

BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI – 620 024.

B.Com. (Bank Management) – Course Structure under CBCS

(For the candidates to be admitted from the academic year 2005-2006 onwards)

Semester	Course	Instru. Hours / Week	Credit	Exam Hours	Marks		Total
					Int.	Extn.	
I	Language Course – I (LC)	6	4	3	25	75	100
	English Language Course - I (ELC)	6	4	3	25	75	100
	Core Course – I (CC) – Banking Theory	6	4	3	25	75	100
	Allied Course –I (AC) – Accountancy I	5	3	3	25	75	100
	Allied Course –II (AC) – Economic Analysis	5	3	3	25	75	100
	General Interest Course (GIC) – History of Science / Computer Application	2	2	3	25	75	100
II	Language Course – II (LC)	6	4	3	25	75	100
	English Language Course – II (ELC)	6	4	3	25	75	100
	Core Course – II (CC) – Banking Law and Practice	6	4	3	25	75	100
	Core Course – III (CC) – Business Management	7	5	3	25	75	100
	Allied Course – III (AC) – Accountancy II	5	3	3	25	75	100
III	Language Course – III (LC)	6	4	3	25	75	100
	English Language Course - III (ELC)	6	4	3	25	75	100
	Core Course – IV (CC) – Statistical Tool for Decision Making	4	3	3	25	75	100
	Allied Course – IV (AC) – Business Law	5	3	3	25	75	100
	Allied Course – V (AC) – Accountancy III	5	3	3	25	75	100
	Elective Course - I (EC)*	4	3	3	25	75	100
IV	Language Course –IV (LC)	6	4	3	25	75	100
	English Language Course – IV (ELC)	6	4	3	25	75	100
	Core Course – V (CC) – Credit Co-operation	5	3	3	25	75	100
	Core Course - VI (CC) – International Trade	4	3	3	25	75	100
	Allied Course – VI (AC) – Accountancy IV	5	3	3	25	75	100
	Elective Course – II (EC)*	4	3	3	25	75	100

V	Core Course – VII (CC) - Development Banking	6	4	3	25	75	100
	Core Course – VIII (CC) – Corporate Finance	6	4	3	25	75	100
	Core Course – IX (CC) – Computer Application in Banking	8	5	3	25	75	100
	Core Course – X (CC) – Income Tax Law and Practice	6	4	3	25	75	100
	Elective Course – III (EC)**	4	3	3	25	75	100
VI	Core Course – XI (CC) – Management Accounting	6	4	3	25	75	100
	Core Course – XII (CC) – Foreign Exchange	6	4	3	25	75	100
	Core Course – XIII (CC) – Industrial Finance	6	4	3	25	75	100
	Core Course – XIV (CC) – Portfolio Management	8	5	3	25	75	100
	Elective Course – IV (EC)**	4	3	3	25	75	100

The Department of Commerce will offer the following Elective Courses (ECs)

1. Principles of Co-operation *
2. Cost Accounting *
3. Import and Export Procedure **
4. Database Management System **

Note :

Elective I & II for B.Com. (Bank Management)

Elective III & IV are for other students

SEMESTER – I

CORE COURSE – I – BANKING THEORY

UNIT I:

Definition of bank – kinds of banks- Functions of Commercial Banks – Credit creation by banks – Balance sheet of Bankes. Unit Banking Vs Branch Banking.

UNIT II:

Nature and concept of Central banking – Functions of Central Bank.

UNIT III:

Reserve Bank of India – Objectives and Functions – Control of credit by R.B.I. – Indian Money Market.

UNIT IV:

Nationalization of Banks in India – Working of Nationalised Banks with Special reference to S.B.I.

UNIT V:

Recent Trends in Indian Banking System.

NOTE: Students are expected to be aware of changes upto 6 months prior to the date of examinations.

Books Recommended:

1. Banking Law and Practice in India – M.L. Tannan.
2. Banking Law and Practice – Varshney
3. Modern Banking – Sayers
4. Banking Law and Practice – Sundaram & Varshney
5. Theory, Practice of Banking – Radhaswamy & Vasudevan
6. CENTRAL BANKING – DE KOCK

ALLIED COURSE – I – ACCOUNTANCY-I

UNIT I:

Principles of double entry – Books of Prime entry and subsidiary records – Basic accounting concepts and conventions – capital and revenue expenditure.

