

**POOMPUHAR COLLEGE (AUTONOMOUS)**  
**of the Tamil Nadu H.R & C.E., Dept.,**  
**MELAIYUR 609 107**

**BOARD OF STUDIES**  
**PG – COMMERCE**  
**2016 -2017**


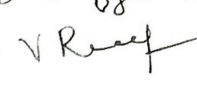


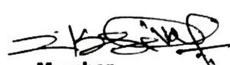

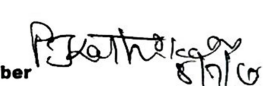

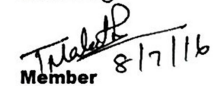

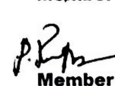




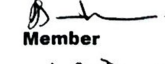
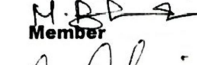

**PLACE: P.G &RESEARCH DEPARTMENT OF COMMERCE**  
**POOMPUHAR COLLEGE (AUTONOMOUS)**  
**MELAIYUR 609 107**

**DATE : 08-07-2016**

**POOMPUHAR COLLEGE (AUTONOMOUS)**  
**of the Tamil Nadu H.R & C.E Department**  
**MELAIYUR 609 107**  
**BOARD OF STUDIES - COMMERCE**

- |  |                                  |
|--|----------------------------------|
| <b>1. Dr. G.RAJENDRAN M.Com., M.Phil., Ph.D.,</b><br>Associate professor/ H.O.D of Commerce  | <b>Chairman</b>                  |
| <b>2. Dr.V.RENUGA M.Com., M.Phil., Ph.D.,</b><br>Associate Professor of Commerce<br>ADM College for women (Autonomous), Nagappattinam.           | <b>vice - Chancellor Nominee</b> |
| <b>3. Dr.C.SURESHKUMAR M.Com., M.Phil., Ph.D.,</b><br>Associate Professor & HOD of Commerce<br>S.K.S.Arts College , Thiruppanandal-612504.       | <b>Academic Council Nominee</b>  |
| <b>4.. Dr.R.P.RAMESH, M.Com., M.Phil., Ph.D.,</b><br>Assistant professor of Commerce<br>RAJAH SARFOJI Govt. Arts College (Autonomous), Thanjavur | <b>Member – Alumni</b>           |
| <b>5. Dr. E.K. SIVASAKTHIVEL M.Com., M.Phil.,M.B.A., B.Ed.,Ph.D.,</b><br>Associate professor of Commerce   | <b>Member</b>                    |
| <b>6. Mr. D. KAMARAJ M.Com., M.Phil.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>7. Mr. P.KARTHIKESAN M.A., M.Phil., M.Com., HDCA.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>8. Mrs. N.MANJULA M.Com., M.B.A., M.Phil., PGDCA.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>9. Dr. V. MURUGAN, M.Com, MBA, B.Ed., M.Phil., Ph.D.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |
| <b>10. Dr.T.MALATHI, M.Com, M.Phil., MA, PGDCA., Ph.D.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>11 Dr.S.BALAMURUGAN, M.Com, MA., MBA, Ph.D.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>12. Dr.P.RENGARAJAN., M.Com, M.Phil., B.Ed., PGDCA., Ph.D.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |
| <b>13. Dr.E.THANGASAMY, M.Com, MBA., M.Phil., B.Ed.,PGDFM., Ph.D.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |
| <b>14.Mr.C.BALACHANDARAN. M.Com., M.Phil.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |
| <b>15.Miss. S.MEERA. M.Com., B.Ed., M.Phil.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |
| <b>16.Mr.K.MANIKANDAN. M.Com., M.Phil.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>17. Mrs.A.SEETHALAKSHMI, M.Com.,M.B.A., M.Phil.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>18.Mr.J.KANTHAPALANI, M.Com., M.Phil.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
| <b>19. Mrs. S. HEMA M.Com., M.Phil.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |
| <b>20 Mrs.M.BHUVANESWARI M.Com.,M.A., M.Phil.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |
| <b>21. Mrs.G.DHANALAKSHMI M.Com., M.Phil.,</b><br>Assistant professor of Commerce  | <b>Member</b>                    |

**MEMBERS PRESENT ON 08-07-2016**

- |   |  |
|---|--|
| <b>1. Dr. G.RAJENDRAN M.Com., M.Phil., Ph.D.,</b><br>Associate professor/ H.O.D of Commerce   | <b>Chairman</b>  08/07/16         |
| <b>2. Dr.V.RENUKA M.Com., M.Phil., Ph.D.,</b><br>Associate Professor of Commerce<br>ADM College for women (Autonomous), Nagappattinam.          | <b>vice - Chancellor Nominee</b>  |
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| <b>13.Mr.C.BALACHANDARAN. M.Com., M.Phil.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |
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| <b>18. Mrs.G.DHANALAKSHMI M.Com., M.Phil.,</b><br>Assistant professor of Commerce   | <b>Member</b>                    |

Date: 12.07.2017

POOMPUHAR COLLEGE (AUTONOMOUS), MELAIYUR. 609107

PG and Research Department of Commerce

BOARD OF STUDIES

Owing to the implementation of the GST by the Central Government with effect from 1.7.2017, the existing syllabus for the paper titled ' Indirect Taxes' being offered for M.com degree at Poompuhar College, affiliated to the Bharathidasan University, Thiruchirappali, has been scrutinized and observed that the contents under the Units 2, 4 and 5 are found to be irrelevant.

Keeping in view, in lieu of the above units, the GST related contents are included, in consultation with the staff members of the Department concerned. This may come into force with immediate effect.

