

DEPARTMENT OF COMMERCE

With effect from the academic year 2017-2018

Aim

To help students to acquire knowledge and develop skills to meet the challenges in Higher Education and Employment Scenario

Objectives

1. To develop an in-depth knowledge in the subject.
2. To enable to students to pursue higher studies
3. To create awareness on employment opportunities
4. To develop the leadership and communicative skills to meet the challenges in the changing scenario.
5. To create self awareness and social consciousness.

Eligibility Norms for Admission

Those, who seek admission in B.Com. Degree Course must have passed the Higher Secondary Examinations conducted by the Board of Higher Secondary Examinations, Tamil Nadu with Commerce as one of the subjects or any other examination recognized and approved by the Syndicate of the Manonmaniam Sundaranar University, Tirunelveli.

Duration of the Programme: 3 years

Medium of Instruction : English

Passing Minimum

A minimum of 40% in the external examination and an aggregate of minimum 40% are required. There is no minimum pass mark for the Continuous Internal Assessment (CIA).

Components of B.Com Programme

Major Core (Theory) 17

Major- Project	1
Major- Elective	2
Allied (Theory)	4
Total Courses	24
Total Marks (24x100)	2400

**Course Structure
Distribution of Hours and Credits**

Course	Sem. I	Sem. II	Sem. III	Sem. IV	Sem. V	Sem. VI	Total	
							Hours	Credits
Language	6 (3)	6 (3)	-	-	-	-	12	6
English	6 (3)	6 (3)	-	-	-	-	12	6
Major Core	6 (5)	6 (5)	6+6+6+5 (5+5+5+4)	6+6+5+6 (5+5+4+4)	6+6+6 (5+5+5)	6+6+6+5 (5+5+4+5)	99	81
Elective	-	-	-	-	5 (5)	5 (5)	10	10
Project	-	-	-	-	5(4)	-	5	4
Allied	6 (5)	6 (5)	5 (4)	5 (4)	-	-	22	18
AECC	2 (2)	2 (2)	-	-	-	-	4	4
SBC	-	-	2 (2)	2 (2)	2 (2)	2 (2)	8	8
NMEC	4 (3)	4 (3)	-	-	-	-	8	6
*Value Education	-	(1)	-	(1)	-	-	-	2
* HRE	-	-	-	-	(1)	-	-	1
*WS	-	-	-	-	-	(1)	-	1
*Certificate Course	-	(1)	-	-	-	-	-	1
*Service Learning Programme(SLP) - RUN	-	-	(1)	-	-	-	-	1
*Student Training Programme(STP)	-	-	-	(1)	-	-	-	1
Total	30 (21)	30 (23)	30 (26)	30 (26)	30 (27)	30 (27)	180	150

Total number of Hours = 180

Total number of Credits = 150

*** Courses / Programmes conducted outside the regular working hours**

Courses Offered

Semester	Course	Subject code	Papers	Hours/ week	Credit
I	Part I	TL1711 / FL1711	Language: Tamil/ French	6	3
	Part II	GE1714	General English	6	3
	Part III	AC1711	Major Core I – Introduction to Accounting	6	5
		AA1711	Allied I– Business Economics	6	5
	Part IV	AEC171	Ability Enhancement Compulsory Course (AECC): English Communication	2	2
		ANM171	Non Major Elective Course (*NMEC) – Introduction to Banking	4	3
		VEC172	Foundation Course I - Values for Life	-	-
	Part V	SDP172	Skill Development Programme (SDP) – Certificate Course	-	-
		STP174	Student Training Programme (STP) – Clubs & Committees/ NSS	-	-
II	Part I	TL1721 / FL1721	Language: Tamil/ French	6	3
	Part II	GE1724	General English	6	3
	Part III	AC1721	Major Core II– Financial Accounting	6	5
		AA1721	Allied II – Marketing Management	6	5
	Part IV	AEC172	Ability Enhancement Compulsory Course (AECC): Environmental Studies	2	2
		ANM172	Non Major Elective Course (*NMEC) – Consumer Awareness	4	3
		VEC172	Foundation Course I - Values for Life	-	1
	Part V	SDP172	Skill Development Programme (SDP) – Certificate Course	-	1
		STP174	Student Training Programme (STP) – Clubs & Committees/ NSS	-	-
III	Part III	AC1731	Major Core III – Advanced Accounting	6	5
		AC1732	Major Core IV - Indian Banking System	6	5
		AC1733	Major Core V – Company Law	5	4
		AC1734	Major Core VI– Business Statistics	6	5
		AA1731	Allied III – Basics of Business and Stock Exchange	5	4