UNIT II:

Bank reconciliation statement – bills of exchange including accommodation bills – Rectification of errors including suspense account.

UNIT III:

Preparation of Trial balance and Final accounts of sole trade with simple adjustments.

UNIT IV:

Consignment, Joint venture, Account current and average due date.

UNIT V:

Accounts of non-profit organizations – depreciation and reserves.

BOOKS RECOMMENDED:

1. Shukla & Grewal : Advanced Accountancy
2. Grewal T.S. : An introduction to Accountancy
3. Gupta R.L. : Advanced Accountancy
4. Jain & Narang : Advanced Accountancy
5. Mukherje & Hanif : Advanced Accountancy – TMH

ALLIED COURSE – II – ECONOMIC ANALYSIS

UNIT I:

The nature and scope of economics – Comparative study of Capitalists, Socialist and Mixed economics – Laws of Economics.

UNIT – II

Utility analysis – Analysis of consumer demand – Indifference curves and the equilibrium – Elasticity of demand – Law of demand – Consumer surplus – Elasticity supply.

UNIT – III

Production – Factors of production – Their supply in the short and long run – the law of variable proportions and returns to scale – Cost and cost curves.

UNIT – IV

Pricing of products – under competition – Monopoly – Duopoly, Monopsony and oligopoly – Price discrimination – Product differentiation.

UNIT – V

Theories – population – Malthusian theory of population – Optimum theory of population – National income – Measurement – Difficulties in computation.

BOOKS RECOMMENDED :

1. S. Sankaran – Business economics
2. KPM Sundaram and E.N. Sundaram – economic analysis
3. Dutt & Sundaram – Economic theory
4. M.L. Seth – A Text book off Economics.

SEMESTER II

CORE COURSE – II – BANKING LAW AND PRACTICE

UNIT – I

Definition of banker and customer – features of their relationship – banker’s obligation to honour cheques – wrongful dishonour – Rights of the banker – Secrecy of accounts – Pass book.

UNIT II

Types of accounts – Types of customers – opening and closure of accounts.

UNIT III

Bills of exchange and cheque – essentials – Types of crossing – endorsement.

UNIT IV

Payment and collection of cheques, bills and drafts (including marking of cheques, material alteration holder in due course).

UNIT V

Loans and advances against different type of securities (exclude case Laws).

Books Recommended:

1. Banking Law and Practice in India – M.L. Tannan
2. Banking Law and Practice – Varshney
3. Modern Banking – Sayers
4. Banking Law and Practice – Sundaram & Varshney.
5. Theory, Practice of Banking – Radhaswamy & Vasudevan

CORE COURSE – III – BUSINESS MANAGEMENT

UNIT I

Management – Meaning – Art or Science – Management and Administration Functions – Contributions by F.W. Taylor – Henry Fayal – Scientific Management.

UNIT II

Planning – Nature, Characteristics – Steps in Planning – types of planning – components – MBO – MBE.

UNIT III

Organization – principles of organization – organization structure – organization charts – departmentation – authority – responsibility – delegation of authority – centralization and decentralization – line and staff organization – committed form of organization.

UNIT IV

Manpower Planning – Objectives – Recruitment and Selection – Training methods – Motivation – Communication – Leadership.

UNIT V

Controlling – Meaning – Importance-steps in controlling process – essential effective control – controlling techniques – budgetary control.

BOOKS RECOMMENDED:

1. Business management - Dinkar Pagere
2. Business management – Y.K. Bhushan
3. Principles of Business Management - S.A. Sherelakar
4. Essential of management – Koontz & O' Donnel

ALLIED COURSE – III – ACCOUNTANCY-II

UNIT I:

Self balancing ledgers excluding rectifications of errors – Accounts from incomplete records.

UNIT II:

Partnership Accounts – Admission, retirement and death of a partner, Joint life Policy, amalgamation of firms.

UNIT III:

Partnership accounts – Dissolution – Insolvency of a partner – sale to a company – piece meal distribution.

UNIT IV:

Hire purchase and installment systems – Royalties – Insolvency Accounts.

UNIT V:

Branch & Departmental accounts excluding foreign branches – Insurance claims.