Approval for the above changes is hereby accorded.

| Sl.No. | Name of the Staff     | Signature                   |
|--------|-----------------------|-----------------------------|
| 1      | Dr.G. Rajendran       | G. Rajendran 12/07/17       |
| 2      | Dr.E.K.Siva Sakthivel | E.K.Siva Sakthivel 12/07/17 |
| 3      | Mr.D.Kamaraj          | D. Kamaraj 12/07/17         |
| 4      | Mr.Karthikesan        | P. Karthikesan 12/07/17     |
| 5      | Mrs.N.Manjula         | N. Manjula 12/07/2017       |
| 6      | Dr.V.Murugan          | V. Murugan 12/07/17         |
| 7      | Dr.T.Malathi          | T. Malathi 12/7/17          |
| 8      | Dr.S.Balamurugan      | S. Balamurugan 12/7/17      |
| 9      | Dr.P.Rengarajan       | P. Rengarajan 12/7/17       |
| 10     | Dr.E.Thangasamy       | E. Thangasamy 12/7/17       |



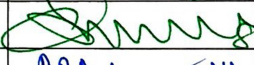

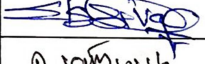
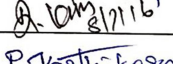
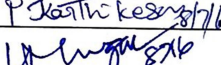
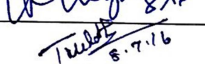
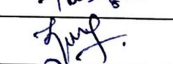
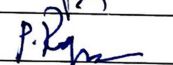
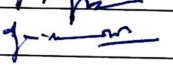
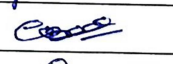
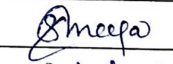
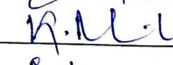
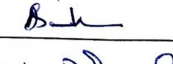

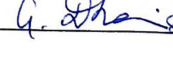

## BOARD OF STUDIES - COMMERCE

The Meeting of the Board of Studies was held on 08-07-2016 at 11.00 am in the Department of Commerce to approve the syllabus for M.Com., students who are admitted from the academic year 2016 – 2017.

The chairman **Dr. G.RAJENDRAN** M.Com., M.Phil., Ph.D., H.O.D / Associate Professor of Commerce, presented the draft syllabus before the board and initiated the discussion. The members of Board gave suggestions for the final draft of the syllabus

The Board resolved to implement the practical knowledge in Computer Application Papers to the UG & PG Students by introducing practical examination. Initially, it is preferred to induct the practical examination to the PG Students (M.Com) III Semester Accounting Packages from the ensuing semester onward.

The Board resolved to approve the syllabus with necessary changes for M.Com., students (Admitted from this academic year 2016-2017 ) for I to IV semesters.

| S.No | Board of Studies       |                          | Signature  |
|------|------------------------|--------------------------|--|
| 1    | Dr. G.RAJENDRAN        | Chairman                 |    |
| 2    | Dr.V.RENUGA            | Member Vice – Chancellor |    |
| 3    | Dr.C.SURESHKUMAR       | Member Academic Council  |    |
| 4    | Dr.R.P.RAMESH          | Member – Alumni          |    |
| 5    | Dr. E.K. SIVASAKTHIVEL | Member                   |   |
| 6    | Mr. D. KAMARAJ         | Member                   |  |
| 7    | Mr. P.KARTHIKESAN      | Member                   |  |
| 8    | Dr. V. MURUGAN         | Member                   |  |
| 9    | Dr.T.MALATHI           | Member                   |  |
| 10   | Dr.S.BALAMURUGAN       | Member                   |  |
| 11   | Dr.P.RENGARAJAN        | Member                   |  |
| 12   | Dr.E.THANGASAMY        | Member                   |  |
| 13   | Mr.C.BALACHANDRAN      | Member                   |  |
| 14   | Miss.S.MEERA           | Member                   |  |
| 15   | Mr. K.MANIKANDAN       | Member                   |  |
| 16   | Mrs.A.SEETHALAKSHMI    | Member                   |  |
| 17   | Mrs.M.BHUVANESWARI     | Member                   |  |
| 18   | Mrs.G.DHANALAKSHMI     | Member                   |  |

**POOMPUHAR COLLEGE – AUTONOMOUS**

**of the Tamil Nadu H.R & C.E Department.,  
Department of Commerce**

*(For the candidates to be admitted from the academic year 2016 -2017 onwards)*

**Question Paper Pattern (for I, II, III)**

**Part A (No Choice)  
(Two questions from each Unit)**

**10 x 2 = 20 Marks**

**Part B (either or type)  
Five questions  
(One question from each Unit)**

**5 x 5 = 25 Marks**

**Part C  
Three questions out of Five  
(One question from each Unit)**

**3 x 10 = 30 Marks**

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**75 Marks**  
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**Head of the Department**

  
**Principal** 8/7/16



**POOMPUHAR COLLEGE – AUTONOMOUS**  
of the Tamil Nadu H.R & C.E Department  
**MELAIYUR 609 107**

M.COM., - COURSE STRUCTURE UNDER CBCS  
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

| Sem                   | Code      | Title of the Paper                                | Ins/Hours<br>Week | Credit    | Exam<br>Hours | Marks |     | Total |
|-----------------------|-----------|---|-------------------|-----------|---------------|-------|-----|-------|
| <b>SEMESTER - I</b>   |           |   |                   |           |               | Int   | Ext |       |
| I                     | CC – I    | MANAGERIAL ECONOMICS                              | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – II   | SERVICES MARKETING                                | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – III  | INDUSTRIAL LEGISLATION                            | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – IV   | FINANCIAL MANAGEMENT AND<br>INTERNATIONAL FINANCE | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | EC – I    | ORGANNISATIONAL<br>BEHAVIOUR                      | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           |   | 30                | 24        |               |       |     |       |
| <b>SEMESTER - II</b>  |           |   |                   |           |               |       |     |       |
| II                    | CC – V    | BUSINESS ETHICS                                   | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – VI   | QUANTITATIVE TECHNIQUES<br>FOR BUSINESS DECISION  | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – VII  | STRATEGIC MANAGEMENT                              | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – VIII | ACCOUNTING PACKAGES                               | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | EC – II   | SECURITY ANALYSIS AND<br>PORTFOLIO MANAGEMENT     | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           |   | 30                | 24        |               |       |     |       |
| <b>SEMESTER - III</b> |           |   |                   |           |               |       |     |       |
| III                   | CC – IX   | ADVANCED CORPORATE<br>ACCOUNTING                  | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – X    | RESEARCH METHODOLOGY                              | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | CC – XI   | BUSINESS ENVIRONMENT                              | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | CC – XII  | INTERNATIONAL BUSINESS                            | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | EC – III  | INDIRECT TAXES                                    | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           |   | 30                | 21        |               |       |     |       |
| <b>SEMESTER - IV</b>  |           |   |                   |           |               |       |     |       |
| IV                    | CC – XIII | PERSONAL SKILLS AND<br>DEVELOPMENT                | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – XIV  | MANAGEMENT ACCOUNTING                             | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | EC – IV   | LOGISTICS MANAGEMENT                              | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | EC – V    | INSURANCE PRINCIPLES &<br>PRACTICES               | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | CC – XV   | PROJECT WORK                                      | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           | Viva – Voce 25 marks                              |                   |           |               |       |     |       |
|                       |           | Project Report 75 marks                           |                   |           |               |       |     |       |
|                       |           |   | 30                | 21        |               |       |     |       |
| <b>TOTAL</b>          |           |   | <b>120</b>        | <b>90</b> |               |       |     |       |