	Part IV	SBC173 / SBC174	Skill Based Course (*SBC) – Yoga / Computer Literacy	2	2
		VEC174	Foundation Course II- Personality Development	-	-
	Part V	STP174	Student Training Programme (STP) – Clubs & Committees/ NSS	-	-
		SLP173	Service Learning Programme (SLP) : Extension Activity (RUN)	-	1
IV	Part III	AC1741	Major Core VII – Cost Accounting	6	5
		AC1742	Major Core VIII – Auditing and Corporate Governance	6	5
		AC1743	Major Core IX – Business Communication	5	4
		AC1744	Major Core X – Business Mathematics	6	4
		AA1744	Allied IV – Principles of Management	5	4
	Part IV	SBC173 / SBC174	Skill Based Course (*SBC) – Yoga / Computer Literacy	2	2
		VEC174	Foundation Course II- Personality Development	-	1
Part V	STP174	Student Training Programme (STP) – Clubs & Committees/ NSS	-	1	
V	Part III	AC1751	Major Core XI– Corporate Accounting	6	5
		AC1752	Major Core XII - Commercial Law	6	5
		AC1753	Major Core XIII – Income Tax Law and Practice	6	5
		AC1754	Major – Project	5	4
		AC1755	Major – Elective - I Option I – E-Commerce Option II – Business Environment Option III – Introduction to Goods and Services Tax	5	5
	Part IV	ASK175	Skill Based Course (*SBC) – Preparation for Competitive Examinations -I	2	2
		HRE175	Foundation Course - III - Human Rights Education (HRE)	-	1
VI	Part III	AC1761	Major Core XIV – Management Accounting	6	5
		AC1762	Major Core XV – Industrial Law	6	5
		AC1763	Major Core XVI – Fundamentals of Financial Management	6	4
		AC1764	Major Core XVII – Human Resource Management	5	5
		AC1765	Major – Elective II Option I – Organisational Behaviour Option II – Fundamentals of Investment Option III – Entrepreneurship	5	5

	Part IV	ASK176	Skill Based Course (*SBC) – Preparation for Competitive Examinations -II	2	2
	Part V	WSC176	Foundation Course - IV - Women’s Studies (WS)	-	1
			TOTAL	180	150

***SBC** is offered by the department to students of our own department during V & VI semesters. The SBC (Preparation for Competitive Examinations-I & II) is offered to motivate them to prepare for Competitive and Bank Examinations.

* **NMEC** is offered by the department to students of other departments during I & II semesters. Introduction to Banking is offered to give a basic knowledge on the recent banking practices. Consumer Awareness is offered to give awareness on consumer rights and responsibilities.

* Project is offered to III UG students during the V semester with the aim of motivating students to involve themselves in social welfare measures and to create research interest.

Self Learning – Extra Credit Course

Semester	Subject code	Title of the paper	Hours/week	Credit
III/ V	AC17S1	Advertising	-	2
IV/VI	AC17S2	Salesmanship	-	2

Instruction for Course Transaction

Distribution of Total Hours – Major Core

Components	Sem. I	Sem. II	Sem. III	Sem. IV	Sem. V	Sem. VI
Lecture hours	75	75	75	75	60 / 75	60 / 75
Assignment / Group Discussion/ Tutorials/ Quiz/ Exhibition/ Role Play/ Problem Solving	10	10	5	10	5	10
CIA (Test, Quiz)	5	5	5	5	5	5
Industrial Visit/ Project	-	-	5	-	5	-
Total Hours	90	90	90	90	75 / 90	75 / 90