BOOKS RECOMMENDED:

1. Shukla & Grewal : Advanced Accountancy
2. Grewal T.S. : An introduction to Accountancy
3. Gupta R.L. : Advanced Accountancy
4. Jain & Narang : Advanced Accountancy.
5. Mukherjee & Hanif : Advanced Accountancy – TMH

SEMESTER – III

CORE COURSE – IV – STATISTICAL TOOLS FOR DECISION MAKING

UNIT – I

Introduction – tabulation and classification – diagrams and graph, measures of central tendency – arithmetic mean, median, mode and geometric mean – harmonic mean.

UNIT – II

Measures of dispersion – range – quartiles – deciles – percentiles – quartile deviation – mean deviation – standard deviation – co-efficient of variation.

UNIT – III

Measurement of skewness – Karl Pearson & Bowley methods – correlation – simple rank – co-efficient of concurrent deviation.

UNIT – IV

Regression analysis – simple – regression equation X on Y – Y on X – time series analysis component – fitting a straight line by method of least square – moving average.

UNIT – V

Index Numbers – weighted and unweighted – price index number – types – tests in index number – time and factor reversal test – cost of living index number – aggregate method – family budget method.

BOOKS FOR REFERENCE :

1. Statistical tools for Decision making
2. Business Statistics – Pa. Navaneethan, Jai Publishers, Trichy-21.

ALLIED COURSE – IV – BUSINESS LAWS

UNIT I

Sources of Law – Sources of Mercantile Law – Law of contracts – essential – offer and Acceptance – consideration - Capacity of Parties – Free consent – Legality of object – contingent contracts – quasi contracts.

UNIT II

Valid – void – voidable – illegal – unenforceable contracts - Discharge of contracts – remedies for breach of contracts.

UNIT III

Indemnity and guarantee – bailment – pledge.

UNIT – IV

Law of Agency and Law of Partnership

UNIT – V

Law relating to Sale of Goods.

BOOKS RECOMMENDED:

1. M.C. Shukla – Mercantile Law – S. Chand & Co.
2. N.D. Kapoor – Business Law – Sultan Chand & Sons.
3. Chawla & Garg – Business Law – Kalyani Publishers.
4. S.P. Iyengar – Mercantile Law – R. Chand & Co.

ALLIED COURSE – V – ACCOUNTANCY-III

UNIT I:

Company Accounts – Introduction – issues of shares – application, allotment, calls, forfeiture, re-issues, premium and discount – account entries regarding these – redemption preference shares.

UNIT II:

Issue and redemption of debentures – various kinds of debentures – at discount, at premium – redemption through sinking fund, purchasing in the open market – conversion.

UNIT III:

Final accounts of companies – profit prior to incorporation, Valuation of shares and goodwill.

UNIT IV:

Amalgamation, absorption and external and internal reconstruction of companies.

UNIT V:

Holding companies accounts – consolidation balance sheet (excluding chain holding); Liquidation of companies – final accounts of liquidator.

BOOKS RECOMMENDED:

1. Shukla & Grewal : Advanced Accountancy
2. Grewal T.S. : Introduction to Accountancy
3. Gupta R.L. : Advanced Accountancy
4. Jain & Narang : Advanced Accountancy

SEMESTER – IV
CORE COURSE – V – CREDIT CO-OPERATIVES

UNIT I:

Evolution of Co-operative credit societies in India – Principles and advantages – structure of credit co-operatives in India – Primary, secondary and apex – rural and urban agricultural and non-agricultural – Short-term, Medium term and long term.

Agricultural and credit co-operatives: Primary agricultural credit societies; Multi-purpose societies; Large sized agricultural credit societies; Service co-operatives Grain banks, agricultural / Rural banks – constitution, membership, functions funds, management and problems faced by them – Central co-operative Banks – State co-operative Banks – National Federation of Apex co-operative banks.

Crop loan system – features of the system – preparation; A.C.L. statement – loan disbursal and recovery – conversion of ST Loan into MT loans; distraint actions – over dues; its causes and effects; linking of credit with marketing – non overdue – cover.

UNIT II:

Long – term agricultural credit: Primary and Development Banks – Central and Development Banks Federal unitary or mixed structures followed by different states, their growth performance and problems – National Federation of land development Bank its role functions – SFDA and MFAL; objects and functions.

UNIT III:

Non-agricultural credit: Urban co-operative Banks – Employees credit societies – Housing co-operatives; their constitution, functions and performance – Industrial co-operative Banks, structure, function and performance.