Dr. C. RAJENDRAN, M.Com., M.Phil., Ph.D.,  
Associate Professor & HOD of Commerce,  
Research Adviser,

Signature of the Department  
M. Com., M. Phil., Ph.D.,  
Associate Professor in Commerce

Dr. C. RAJENDRAN, M.Com., M.Phil., Ph.D.,  
Associate Professor & HOD of Commerce,  
Research Adviser,

Dr. C. RAJENDRAN, M.Com., M.Phil., Ph.D.,  
Associate Professor & HOD of Commerce,  
Research Adviser,

Principal  
Dr. R.P. RAMESH,  
M.Com., M.B.A., M.Phil., PGDCA, Ph.D.,  
Assistant Professor of Commerce,  
Rajahmundry Govt. College (Autonomous)

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**MELAIYUR 609 107**

M.COM., - COURSE STRUCTURE UNDER CBCS  
(For the candidates to be admitted from the academic year 2016 -2017 onwards)

| Sem                   | Code      | Title of the Paper                                   | Ins/Hours<br>Week | Credit    | Exam<br>Hours | Marks |     | Total |
|-----------------------|-----------|--|-------------------|-----------|---------------|-------|-----|-------|
| <b>SEMESTER - I</b>   |           |  |                   |           |               | Int   | Ext |       |
| I                     | CC – I    | MANAGERIAL ECONOMICS                                 | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – II   | SERVICES MARKETING                                   | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – III  | INDUSTRIAL LEGISLATION                               | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – IV   | FINANCIAL MANAGEMENT<br>AND INTERNATIONAL<br>FINANCE | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | EC – I    | ORGANNISATIONAL<br>BEHAVIOUR                         | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           |  | <b>30</b>         | <b>24</b> |               |       |     |       |
| <b>SEMESTER - II</b>  |           |  |                   |           |               |       |     |       |
| II                    | CC – V    | BUSINESS ETHICS                                      | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – VI   | QUANTITATIVE TECHNIQUES<br>FOR BUSINESS DECISION     | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – VII  | STRATEGIC MANAGEMENT                                 | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – VIII | ACCOUNTING PACKAGES                                  | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | EC – II   | SECURITY ANALYSIS AND<br>PORTFOLIO MANAGEMENT        | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           |  | <b>30</b>         | <b>24</b> |               |       |     |       |
| <b>SEMESTER - III</b> |           |  |                   |           |               |       |     |       |
| III                   | CC – IX   | ADVANCED CORPORATE<br>ACCOUNTING                     | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – X    | RESEARCH METHODOLOGY                                 | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | CC – XI   | BUSINESS ENVIRONMENT                                 | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | CC – XII  | INTERNATIONAL BUSINESS                               | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | EC – III  | INDIRECT TAXES                                       | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           |  | <b>30</b>         | <b>21</b> |               |       |     |       |
| <b>SEMESTER - IV</b>  |           |  |                   |           |               |       |     |       |
| IV                    | CC – XIII | PERSONAL SKILLS AND<br>DEVELOPMENT                   | 6                 | 5         | 3             | 25    | 75  | 100   |
|                       | CC – XIV  | MANAGEMENT ACCOUNTING                                | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | EC – IV   | LOGISTICS MANAGEMENT                                 | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | EC – V    | INSURANCE PRINCIPLES &<br>PRACTICES                  | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       | CC – XV   | PROJECT WORK   | 6                 | 4         | 3             | 25    | 75  | 100   |
|                       |           | Viva – Voce 25 marks                                 |                   |           |               |       |     |       |
|                       |           | Project Report 75 marks                              |                   |           |               |       |     |       |
|                       |           |  | <b>30</b>         | <b>21</b> |               |       |     |       |
|                       |           | <b>TOTAL</b>   | <b>120</b>        | <b>90</b> |               |       |     |       |



# **POOMPUHAR COLLEGE – AUTONOMOUS**

**of the Tamil Nadu H.R & C.E Department.,**

**Department of Commerce**

*(For the candidates to be admitted from the academic year 2016 -2017 onwards)*

**Programme : Commerce**

**Semester : I**

**Paper : Core Course I**

**Subject Code : 16:P02M1**

**No. of Hours : 6**

**No. of Credits : 5**

**Title of the Paper: MANAGERIAL ECONOMICS**

## **UNIT - I**

Meaning – Definition and Scope of Managerial Economics in relation with other Disciplines – Role of Managerial Economist– Decision Making – Usefulness of Managerial Economics - Maximization of Profit – Sales Maximization – Social Responsibilities

## **UNIT –II**

Demand Analysis – Demand Determinants – Demand Distinctions – Elasticity of Demand – Types – Factors Determining Elasticity of Demand – Importance – Demand Forecasting – Methods – Forecasting Demand for a New Product

## **UNIT – III**

Cost and Production analysis – Cost Classifications – Cost Concepts – Cost Output Relationship – Cost Control — Production Functions — Economies of scale of production.