Distribution of Total Hours – Elective / Allied

Components	Elective				Allied	
	Sem. III	Sem. IV	Sem. V	Sem. VI	Sem. I/II	Sem. III / IV
Lecture hours	60	60	60	60	75	60
Assignment / Group Discussion	5	5	5	5	5	5
CIA (Test, Quiz)	5	5	5	5	5	5
Tutorials	5	5	5	5	5	5
Total Hours	75	75	75	75	90	75

Value Added Courses

S.No.	Name of the course	Total hours	Credit
I	Tally ERP 9	65	
II	Basics for Bank Examinations	30	

- Tally ERP 9 is offered by the department to our own students during II the semester. It is offered to make our students employable in the job market.
- Basics for Bank Examinations is offered to the III year students to face the bank examinations with confidence.

Examination Pattern

Ratio of Internal and External:

(Major / Elective / Allied)

25:75

NMEC

40:60

Components of Internal:

Test	:	15	Test	:	20
Quiz	:	5	Quiz	:	10
Assignment	:	5	Assignment	:	10
Total	:	25	Total	:	40

Question Pattern (Major / Allied/ Elective)

Internal Test	Marks	External Exam	Marks
Part A 4x1 (No Choice)	4	Part A 10x1 (No Choice)	10
Part B 2x5 (Internal Choice)	10	Part B 5x5 (Internal Choice)	25
Part C 2x8 (Internal Choice)	16	Part C 5x8 (Internal Choice)	40
Total	30	Total	75

Question Pattern (NMEC)

Internal Test	Marks	External Exam	Marks
Part A 4x1 (No Choice)	4	Part A 10x1 (No Choice)	10
Part B 3x3 (Internal Choice)	9	Part B 5x3 (Internal Choice)	15
Part C 1x7 (Internal Choice)	7	Part C 5x7 (Internal Choice)	35
Total	20	Total	60

**B.Com Programme Outcomes (PO)
Department of Commerce**

PO No.	Upon completion of B.Com Degree Programme the graduates will be able to
PO-1	understand the role of business and its implications on society
PO-2	understand the conceptual knowledge of accounting and acquire skills of maintaining accounts
PO-3	acquire entrepreneurial, legal and managerial skills
PO-4	identify the avenues of marketing and banking both traditional and modern
PO-5	develop the skills and techniques of communication to be successful in business and personal life
PO-6	improve competency to make eligible and employable in the job market
PO-7	recognize different value systems and ethics, understand the moral dimensions and accept responsibility

Programme Specific Outcomes (PSO)

PSO No.	Upon completion of B.Com Degree Programme the graduates will be able to	PO No.
PSO 1	apply different concepts in starting and managing business and realize the social responsibilities	PO-1
PSO 2	solve problems related to employer, employee, investors and consumers with legal protection	PO-3
PSO 3	prepare financial statements of business using accounting principles, concepts ,conventions and provisions	PO-7
PSO 4	develop necessary professional knowledge and skills in finance and taxation	PO-4
PSO 5	implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation	PO-2
PSO 6	practice different techniques of communication and apply it in business and profession	PO-5
PSO7	use mathematical and statistical tools in academics, business and research	PO-2
PSO8	develop competency in students to make them employable in the global market	PO-6
PSO9	develop the skills of students to equip themselves as successful entrepreneurs	PO-3
PSO10	enhance practical knowledge to prepare various accounts in order to meet the national requirements.	PO-6

Course Outcome

Semester : I Major Core I
Name of the Course : Introduction to Accounting
Course Code : AC1711

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the rules, principles, concepts and conventions used in accountancy	PSO 3	U
CO-2	identify various subsidiary books and procedure for preparing these books	PSO 3	R
CO-3	analyse the methods of calculating depreciation	PSO 3	An
CO-4	identify the reasons for the differences between balance as per cash book and pass book	PSO 3	R
CO-5	understand the methods of calculating profit under single entry system	PSO 3	U
CO-6	calculate claims for loss of profit and loss of stock	PSO 3	Ap

Semester I Introduction to Accounting Sub. Code: AC1711

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To help students acquire conceptual knowledge of accounting and to impart skill for recording business transactions.
2. To train students in preparing accounts.