UNIT IV:

Reserve Bank of India: RBI – NABARD and cooperative credit institutions – RBI's control and aid – State Bank of India and credit structure.

UNIT V:

Nationalised Commercial banks and the co-operative credit movement – Regional Rural Banks – Lead Bank Scheme – Detailed study of the deposit of the All India Rural Credit Survey Committee, rural credit review committee and committee on Land development banks.

BOOKS RECOMMENDED:

1. Principles and practice of Co-operative banking in India – Prof. B.N. Chubeg.
2. The Co-operative movement in India – EM. Hongh.
3. Agricultural Co-operative credit South East Asia – I.C.A.
4. Co-operative loans Development Banking in India R.D. Bed.
5. Co-operative banking C.D. Indule.
6. Co-operation in India – Dr. B.S. Mathus.
7. Principles, problems and practice of Co-operation Dr. T.N. Hajela.
8. RBI's Statistical Statements.
9. Various Committee Reports in co-operative credit.
10. Crop loan manual – RBI
11. Co-operative Banking in India – Dr. S. Nakkiran.

CORE COURSE - VI – INTERNATIONAL TRADE

UNIT I:

Concept of international trade – Reasons for international trade – Salient features of international trade – interdependence of international and domestic trades – advantages of international trade.

UNIT II:

Classical Theory of international trade – Theory of comparative costs – its assumptions and criticisms.

UNIT III:

Heckscher – Ohlin Theory of trade – and its criticisms.

UNIT IV:

Free trade – Arguments for free trade – Protection – meaning – Arguments: Fallacious, non-economic and economic.

General Arguments of Tariffs and Trade – origin – membership – purpose – Tariff reductions and growth in world trade – Defects of GATT – Future of WTO.

UNIT V:

United nations conference on Trade and Development – evolution – functions – unctad I and directive principles – Achievements of Unctad.

BOOKS FOR REFERENCE:

1. Vaish - Money, Banking and International Trade
2. Kindleberger – International economics
1. Ellsworth - International Economy
2. M. Shan - Developing countries and Unctad.

ALLIED COURSE – VI – ACCOUNTANCY-IV

UNIT – I

Financial statements – nature – limitations – analysis and interpretation – financial tools – common size statement – balance sheet – comparative income statement – balance sheet – trend analysis.

UNIT – II

Accounting ratio – meaning – uses – limitation – classification of ratios – balance sheet ratios – profit and loss ratios and combined ratios – leverage ratio operating leverage and financial leverage.

UNIT – III

Cash flow statement – meaning – objectives uses – funds flow statement – objectives – uses difference between cash flow and fund flow analysis – difference between fund flow statement and income statement.

UNIT – IV

Co-operative system of accounts – books of account forms an preparation different statements, final accounting and balance of credit co-overdrives – agricultural credit societies – central – co-operative banks – urban co-operative banks.

UNIT – V

Account for banking companies – double account – final accounts & electricity companies.

BOOKS RECOMMENDED:

1. M.C. Shukla – Advanced Accounts.
2. Jain & Narang – Advanced Accounts
3. R.L. Gupta - Advanced Accounts
4. O.R. Krishnaswamy – Co-operative Accounts keeping
5. K. Banerjee - Co-operative Book – keeping

SEMESTER – V

CORE COURSE – VII – DEVELOPMENT BANKING

UNIT I:

Concept of Development banks – Difference between commercial banking and development banking – role of development banks in developing countries – sources of funds – uses of funds – priorities and criteria for financial assistance.

UNIT II:

Industrial banking – Mixed banking – the German experience – investment banking in India – its evolution and growth.

UNIT III:

The capital Market – definition and characteristics – the capital market in India prior to Independence and after independence.

UNIT IV:

Development banks in India – Investment Trust – U.T.I. – I.F.C.I. – I.C.I.C. – I.D.B. – S.F.C. – N.D.C. – I.R.B. – N.S.I.C. – L.I.C and R.E.C. – their organization – objects – Working – review and future.

UNIT V:

The international Bank for Reconstruction and development – Asian Development Bank.

BOOK RECOMMENDED:

1. Corporation Finance in India – S.C. Kuchchal
2. Development Banks - Williams Palmond

CORE COURSE – VIII – CORPORATE FINANCE

UNIT I:

Meaning, Nature and scope – changing role of finance – goals – basic considerations – risk and return.