## **UNIT – IV**

Pricing and Output Decision in Different Market Situations – Monopoly and Duopoly Competition – Perfect and Imperfect Competition – Pricing – Objectives – Pricing Methods

## **UNIT – V**

Capital Budgeting – Need – Cost of Capital – Appraising Project Feasibility Public Finance - National Income – Measurement of National Income – Estimation of National Income - Business Cycles — Phases of Business Cycle

## **Reference Books**

1. Managerial Economics – Maheswar&Varshney
2. Managerial Economics – P.L. Metha
3. Managerial Economics – G.S. Gupta
4. Managerial Economics – D. Gopalakrishnan
5. Managerial Economics – Dr. S. Sankaran

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**Programme : Commerce**

**Subject Code: 16:P02M2**

**Semester : I**

**No. of Hours : 6**

**Paper : Core Course II**

**No. of Credits : 5**

## **Title of the Paper: SERVICES MARKETING**

### **UNIT – I**

The Service Sector: Introduction – Concept of Service – Evolution of Services Marketing – Reasons for the Growth of Economy – Technology in Service – Future of Service Sector – Characteristics – Service Expectation

### **UNIT – II**

Service Mix Elements: The Service Product – New Service – New Service Development – Features – Failure – Success – Elimination – Service Location – Classification by Location – Basic Location Needs.

### **UNIT – III**

Pricing for Services: Characteristics of Services and Prices – Pricing Objectives – Pricing Strategy –Promoting Services – Promotional Objectives – Selection Criteria – Role of Sales Promotion – Tools – Direct Marketing

### **UNIT – IV**

Planning, Design, Delivery and its Determinants: Service Design – Methodology – Blue Printing – Service mapping – Service Demand and Supply – Strategies – Determinants of Demand – Pricing Strategies – Measuring and Managing Capacity – Scheduling and Planning – Waiting time Queues.

### **UNIT – V**

Performance and Quality: Service Quality – Its Impact – Dimensions of Service Quality – Service Gaps – Quality Traps – Causes of Quality Problems – Service Quality Improvement – Bench Marking. Performance and Measurement – Monitoring and Improvement. Design and Collection of Right Data – Routing and Adhoc Analysis.

### **Reference Book**

1. Services Marketing and Management – Dr. B. Balaji
2. Services Marketing – S.M.Jha
3. Marketing Management – C.B.Memoria
4. Marketing Management – Kotler
5. Marketing of Services – Cowell.

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**Department of Commerce**

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**Programme : Commerce**

**Subject Code : 16:P02M3**

**Semester : I**

**No. of Hours : 6**

**Paper : Core Course III**

**No. of Credits : 5**

## **Title of the Paper: INDUSTRIAL LEGISLATION**

### **UNIT – I**

The Factories Act 1948 – Objectives – Health, Safety and Welfare Measures – Working Hours – Weekly Holidays – Annual Leave with Wages – Employment of Women and Young Persons – Protection and Safeguards Available to Women and Young Persons – Prohibitions of Child Labour

### **UNIT – II**

Industrial Disputes Act, 1947 – Objectives – Authorities for Prevention and Settlement by Industrial Disputes – Arbitration – Award and Settlement – Strikes and lockouts – layoff, Retrenchment and Closure Provisions – Unfair labour Practices. Trade Unions Act, 1948 – Objectives – Registration of Trade Unions – Rights and Duties, and Liabilities of a Registered Trade Union – Amalgamation and Dissolution of Trade Unions.

### **UNIT – III**

The Minimum Wages Act, 1948 – Objectives – Fixation and Revision of Wages – Safeguards in Payment of Minimum Wages – Enforcement of the Act – Penalty for offences the Payment of Wages Act, 1936 – Objectives and Scope – Rules Regarding Payment of Wages – Authorised and Unauthorized Deductions from Wages – Powers of the Inspectors – Penalty for offences

### **UNIT – IV**

The Employees State Insurance Act, 1948 – Objectives – E.S.I. Corporation, Standing Committee, Medical Benefit Fund, Employees State Insurance Fund – Rules Regarding Contributions – Benefit under the Act – Employees Insurance Court and its Powers.

### **UNIT – V**

Workmen Compensation Act, 1923 – Objectives – Accident Arising out of and in the Course of Employment – Occupational Disease – Compensation for Death, Permanent total Disablement, Permanent Partial Disablement and Temporary Disablement

### **Reference Books**

1. Handbook of Industrial Law – N.D.Kapoor
2. Industrial Law – K.R. Bulchandani

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**Department of Commerce**  
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**Programme : Commerce**  
**Semester : I**  
**Paper : Core Course IV**

**Subject Code : 16:P02M4**  
**No. of Hours : 6**  
**No. of Credits : 5**

**Title of the Paper: FINANCIAL MANAGEMENT AND INTERNATIONAL FINANCE**

**UNIT – I**

Overview of Financial Management – Meaning – Scope – Objectives – Sources of Finance – Classification of Sources of Finance - Role of Finance Manager in the Changing Scenario – Financial Planning – Meaning – Time value of money – Risk and Return.

**UNIT – II**

Capital Structure –Meaning - Theories – Capital Budgeting – Factors affecting Investment Decision – Capital Budgeting Appraisal Methods – Capital Rationing.

**UNIT – III**

Working Capital Management – Management of Cash, Inventories, Accounts Receivable and Accounts Payable.

**UNIT – IV**

Cost of Capital – Leverages – Operating and Financial Leverage – Dividend Policy.

**UNIT – V**

International Financial Management – Reasons for Investing Abroad – Basic Problems – Foreign Currency Management. Exchange Risk Management – Financing Multinational Organisations – Modes of Payment in International Trade.

**40% Theory    60% Problem**

**Reference Books**

1. Financial Management – Dr. S.N. Maheshwari
2. Financial Management – Dr. Gupta.

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**Department of Commerce**  
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**Programme : Commerce**

**Semester : I**

**Paper : EC- I**

**Subject Code : 16:P02E1**

**No. of Hours : 6**

**No. of Credits : 4**

**Title of the Paper: ORGANISATIONAL BEHAVIOUR**

**UNIT – I**

Introduction to Organisational Behaviour – Nature and Scope of Organisation – Organisation Structure – Principles of Organisation – Types of Organisation.