Unit I Introduction to Accounting

Basic principles of accounting – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Cash book – Types – Trial Balance.

Unit II Final Accounts and Bank Reconciliation Statement

Final Accounts – Trading, Profit and Loss a/c and Balance sheet – Adjusting entries – Manufacturing account – Bank Reconciliation Statement.

Unit III Depreciation Account

Meaning – Causes for depreciation – Need for providing depreciation – Methods of depreciation – Straight Line method, Diminishing Balance method, Annuity method, Sinking Fund method and Depletion method.

Unit IV Single Entry System

Features – Limitations – Difference between double entry and single entry system – Methods of ascertaining profit – Net Worth Method, Conversion Method (Simple problems only).

Unit V Fire Insurance Claim Account

Introduction – Calculation of claim for loss of stock – Average clause – Calculation of claim for loss of profit – Average clause.

Text Book:

Pillai, R.S.N. Bagavathi, & Uma. (2012). *Fundamentals of Advanced Accounting*, Volume 1.(3rd edition). New Delhi: S.Chand & Company.

Reference Books:

1. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16th edition). New Delhi: Kalyani Publishers.
2. Reddy, T.S., & Murthy, A. (2016). *Advanced Accountancy - Volume 1*. (2nd edition). Chennai: Margham Publications.
3. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*. (1st edition). New Delhi: S.Chand & Company.
4. Arulraj Ponnudurai, S. (2016). *Accountancy Volume – 1*. (4th edition). Tirunelveli: Sathya Publications.
5. Wilson, M. (2012). *Advanced Accountancy*. (2nd edition). Chennai: Scitech Publication.

Note: The ratio of theory and problem in the question paper should be 25: 50.

Semester : I
Name of the Course : Business Economics
Course Code : AA1711

Allied I

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the role of business economics in decision making	PSO 1	U
CO-2	analyse the demand determinants	PSO 5	An
CO-3	analyse the peculiarities of factors of production	PSO 1	An
CO-4	evaluate the supply, cost of production and revenue	PSO 1	E
CO-5	identify the price and output determinations in various market situations	PSO 5	E

Semester I
Business Economics
Sub. Code: AA1711

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To provide students the basic knowledge on Business Economics.
2. To give knowledge on impact of changes in demand, supply and price.

Unit I: Introduction

Meaning and significance of economics – Subject matter of economics – Meaning and definition, significance – Nature – Role of business economics in decision making – Role and responsibilities of business economists – Economic tools in Business economics – Goods – Wants – Law of diminishing marginal utility – Consumer surplus.

Unit II: Demand Analysis

Meaning and kinds of demand – Demand determinants – Law of demand – Concept of elasticity and it's types – Relationship between Price Elasticity and Sales Revenue – Demand forecasting.

Unit III: Production Analysis

Factors of production and their characteristics – Concepts of total product, average product and marginal product – Fixed and variable factors – The Law of Variable Proportions – Economies of large and small scale production.

Unit IV: Supply and Cost Analysis

Supply – Factors affecting supply – Law of supply – Elasticity of supply - Types of elasticity of supply – Cost of production – Short run and Long run cost curves – Revenue concepts and revenue curves.

Unit V: Price and Output decisions in Various Market Forms

Role of time in determining the value of products – Equilibrium conditions of a firm and industry under various market forms – Price and output determination in a perfect market – Price and output determination in an imperfect market with specific reference to Monopoly – Monopolistic competition and Oligopoly.

Text Book:

Pazhani, K. (2012). *Business Economics*. (3rd edition). Sivakasi: Annai Nilayam Printers and Publishers.