UNIT II:

Indian Financial System – Financial intermediaries – Financial markets – Financial Rates of Return – Financial Development measures.

UNIT III:

Financial forecasting – proforma statements – external funds requirements.

UNIT IV:

Financing current assets – Trade credit – Advances from commercial banks – inter corporate deposits – Short Term loans from financial institutions – Commercial paper

UNIT V:

Theories of Capital structure – Net Income Approach, Net Operating Income Approach, Traditional Approach, M.M. Approach – Taxation – other imperfections.

BOOK RECOMMENDED:

1. Prasanna Chandra – Fundamentals of Financial Management – TMH
2. S.N. Maheswaran – Elements of Financial Management – Sultan Chand & Sons.

CORE COURSE – IX – COMPUTER APPLICATION IN BANKING

UNIT - I

Meaning of computer – Characteristics of computer – area of application – I-P-O cycle – components of computer – memory and control unit – input and output devices – hardware and software – operating systems – introduction to windows 98 – logging on-desktop & taskbar – icons and desktop – startup menu option – creation files and folder – windows explorer – find option – shortcuts – briefcase – running application customization.

UNIT – II

Introduction WORD 2000 – stating word 2000 – creation shortcut for word 2000 – creating word documents – creating business letter using wizards – editing word documents – check – word count – thesauruses, auto correct – working with table – saving – opening and closing documents – mail merge.

UNIT – III

Introduction to spread sheets – spread sheet program and application – MS excel and its features – what is on the screen? - building work sheets – entering data in work sheets, Editing and formatting work sheets – creating and formatting different types of charts – application financial statistical function – creating a list – sorting data – filtering data using auto filter customs filters.

Analyzing and organizing data using automatic sale totals – saving opening and closing work books.

UNIT – IV – COMPUTERIZED ACCOUNTINGS-I

Fundamental of computerized accounting – computerized accounting Vs Manual accounting – architecture and customization of Tally – features of Tally – configuration of Tally – Tally screens and menus – creation of company – creation groups – editing and deleting groups – creation of ledgers – editing deleting ledgers – introduction to vouchers – voucher entry – payment of voucher – receipt voucher – sales voucher – purchase vouchers – contra voucher – journal voucher – editing and deleting vouchers.

UNIT – V – COMPUTERIZED ACCOUNTING-II

Introduction to inventories – creation of stock categories – creation stock groups – creation of stock items – configuration and features of stock item – editing and deleting stocks – usage of stocks in voucher entry – purchase order – stock voucher – sales order stock voucher – introduction to cost – creation of cost category – creation of cost centers – editing & deleting cost centers and categories – usage of cost category and cost center in voucher entry.

(THEORY 60%

PRACTICAL 40%)

CORE COURSE – X – INCOME TAX LAW AND PRACTICE

UNIT I:

Income Tax – Introduction and definitions – Basis of charge – classes of Assesses – Residential Status – Incidence of tax according to different status – Incomes exempted from total income – income of other persons included in the Assessee's income.

UNIT II:

Computation of Total – Income under the head salaries – deductions allowed – rebate under section 88 and relief under section 89.

UNIT III:

Income from House – Properties – deductions allowed.

UNIT IV:

Income from business and profession – deductions allowed.

UNIT V:

Income from capital gains and Income from other sources – Set off and Carry forward. (Allocation of Marks between theory and Problems shall be in the ratio 25:75)

BOOKS RECOMMENDED:

1. Bhagavathi Prasad - Income Tax.
2. Dinkar Pagre - Income Tax
3. Sukumar Bhattacharya – Indian Income tax Law and Practice
4. Singhanian - Income Tax

SEMESTER – VI

CORE COURSE – XI – MANAGEMENT ACCOUNTING

UNIT I:

Management Accounting – Meaning – Definition Objectives – Relationship between Cost, Financial and Management Accounting.

UNIT II:

Marginal costing – CVP analysis – break even analysis – decision making.

UNIT III:

Standard costing and Variance analysis. (excluding sales variances)

UNIT IV:

Budgets and budgetary Control – Objectives and advantages – Limitations – Master Budget and Functional budgets – Flexible budgets – preparation thereof.

UNIT V:

Evaluation of Capital expenditure decision.