**UNIT – II**

Individual Behaviour – Personal Factors – Socio – Cultural, Political Factors, Legal Environment – Organisational Factors – Individual Behaviour and Performance Personality – Determination of Personality – Stages in the Development of Personality

**UNIT – III**

Group Dynamics – Types of Groups – Theories of Group Formation – Inter Group Behaviour – Group Cohesiveness – Managerial Actions – Group Decision Making

**UNIT – IV**

Leadership – Nature and Characteristics – Leadership Styles – Theories of leadership – Importance and Functions of Leadership

**UNIT – V**

Management of Conflicts and Grievances – Features – Types – Causes – Stages – Preventive Measures – Curative Measures – Grievance – Need for Grievance – Handling – Importance – Steps – Essentials of Successful Grievance Handling.

**Reference Book**

1. Organisational Behaviour – Dr.K.Sundar.
2. Organisational Behaviour - Shashi K. Gupta& Rosy Joshi.
3. Organisational Behaviour - Fred Luthans
4. Human Behaviour at Work - Keith Davis.
5. Organisational Behaviour – L.M.Prasad.



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**Programme : Commerce**

**Semester : II**

**Paper : Core Course V**

**Subject Code : 16:P02M5**

**No. of Hours : 6**

**No. of Credits : 5**

### **Title of the Paper: BUSINESS ETHICS**

#### **UNIT – I**

Business Ethics – Meaning – Principles – Theories and Approaches – Application.

#### **UNIT – II**

Ethical Analysis – Decision Making

#### **UNIT – III**

Ethics & Social Responsibility – Social Audit – Environment and Ethics – Ethics and Organisational Culture.

#### **UNIT – IV**

Ethics in Workplace, Marketing, Finance, Accounting and Technical Areas.

#### **UNIT – V**

Business Ethics and Corporate Governance Ethics in Global Business – Aftermath of un ethics

#### **Reference Books.**

1. Perspective in Business Ethics – Laura &Pincas
2. Business Ethics and Corporate Governance – Sharma R.K. GoelPuneet, &BhagwanPooja
3. Business and Society Corporate Strategy, Public Policy, Ethics Lawrence & James Weber.
4. Business Ethics and Communication – Dr. V.K.Jain&OmyprakashBiyani

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**Programme : Commerce**  
**Semester : II**  
**Paper : Core Course VI**

**Subject Code : 16:P02M6**  
**No. of Hours : 6**  
**No. of Credits : 5**

**Title of the Paper: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

**UNIT – I**

Concept of Probability Distributions: Probability – Meaning & Theorem, Types of Probability, Baye's Theorem – Binomial Distribution – Poisson Distribution – Normal Distribution

**UNIT – II**

Definition of Hypothesis – Types of Hypothesis – Type I Error – Type II Error – Testing of Population Mean – Proportion – Difference Between Means – Difference Between Proportions ANOVA – Chi-square test.

**UNIT – III**

Meaning of Linear Programming – Basic Concepts and Notation – Linear Programming Model Formulation – Graphics Method - Simplex Method

**UNIT – IV**

Transportation Problems – Initial Basic Feasible Solutions by North West Corner Rule. Matrix Minima Method – Vogel's Approximation Method – Optimization test by MODI method – Assignment Problems – Hungarian method.

**UNIT – V**

Introduction to Network Analysis – Preparation of Network Diagram – Critical Path Method Introduction to Cost Consideration – Limitation of CPM – Programme Evaluation and Review Technique (PERT) – Similarities and Dissimilarities of PERT and CPM.

**40% THEORY 60% PROBLEM**

**Reference Books**

1. Statistics for Management – Richart I. Levin and Rubin
2. Operations Research – Homy A. Taha
3. Principles of Operations Research for Management – Bunkdickf.s. Et.Ai
4. Quantitative Methods – S.P. Gupta
5. Quantitative Methods – GopitKuttan
6. Quantitative Methods – KanthiSwarup

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**Programme : Commerce**

**Semester : II**

**Paper : Core Course VII**

**Subject Code: 16:P02M7**

**No. of Hours : 6**

**No. of Credits : 5**

## **Title of the Paper: STRATEGIC MANAGEMENT**

### **UNIT – I**

Strategic Management – Meaning – Phases of Strategic Management - Benefits of Strategic Management – Globalization and Electronic Commerce –Strategy Formulation – Environmental Scanning and Implementation – Evaluation and Control – Strategic Decision Making – Corporate Governance – Issues in Corporate Governance

### **UNIT II**

Environmental Scanning – Identifying External Environmental Variables and External Strategic Factors – Industry Analysis: Analyzing the Task Environment – Industry Evolution – Strategic Groups – Strategic Types – Hyper-competition – Competitive Intelligence – Forecasting: Meaning and Techniques

### **UNIT III**

Value Chain Analysis: Industry Value Chain Analysis – Corporate Value Chain Analysis – Scanning Functional Resources – Basic Organizational Structures – Corporate Culture – Strategic Marketing Issues – Financial Issues – Operational Issues – Human Resource Management Issues – Technology Issues

### **UNIT IV**

Situational Analysis: SWOT Analysis – Business Strategies – Cooperative Strategies – Impact of the Internet on Business Strategy – Corporate Strategy – Directional Strategy - Technological Sourcing – Importance of Technological Competence

### **UNIT V**

Evaluation and Control in Strategic Management – Measuring Performance – Problems in Measuring Performance – Types of Control – Activity Based Costing – Enterprise Resource Planning (ERP) – Strategic Investment Management – Strategic Audit and Evaluation of Corporate Performance – Issues in Evaluation and Control

### **Reference Books**

1. Strategic Management – Pearce & Robinson
2. Strategic Management - John A.Pearce II Richard B.Robinson A.I.T.B.S. Publication
3. Strategic Management - Gregory G.Dess and Alex Miller
4. Strategic Planning for Corporate Success – V.S.Ramasamy and S.Namakumari.
5. Concepts in Strategic Management and Business Policy – Thomas L. Wheelsen, J.David Hunger – Krish Rangarajan

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**Programme : Commerce**

**Subject Code: 16:P02M8**

**Semester : II**

**No. of Hours : 6**

**Paper : Core Course VIII**

**No. of Credits: 5**

## **Title of the Paper: ACCOUNTING PACKAGES**

### **UNIT – I**

Ms-word: preparations of a document using necessary icons - preparation of a application for a job with resume and other business letters- preparation of a table - mail merge.