Reference Books:

1. Sankaran, S. (2013). *Business Economics*. (4th edition). Chennai: Margham Publications.
2. Aryamala, T. (2014). *Business Economics* (4th edition). Chennai: Vijay Nicole Imprints Private Limited.
3. Varshney, R.L. & Maheswari, K.L. (1998). *Managerial Economics*. (4th edition). New Delhi: Sultan Chand and Sons.
4. Mankar, V.G. (1996). *Business Economics*. (2nd edition). Mumbai: Himalaya Publishing House.
5. Dwivedi, D.N. (2009). *Essentials of Business Economics*. (3rd edition). Chennai: Vikas Publishing House Pvt. Ltd.

Semester : I Non Major Elective Course
 Name of the Course : Introduction to Banking
 Course Code : ANM171

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the relationship between banker and customer	PSO 5	U
CO-2	understand the structure of banking system in India	PSO 5	U
CO-3	apply crossing and endorsement in cheques	PSO 5	Ap
CO-4	list the functions of Commercial bank	PSO 5	R
CO-5	analyse the elements of internet banking and traditional banking	PSO 5	An

Semester I
Introduction to Banking
Sub. Code: ANM171

No. of Hours per Week	Credit	Total No. of Hours	Marks
4	3	60	100

Objectives:

1. To impart knowledge on traditional and modern banking.
2. To make non-commerce students aware of the banking procedures.

Unit I: Introduction to Banking

Definition – Banker – Customer - Relationship between banker and customer - General relationship – Primary and subsidiary relationship – Obligations and rights of bankers.

Unit II: Banking System in India

Structure of banking system in India - Central banks - Reserve bank of India – Functions - Nationalised banks – Meaning - List of nationalized banks.

Unit III: Cheque, Crossing and Endorsement

Cheque – Definition – Requisites – Crossing – Meaning - Types of crossing – Endorsement - Meaning – Definition - Types of endorsement.

Unit IV: Commercial Banks

Commercial banks - Functions of commercial banks - Traditional functions - Social banking functions - Innovative banking functions - Diversified functions.

Unit V: E-banking

Internet banking - Internet banking Vs Traditional banking - Mobile banking –Automatic Teller Machine (ATM) – Concept – Features – Electronic Fund Transfer (EFT).

Text Book:

Sundaram, S.M. (2016). *Banking Theory Law and Practice*. (9th edition). Karaikudi: Sree Meenakshi Publication.

Reference Books:

1. Gordon ,E. & Natarajan, K. (2016).*Modern Banking*. (25th edition). New Delhi: Himalaya Publishing House.
2. Gurusamy, S. (2014). *Banking Theory Law and Practice*. (1st edition). Chennai: Vijay Nicole Imprints Private Limited.
3. Gupta, D.P. & Gupta, R.K. (2013). *Modern Banking in India*. (1st edition). New Delhi: Asian Books Private Limited.
4. Maheswari, S.N. & Maheswari, S.K. (2010). *Banking Law and Practice*. (25th edition). New Delhi: Kalyani publishers.
5. Kandasami, K.P. Natarajan, S. & Parameswaran, R. (2013).*Banking Law and Practice*. (4th edition), New Delhi: S.Chand & Co. Pvt.Ltd.

Semester : II
 Name of the Course : Financial Accounting
 Course Code : AC1721

Major Core II

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of Non-profit Organizations.	PSO 10	U
CO-2	prepare Departmental Trading & Profit and Loss Account	PSO 10	AP
CO-3	prepare Branch Accounts	PSO 10	AP
CO-4	prepare Royalty Accounts	PSO 10	AP
CO-5	prepare Hire Purchase Accounts	PSO 10	AP

**Semester II
 Financial Accounting
 Sub. Code: AC1721**

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To help students acquire knowledge on various types of accounts.
2. To train students in preparing special types of accounts.

Unit I: Accounts of Non Profit Organisations

Capital and Revenue items – Classification – Concept and terms used – Receipts and Payments account: Features – Preparation of receipts and payments account. Income and Expenditure account: Features - Preparation of income and expenditure account and balance sheet.

Unit II: Departmental Accounts

Allocation of common expenses – Calculation of purchase - Preparation of departmental trading and profit and loss account (excluding interdepartmental transfer).