BOOKS RECOMMENDED:

1. ManMohan and Goyal – Management Accounting.
2. S.N. Maheswari – Management Accounting.
3. R.K. Sharma, Shashi & K. Gupta – Management Accounting.

CORE COURSE – XII - FOREIGN EXCHANGE

UNIT I:

Meaning of foreign exchange – importance of foreign exchange rate – Theories of determination of foreign exchange rate: Mint parity, Purchasing power, Parity Theory – criticisms – Balance of Payments Theory – Stable V Flexible and fluctuating foreign exchange rates and I.M.F.

UNIT II:

Concept of Balance of payments – Importance of Balance of payments – Balance of payments and Balance of Trade – Removal of disequilibrium – Change in foreign exchange rate – change in price – change in income.

UNIT III:

Devaluation of currency and its impact on balance of payments – Devaluation of rupee.

UNIT IV:

Exchange control – Meaning and essential features – Objects – Methods – payment agreements – Indirect Methods – Liberalisation Trend – evaluation.

UNIT V:

International Liquidity & IMF – SDR – IMF – IBRDI – IDA.

RECOMMENDED TEXT BOOK:

Foreign Exchange - D. Jeevanandam
(4th Edn.) - Sultan Chand & Sons.

BOOKS FOR REFERENCE:

Vaish – Money, Banking and International Trade.

CORE COURSE – XIII - INDUSTRIAL FINANCE

UNIT I:

Sources of Industrial Finance (a) Internal: Shares – debentures – Ploughing back of profits – (b) External: Public deposits – commercial paper – Banks – specialized financial institutions.

UNIT II:

Commercial banks and industrial finance – overdrafts – cash credit – discounting of bills – revolving credit – bank loans – Recommendations of Shroff committee, Tandon committee, Chore committee.

UNIT III:

Reserve Bank of India and Industrial Finance.

UNIT IV:

Stock Exchange – functions and control.

UNIT V:

SEBI – its guide lines. (i) Merchant Bankers (ii) Registrars (iii) Underwriters (iv) Other guidelines

BOOKS RECOMMENDED:

S.C. Kuchchal - Corporate Finance

CORE COURSE – XIV - PORTFOLIO MANAGEMENT

UNIT I:

Investment Setting – Overview – Securities market – Taxes.

UNIT II:

Investment Spectrum : - Financial Securities – Equity – Preference Shares – convertible bonds – NCD – Public sector bonds – savings certificates – Govt. Securities – Money market securities – Commercial Paper – Other newer securities.

UNIT III:

Mutual Fund – what and why Guidelines for mutual funds – Debt – oriented Schemes – Equity – Oriented schemes – Balanced schemes – Performance of Mutual funds Real Estates – Residential and other forms of properties – Gold and Silver etc.,

UNIT IV:

Investment Analysis – Financial Statement Analysis – Analysis of fixed income avenues – valuation of Equity shares – Technical Analysis etc.

UNIT V:

Investment Management – Insights from modern Research – Investment Management framework – specification of investment objectives – selection of asset mix – formulation of portfolio strategy – selection of securities – portfolio execution – portfolio rebalancing – performance evaluation.

(Marks Theory 40%, Problems 60%)

TEXT BOOK:

The Investment Game: Prasama chandra Publishers:

Tata McGraw-Hill Publishing Company Ltd., New Delhi. 1994.

ELECTIVE – I – PRINCIPLES OF COOPERATION

UNIT I:

Definition – evolution of the idea of cooperation –its philosophy. Earlier attempts – Robert Owen – his philosophy and mission – his attempts and achievements – his contribution to the development of the co-operative ideas.

UNIT II:

Principles of co-operation – meaning of co-operation. Evolution of cooperation Principles – Rochdale principles – Reformulation of cooperative principles. Committee on cooperative principles 1937 and 1966 application of co-operative principles in practice.

UNIT III:

Co-operation and other form of Economic organizations – Co-operation and capitalism, communism and socialism – Co-operation as a sector, a system, and a movement – cooperative commonwealth – characteristics of cooperative Economy – Benefits of cooperation – Economic, Social, Moral, Ethical, Educational and Political.

UNIT IV:

Structure of Cooperative movement in India – credit and non-credit, Agricultural and non-agricultural – a brief discussion about the objects, functions and working of various cooperative institutions in Tamil Nadu.