### **UNIT – II**

Ms-Excel: preparation of mark sheet- pay bill- sort- filter option- preparation of graph and charts.

### **UNIT – III**

Introduction – Features – Basic – Concept of Computerised Accounting and Inventory System – Types of Accounts – Accounts Statements – Purchases & Sales – Credit and Debit transactions – Invoice – Voucher – Order – Cost & Stock – Income and Expenses – Inventory Control.

### **UNIT – IV**

Masters – Creation of Master – Ledger – Cost – Group & Unit Measurement-Transactions – Accounts Voucher Entry – Contra Entry – Receipts & Payments – Journal – Debit and Credit Notes – Sales and Purchases Option and Post Dated Vouchers, Inventory Voucher Entry – Types – Delivery challan – Goods Receipts Note. Sales & Purchase Returns – Invoice Stock Transfer – Bill of Material, Physical Stock Voucher.

### **UNIT – V**

Reports – Accounting Report – Trial Balance – Profit & Loss Account – Balance Sheet – Stock Statement – Account Books – Cash & Bank Books – Ledger Summaries – Bills Receivable & Payable Statements. Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order Status – Sales Order Summary – Purchase Order Summary – Printing – Reports on Printer – Reports to File.

### **Reference Books**

1. Implementing Tally – K.K. Nidhani
2. Financial Accounting Using Tally – NamrataAgarwal

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**Programme : Commerce**

**Semester : II**

**Paper : EC – II**

**Subject Code: 16:P02E2**

**No. of Hours : 6**

**No. of Credits : 4**

## **Title of the Paper: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

### **UNIT – I**

Nature and scope of Investment Management - Investment Objectives – Investment Process - Investment Media Security and Non – Security forms of Investment gilt edged securities – Sources of Investment information.

### **UNIT – II**

New Issues Market – Methods of Issuing – Parties involved in the new issue market - Secondary market - Stock Exchanges – NSE and BSE – Trading mechanism – online trading - SEBI and Investor production.

### **UNIT – III**

Security analysis – Risk and Return – Fundamental Analysis – Technical Analysis – Dow Theory – Market Indicators – Efficient Market Hypothesis.

### **UNIT - IV**

Portfolio Construction – Traditional and Modern approach – Rationale of Diversification of Investments – Markovitz theory – Sharpe Index Model – Capital Asset Pricing Model

### **UNIT – V**

Investment companies in India – Types Mutual Fund Operation in India – UTI – SEBI and RBI Guidelines of Mutual Funds

### **Reference Book**

1. Security Analysis and Portfolio Management . – Punithavathy Pandian – Vikas Publishing House
2. Security analysis and Portfolio Management – Fisher & Jordon
3. Security Analysis - Preeti Singh - Himalaya Publishing House



**POOMPUHAR COLLEGE – AUTONOMOUS**  
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**Department of Commerce**  
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**Programme : Commerce**  
**Semester : III**  
**Paper : Core Course IX**

**Subject Code : 16:P02M9**  
**No. of Hours : 6**  
**No. of Credits : 5**

**Title of the Paper: ADVANCED CORPORATE ACCOUNTING**

**UNIT – I**

Amalgamation – Meaning – Features of Amalgamation –Types of Amalgamation – Amalgamation by Purchase and by Merger – Various methods of calculation of Purchase Consideration - Reconstruction of Companies both Internal and External.

**UNIT – II**

Holding Company Accounting – Definition, Advantages and Limitations of Holding Companies – Preparation of Consolidated Balance Sheet (Excluding Inter Company and Multiple Chain Holdings)

**UNIT – III**

Accounts of banking company :Non Banking Assets, Rebate on Bills Discounted – Discounting of Bills – Banking Company Profit and Loss A/c and Balance Sheet (New Format) Accounts of Insurance Company (New Format) –Life Insurance – General Insurance – Fire and Marine

**UNIT – IV**

Liquidation of Companies – Meaning – Modes of Liquidation - Statement of Affairs and Deficiency / Surplus Account – Calculation of Liquidators' Remuneration - Liquidators Final Statement - Valuation of Shares and Goodwill

**UNIT – V**

Human Resources Accounting (Theory only) – Inflation Accounting (CPP Method only)

**Reference Books**

1. Fundamentals of Advanced Accounting – R.S.N. Pillai, Bagavathi, S. Uma.
2. Advanced Accountancy – R.L. Gupta, M. Radhasamy

# **POOMPUHAR COLLEGE – AUTONOMOUS**

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**Department of Commerce**

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**Programme : Commerce**

**Semester : III**

**Paper : Core Course X**

**Subject Code : 16:P02M10**

**No. of Hours : 6**

**No. of Credits : 4**

## **Title of the Paper: RESEARCH METHODOLOGY**

### **UNIT – I**

Research meaning – nature- objectives – significance - Research and Scientific Method – Process - types - motivation in research - Selection of research topic - formulation of synopsis.

### **UNIT – II**

Meaning and objectives - characteristics of good research design - components of the research design - defining and identification of research problem - Hypothesis: formulation of hypothesis - testing hypothesis.

### **UNIT – III**

Sampling: Implications of a Sample Design - Steps in Sampling Design - Criteria of Selecting a Sampling Procedure - Characteristics of a Good Sample Design - Different Types of Sample Designs - Need for Sampling - Sampling Theory and Error - Sample Size and Determination. Data Collection: Meaning - Primary and secondary data - Tools and techniques of data collection - methods of data collection.