Unit III: Branch Accounts

Objects – Types – Dependent branches – Accounting procedure – Ways of preparing dependent branch accounts: Debtors system, Stock and Debtors system and Final account system (excluding foreign branches).

Unit IV: Royalty Accounts

Features – Terms used in royalty accounts – Preparation of analytical table – Journal entries – Accounts in the books of lessor and lessee – Accounting procedure when there is abnormal fall in output.

Unit V: Hire Purchase System

Important terms – Calculation of interest – Preparation of accounts in the books of hire purchaser and hire vendor – Default and repossession (complete and partial).

Text Book:

Pillai, R.S.N. & Bagavathi & Uma. (2012). *Fundamentals of Advanced Accounting* - Volume 1. (3rd edition). New Delhi: S.Chand & Company.

Reference Books:

1. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16th edition). New Delhi: Kalyani Publishers.
2. Reddy, T.S. & Murthy, A. (2016). *Advanced Accountancy* - Volume 1. (2nd edition). Chennai: Margham Publications.
3. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*. (1st edition). New Delhi: S.Chand & Company.
4. Arulraj Ponnudurai, S. (2016). *Accountancy Volume – 1*. (4th edition). Tirunelveli: Sathya Publications.
5. Wilson, M. (2012). *Advanced Accountancy*. (2nd edition). Chennai: Scitech Publication.

Note: The ratio of theory and problem in the question paper should be 25: 50.

Semester : II
Name of the Course : Marketing Management
Course Code : AA1721

Allied II

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the elements and approaches of modern marketing	PSO 5	R
CO-2	develop sales promotion skills	PSO 5	U
CO-3	make effective advertisements	PSO 5	An
CO-4	summarize the elements of the pricing	PSO 5	U
CO-5	practice the act of marketing	PSO 5	U

Semester II
Marketing Management
Sub. Code: AA1721

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To provide basic knowledge on concepts, principles, tools and techniques of marketing.
2. To enable students aware of the basic requirement of marketing and the art of personal selling.

Unit I: Market and Marketing

Introduction – Evolution of marketing – Meaning and definition of market – Classification of markets. Marketing – Objectives – Importance – Selling Vs Marketing – Kinds of goods – Approaches to marketing – Modern marketing.

Unit II: Marketing Mix, Marketing Environment and Marketing Functions

Marketing Mix: Meaning – Definition – Concept – Problems. Marketing Environment: Micro and Macro Environment – Classification of marketing functions.

Unit III: Product

Meaning – Features – Classification – Product innovation – Product Life Cycle – New product planning process – Product diversification – Product elimination – Product failure – Product policies.

Unit IV:

Pricing

Price – Importance of price – Pricing objectives – Factors affecting pricing decisions – Kinds of pricing – Price differentials - One price Vs Variable price.

Unit V:

Promotion

Sales Promotion: Meaning – Definition – Objectives – Importance – Advantages – Limitations – Kinds of sales promotion: Consumer sales promotion , dealer sales promotion and sales force promotion. Advertising: Objectives – Goals and models - Advantages – Objections against advertising. Salesmanship: Meaning – Definition –Advertising Vs Salesmanship.

Text Book:

Pillai, R.S.N. & Bagavathi. (2015). *Modern Marketing*. (4th edition). New Delhi: S.Chand & Company Pvt. Ltd.

Reference Books:

1. Sherlekar S.A. & Krishnamoorthy R. (2013). *Marketing Management*. (14th edition). Mumbai: Himalaya Publishing House.
2. Ajit Kumar Bansal. & Ajay Sharma. (2012). *Marketing Management*. (2nd edition). New Delhi: Vayu Education of India.
3. Agarwal,R.C.(2008). *Marketing Management*. (7th edition). Agra: Lakshmi Narain Agarwal, Educational Publishers.
4. Ramasamy, V.S. & Namakumari, S. (2003). *Marketing Management*. (3rd edition). New Delhi: Macmillan.
5. Philip Kotler. (2015).*Marketing Management*. (15th edition). New Delhi: Prentice Hall of India Pvt. Ltd.