UNIT V:

Co-operative Education – need and importance – role of cooperative unions – sructure and functions of Cooperative unions.

BOOKS RECOMMENDED:

1. Mathur - Co-operation in India.
2. Dhuvanshi - Principles and Philosophy of cooperation.
3. Krishnamoorthy O.R. – Fundamentals of cooperation
4. Hough E.M. – Co-operative Movement in India

ELECTIVE – II – COST ACCOUNTING

UNIT I:

Definitions – Advantages of Cost Accounting – Importance – Financial and Cost Accounting – Installation of Cost accounting system – Elements of Cost – Methods and Techniques – cost sheets.

UNIT II:

Material cost – purchase procedure – Stores procedure – Receipts and Issue – Stores Ledger – Pricing of Issues – Inventory control

UNIT III:

Labour cost – Time recording and time booking – Payroll Accounting. Wage Payments – Incentive Schemes – Overtime – Idle Time – Labour Turnover – Direct Expenses.

UNIT IV:

Overheads – Collection, classification, allocation, apportionment – absorption – Reconciliation of cost accounts and financial Accounts.

UNIT V:

Methods of Costing – Job – Process – Operating – Output – contract.

(Marks Theory 25, Problems 75)

RECOMMENDED TEXT BOOK: (any one of the following)

1. Cost Accounting – Jain & Narang – Kalyani Publishers
2. Cost Accounting – S.P. Iyengar – Sultan Chang & Sons
3. Cost Accounting – Bhagvati & Pillai – S. Chand & Co.
4. Cost Accounting – Banerjee – World Press.
5. Cost Accounting – Jawahar Lal – TMH

ELECTIVE III – IMPORT & EXPORT PROCEDURE

UNIT I:

Import and Export Trade Control Act – Licensing Authorities – Customs Act customs organization – Hierarchy, clearing Agents, Port Authorities, Inspection Authorities.

UNIT II:

Negotiating Import Documents – Carriers, Bankers – Methods of remittances – Rupee payment Imports – Customs clearance of Exports – documentation – Shipping Bill – Tariff classification – Rate of Duty and Less – Assessment – Examination of goods – Mate's Receipt – Export Reliefs – Rebate and Drawback – DCCE.

UNIT III:

Warehousing – repair and reimport – Import for Export etc. – Free Trade Zones – EPZ – Inland customs Arrangements – Port Procedures – Tally, Shortage, custody, examination, delivery and accounting. Import Policy – Documentation and Terminology.

UNIT IV:

Export Promotion – Authorities and councils – Reliefs – cash Assistance, import licensing and incentives – Reliefs in Direct Taxes – Special Foreign Exchange – NRI Concessions, Bank Facilities. Export and Credit Insurance.

UNIT V:

Pricing for Export and Payment Procedure – International Tenders – Export value Declaration – GRI and other forms – Rates of Exchange – Methods of Receiving Payment – Role of Banks – RBI and Enforcement Directorate.

BOOKS RECOMMENDED:

1. Dagh V. India's Foreign Trades.
2. Deb. Kalipada – Export Strategy in India.
3. International Trade and Export Management – Francise.

ELECTIVE – IV – DATA BASE MANAGEMENT SYSTEMS

UNIT I:

File organization: Implementation of sequential, index sequential and random file organizations
Data overview: Introduction and history – Role of data base in information systems – Data base system architecture – Data structures for data base processing – Types of data bases.

UNIT II:

Relational Model: concepts – relation – domain – attributive keys – design principles – normalization 1NF, 2NF, 3NF – relevant algebra – relational data definition (using SOL) – relational data manipulation (using SOL).

UNIT III:

Network Model – Fundamental concepts – entitle attributes – Set – relationship – area – file – scheme – entity, set characteristics – storage scheme – records mapping placement modes – pointers – record key – sub scheme – privacy mechanism – design considerations – DML programming.

UNIT IV:

Hietarchical model: Brief introduction. Data base administration – share access control – security – privacy recovery mechanisms.

UNIT V:

Further topics in data base – comparison of 3 types of Data bases – data dictionary system – distributed data base – data base machines.

TEXT BOOK:

Data base processing – Fundamentals, design implementation.
David M. Kroenke – Galgotia Publications.

BOOKS FOR REFERENCE:

Date. C.J. An introduction to data base systems
James Martin – Computer Data Base Organization.