### **UNIT – IV**

Processing and analysis of data – classification – editing – coding - tabulation of data - interpretation of data - diagrammatic presentation - use of computer in research (SPSS, Mini Tap etc.) - statistical analysis (Descriptive and Inferential) - generalisation and suggestions.

### **UNIT - V**

Pilot study – elements and characteristics of good research report – bibliography - Layout of the research report - Types of research reports - Oral presentation - Mechanics of writing a research report - Precautions for writing research reports.

### **Reference Books:**

1. Research Methodology – C.R. Kothari
2. Research methodology and statistical method - Bhatia Manishkumar Ritugeetaur, Chabre shikke & Pawanpreet kaur.
3. Research Methods: Tips and Techniques’ – Dr G Vijayalakshmi & Dr.C.Sivapragasam.
4. Research and writing : Across the Disciplines – Dr A Willson Arun & Dr. P.Ramadass.

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**Department of Commerce**

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**Programme : Commerce**

**Semester : III**

**Paper : Core Course XI**

**Subject Code : 16:P02M11**

**No. of Hours : 6**

**No. of Credits : 4**

## **Title of the Paper: BUSINESS ENVIRONMENT**

### **UNIT I**

Meaning – Elements of Business Environment Influencing Factors – Economic Environment and Political Environment - Policies and Planning - Legal environment of Business in India – Competition Policy - Consumer Protection – Environment Protection.

### **UNIT II**

Business Environment Policy : Liberalization, Privatisation and Globalisation - Industrial Policy Since 1990 and implementation - Industrial Growth and Structural changes

### **UNIT III**

Industrial Licensing – Policy – Objectives of Licensing – Activities requiring license- licensing requirements under the new industrial policy 1991 - Pollution – Pollution Control – Regulations of Water, Air and Noise Pollution

### **UNIT IV**

SEBI Guidelines – Corporate Governance and Business ethics-Securities and Exchange Board of India Act-1992 (SEBI) – Purpose and Aims of SEBI – Salient features of SEBI Act-1992. – Organisation and Management of SEBI - Departments of SEBI – Functions and Achievements of SEBI - Achievements of SEBI Since its Inception – Guidelines for Capital Issues.

### **UNIT V**

Concept of Social Responsibility – Social Responsibility – Definition – Rational of Social Responsibility – Changing Trends in Social Responsibilities of Business – The Modern View of Social Responsibility – Dimensions of Social Responsibility – Discloser of Social Performance : Social Reporting.

### **Reference Books**

1. Mercantile law by CHOWLAW
2. Mercantile law by N D KAPOOR

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**of the Tamil Nadu H.R & C.E Department.,**

**Department of Commerce**

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**Programme : Commerce**

**Semester : III**

**Paper : Core Course XII**

**Subject Code: 16:P02M12**

**No. of Hours : 6**

**No. of Credits: 4**

## **Title of the Paper: INTERNATIONAL BUSINESS**

### **UNIT – I**

International Business –Meaning – Goals of International Business – Modes of Entry - Advantages of International Business – Factors Influencing International Business –Stages of Internationalization - Differences between Domestic Business and International Business – Problems of International Business

### **UNIT II**

Theories of Absolute Cost Advantage – Comparative Cost Advantage Theory – Relative Factor Endowments Theory – Product Life Cycle Theory - International Business Environment - Social, Technological - Economic, Political, International and Natural Environment

### **UNIT III :**

Foreign Direct Investment (FDI) – Meaning – Factors Influencing the FDI – Reasons for FDI – Recent Trends in FDI in India – Globalization: Meaning – Advantages and Disadvantages of Globalization

### **UNITIV:**

General Agreement on Tariffs and Trade (GATT) – Establishment of World Trade Organization (WTO) – Functions of World Trade Organization – Concept of Multinational Corporation (MNC) – Factors Influencing the growth of MNCs – Advantages and Disadvantages of MNCs

### **UNIT V:**

International Monetary Fund (IMF) – International Liquidity and Special Drawing Rights (SDRs) – International Bank for Reconstruction and Development (IBRD)/World Bank – International Development Association (IDA) – International Financial Corporation of India (IFCI) – United Nations Conference on Trade and Development (UNCTAD)

### **Reference Books**

1. International Business Environment – Sundaram Anand.
2. Global Marketing Management – Keenganwanran. J
3. International Business – P. Subba Rao

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## **of the Tamil Nadu H.R & C.E Department., Department of Commerce**

*(For the candidates to be admitted from the academic year 2016 -2017 onwards)*

**Programme : Commerce**

**Semester : III**

**Paper : EC III**

**Subject Code: 16:P02E3**

**No. of Hours : 6**

**No. of Credits : 4**

### **Title of the Paper: INDIRECT TAXES**

#### **UNIT – I**

Objectives of Taxation-Canons of Taxation- Tax System in India – Direct and Indirect Taxes-Meaning and Types.

#### **UNIT – II**

Central Excise – Excisable Goods – Clearance of Excisable Goods – Physical Control – Compounded Levy Scheme – Self Removal Procedure – Gate Passed and Personal Ledger Accounts – Exemption from Excise Duty – Set Off – Duty Drawback Claims – Provisions of Assessment and Recovery of Duties – VAT and MODVAT – Systems.

#### **UNIT – III**

Customs Duty – Restriction on Import and Export Under the Customs Act –Basic – Ancillary and Additional Duties – Provision for Valuation and Clearance of Goods Imported and Exported – Duty Drawback Schemes.

#### **UNIT – IV**

Central Sales Tax Provisions – Inter – State and Intra – State Sales – Sales in the Course of Import and Export – Provisions Regarding Assessment. Revision and Rectification – Exemptions – Recovery and Refund Provisions

#### **UNIT – V**

The TamilNadu General Sales Tax – Definition of Business – Dealer – Casual Trader – Goods – Sales – Total Turnover – Taxable Turnover – Registration of Dealer – Modes of Charging Sales Tax – Purchase Tax – Surcharge on Sales Tax Assessment – Organisational Setup in Tamil Nadu.