Semester : II
Name of the Course : Consumer Awareness
Course Code : ANM172

Non Major Elective Course

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	gain knowledge about different types of consumers	PSO 2	R
CO-2	understand the importance of consumer awareness and protection	PSO 2	U
CO-3	understand the procedure to file a complaint and the steps to handle complaints	PSO 2	U
CO-4	identify the functions of Consumer Dispute Redressal Agencies	PSO 2	R
CO-5	analyze consumer exploitation and remedial measures to eliminate such exploitation	PSO 2	An

Semester II
Consumer Awareness
Sub. Code: ANM172

No. of Hours per Week	Credit	Total No. of Hours	Marks
4	3	60	100

Objective:

1. To gain knowledge on consumer awareness and consumer rights.
2. To make students aware of the procedure to file complaints, claim relief and settlement of grievances.

Unit I: Introduction

Introduction – History – Objective – Scope – Definition - Customers Vs Consumers - Different Types of Consumers - Consumer needs - Factors affecting consumer needs - Needs Vs Wants - Reasons for Purchase of Goods and Services.

Unit II: Consumer Awareness and Consumer Protection

Consumer awareness: Introduction – Meaning – Needs – Benefits - Goods and services.
 Consumer protection: Introduction – Meaning – Concept - Consumer protection prior to and post independence period - Need – Reasons - Importance.

Unit III: Consumer Exploitation and Consumer Rights

Consumer exploitation: Introduction – Definition – Causes – Problems - Measures – Exploitation: At market place - In India - Remedial measures - Various forms –Warranty – Pricing.
 Consumer rights: Introduction – Meaning – Definition - Consumer rights in India – Responsibilities – Plicht – Weakness - Duties of consumers.

Unit IV:

Consumer Dispute Redressal Agencies

Introduction - Consumer Disputes Redressal Forum - National Commission - State Commission - District Forum - Consumer Protection Council - Central and State Protection Councils.

Unit V:

Consumer Complaints

Introduction – Definition – Eligibility to file a case - Kinds of complaints - Jurisdiction for filing complaints - Procedure to file a complaint before the district consumer forum, state commission and national commission – Relief available - Machinery for settlement of grievances - Steps to handle complaints – Procedure to Register complaints - Relief provided under the Act.

Text Book:

Dr. Sivanesan, R. (2016). *Consumer Awareness*. (1st edition). Chennai: Margham Publications.

Reference Books:

1. Kapoor, N.D. (2012). *Elements of Mercantile Law*. (37th edition). New Delhi: Sultan Chand & Sons.
2. Dr. Natarajan, L. (2012). *Consumer Behaviour*. (1st edition). Chennai: Margham Publications.
3. Saraj Kumar., & Priyanshu Saxena. (2011). *Legal Aspects of Business*. (1st edition). Chennai: Thakur Publishers.
4. Jayasankar, J. (2013). *Marketing*. (3rd edition). Chennai: Margham Publications.
5. Pillai, R.S.N. & Bagavathi. (2015). *Modern Marketing*. (4th edition). New Delhi: S.Chand & Company Pvt. Lt

Semester : III
Name of the Course : Advanced Accounting
Course Code : AC1731

Major Core III

Semester – III

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the significance of preparing partnership account.	PSO 3	U
CO-2	understand the procedure for preparing capital accounts	PSO 3	U
CO-3	prepare accounts on admission, retirement, death and insolvency of partners and sale of partnership firm	PSO 3	Ap
CO-4	analyse and estimate the impact of insolvency of one or more partners	PSO 3	A
CO-5	evaluate the performance of partnership business	PSO 3	E

Advanced Accounting
Sub. Code: AC1731

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To enable students gain knowledge on concepts and practices of partnership accounting.
2. To train students in preparing the accounts for partnership firms.

Unit I Partnership – Fundamentals

Partnership – Partnership deed – Profit & Loss Appropriation account – Interest on capital – Interest on drawings, Partners salary and commission, Interest on loan. Capital accounts – Fixed and fluctuating capital.