#### **Reference Books**

1. Business Taxation – Dinker Pagere
2. Indirect Taxation – Dr. V. Balachandran
3. Indirect Tax Laws – Sareen U.K. & Sharma Ajay
4. Business Taxation – T.S. Reebly Y. Hari Prasad Reddy



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Department of Commerce**

*(For the candidates to be admitted from the academic year 2016 -2017 onwards)*

**Programme : Commerce**

**Subject Code: 16:P02M13**

**Semester : IV**

**No. of Hours : 6**

**Paper : Core Course XIII**

**No. of Credits: 5**

## **Title of the Paper: PERSONAL SKILL & DEVELOPMENT**

### **UNIT – I**

Personality – Meaning and Development of Personality Skills – Behavioural Skills – Communicative Skills – Group Dynamics – Leadership Skills.

### **UNIT – II**

Attitude – Meaning and definition – Aptitude – Values – Perception.

### **UNIT – III**

Art of Listening – Reading - Listening Skill – Preparing CV – E-mail Communication.

### **UNIT – IV**

Writing Skills – Report Writing Skills and Research Skills.

### **UNIT – V**

Career Planning – Interview Skills – Skills of Aptitude – Career Causes – Career Selection - Selection Criteria – Training and Promotion.

### **Reference Books**

1. Soft Skill – Dr. K. Alex
2. Managing Career – Discovering Your Personality – R.M. Onkar
3. Personality Development and Different Career Management – R.M. Onkar
4. Your Personal Pinnacle of Success – D.D. Sharma
5. Perform in English Balasubramanian M & Anbalagan G Effective English Communication ( Language Group – B ITS Palani) – Krishna Mohan & Meenakshi Raman

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**Department of Commerce**

*(For the candidates to be admitted from the academic year 2016 -2017 onwards)*

**Programme : Commerce**

**Subject Code : 16:P02M14**

**Semester : IV**

**No. of Hours : 6**

**Paper : Core Course XIV**

**No. of Credits : 4**

## **Title of the Paper: MANAGEMENT ACCOUNTING**

### **UNIT – I**

Management Accounting – Meaning – Characteristics Scope – Objectives Functions of Management Accounting – Analysis and Interpretation of financial statements – Tools of financial analysis – Ratio analysis – Ratio to Balance Sheet.

### **UNIT – II**

Funds Flow Statement - Meaning – workings – calculation of funds from operation – Schedule of changes in working capital – Preparation of funds flow statement (simple and comprehensive) - Cash Flow Statement – Meaning –workings – calculation of cash from operation – Preparation of Cash flow statement.

### **UNIT – III**

Budgeting and Budgetary Control – Classification of Budgets- Purchase Budget, Production Budget, Sales Budget, flexible budget and Cash budget – Zero Base Budgeting - Working Capital Requirements – Factors determining working capital requirement.

### **UNIT – IV**

Capital Budget – Payback Period, Present value, Net Present value, Internal Rate of Return and Average Rate of Return

### **UNIT – V**

Marginal Costing – Meaning – Advantages – Limitations - BEP Analysis – Application of Marginal Costing Techniques for Decision Making. Standard Costing – Variance Analysis – Material and Labour Variances.

### **Reference Books**

1. Management Accounting by S.N. Maheswari.
2. Management Accounting by R.S.N. Pillai & Bagavathi.
3. Management Accounting by T.S. Reddy & Dr. Y. Hari Prasad Reddy

# **POOMPUHAR COLLEGE – AUTONOMOUS**

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*(For the candidates to be admitted from the academic year 2016 -2017 onwards)*

**Programme : Commerce**

**Semester : IV**

**Paper : EC IV**

**Subject Code : 16: P02E4**

**No. of Hours : 6**

**No. of Credits : 4**

## **Title of the Paper: LOGISTICS MANAGEMENT**

### **UNIT-I**

Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

### **UNIT-II**

Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

### **UNIT-III**

Transportation - infrastructure - freight management - transportation net work - route planning - containerization.

### **UNIT-IV**

Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

### **UNIT-V**

Government policies and regulations - Motor Vehicles Act, carriage by Air, Sea, multi-modal transportation. Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading.

### **Reference Books:**

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.
3. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.
4. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
5. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.

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**Programme : Commerce**

**Semester : IV**

**Paper : EC - V**

**Subject Code : 16:P02E5**

**No. of Hours : 6**

**No. of Credits : 4**

## **Title of the Paper: INSURANCE – PRINCIPLES AND PRACTICE**

### **UNIT – I**

Introduction – Definition and Nature of Insurance – Evolution of Insurance – Kinds of Insurance – Role and Importance of Insurance – Privatisation of Insurance Industry – Insurance Contract.

### **UNIT – II**

Life Insurance – Nature of Life Insurance Contract – Classification of Policies – Annuities – Selection of Risk – Measurement of Risk and Mortality Table – Calculation of Premium – Treatment of Sub – Standard Risks – The Reserve – Investment of Funds – Surrender Value – Valuation and Surplus – Policy Condition

### **UNIT – III**

Marine Insurance – Nature of Marine Insurance Contract – Marine Insurance Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims – Progress of Marine Insurance Business in India

### **UNIT – IV**

Fire Insurance – Nature and Use of Fire Insurance – Fire Insurance Contract – Kinds of Policies – Rate Fixation in Fire Insurance – Payment of Claim – Reinsurance – Progress of Fire Insurance

### **UNIT – V**

Miscellaneous Insurance – Motor Insurance, Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Urban Non – Traditional Insurance – Progress of Miscellaneous General Insurance – Progress of Total General Insurance – Health Insurance – Catastrophe Insurance – Liability Insurance – Banc assurance

### **Reference Book**

1. Insurance Principles and Practice by Dr. M.N. Mishra
2. Insurance and Risk Management - Dr.P.K.Gupta Himalaya Publishing House.
3. Insurance, Theory and Practice - Nalini Prava Tripathy and Pabir Pai.
4. IRDA -1999.