Unit II Admission

Admission of a new partner – Adjustments in the profit and loss sharing ratio – Sacrificing ratio – Revaluation of assets and liabilities – Goodwill – Methods of valuation of goodwill – Adjustments for Goodwill – Application of Accounting Standard (AS) – Adjustment for undistributed profits and losses – Adjustment of capita

Unit III Retirement and Death

Retirement and death of a partner – New profit and loss sharing ratio – Gaining ratio – Treatment for goodwill – Revaluation of assets and liabilities – Undistributed profits and losses – Settlement of partners capital account.

Unit IV Dissolution

Dissolution of partnership firm – Realisation account – Treatment of goodwill – Treatment of unrecorded assets and liabilities – Insolvency of one partner – Application of Garner Vs Murray – Insolvency of all partners.

Unit V Piecemeal Distribution and Sale to a Company

Proportionate capital method – Maximum loss method – Sale to a company – Purchase consideration - Accounting treatment in the books of firm and company. (Simple problems only).

Text Book:

Pillai R.S. N. Bagavathi & Uma S. (2012). *Fundamentals of Advanced Accounting* - Vol. II. (3rd Revised Edition). New Delhi: S. Chand & Sons Pvt. Ltd.

Reference Books:

1. Reddy T.S. & Murthy A. (2011). *Advanced Accounting- Vol. I.* (6th revised edition), Chennai: Margham Publications.
2. Jain, S.P. & Narang, K.L. (2014). *Advanced Accountancy – I.* (20th revised edition). New Delhi: Kalyani Publishers.
3. Wilson M. (2012). *Advanced Accountancy.* (First edition). Chennai: Scitech Publication (India) Pvt.Ltd.
4. Mukherjee A. & Hanif M. (2010). *Modern Accountancy - Vol. I.* New Delhi: Tata Mc Graw Hill Publishing Company Ltd.
5. Sudhakar V. Anbalagan M. and Jeya Lakshmi K. (2009). *Fundamentals of Financial Accounting.* (First edition). New Delhi: S. Chand & Company Ltd.

Note: The ratio of theory and problem in the question paper should be 25: 50.

Semester : III
 Name of the Course : Indian Banking System
 Course Code : AC1732

Major Core IV

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the relationship between banker and customer	PSO 5	Un
CO-2	identify various elements of negotiable instruments	PSO 5	R
CO-3	identify the significance of crossing and endorsement	PSO 5	R
CO-4	evaluate the functions of RBI and commercial banks	PSO 5	E
CO-5	analyse the Innovative Banking Services (IBS)	PSO 5	An
CO-6	understand various components of Non- Banking Financial Institutions(NBFI)	PSO 5	Un
CO-7	analyse contribution of banking sector towards Economic Development	PSO 5	Un

Semester – III
Indian Banking System
Sub. Code: AC1732

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To enable students acquire knowledge on banking practices and technology.
2. To make students aware of the banking products available to customers.

Unit I Introduction

Banker – Customer – Relationship – General and specific - Obligations – Rights of a banker – Types of deposits – Difference between fixed and savings account – Pass book – Legal effect of entries in the pass book – Know Your Customer (KYC) norms.

Unit II Negotiable Instruments

Negotiable Instruments: Definition – Features – Types – Cheque – Bill of exchange – Draft – Proper drawing of a cheque – Material alterations – Effects – Statutory protection in case of materially altered cheque – Immaterial alteration – Alteration authorized by the Act – Crossing – General – Special – Account payee, double Crossing – who can cross a cheque. Endorsement –

Significance – Assignment Vs Endorsement – Kinds – Marking - Significance – Honouring and dishonouring of a cheque – Recovery of money paid by mistake.

Unit III Commercial Banks

Economic development and growth of Indian Banks – Central banking – Nature and functions – Reserve Bank of India – Organisational structure – Functions – Commercial Banks-Functions.

Unit IV Banking Technology

Electronic Banking – Core banking – Distribution channels – Teller machines at the Bank counter – Cash dispenser – ATM - Types- Features – Home banking – Online banking – Online enquiry – Personal Identification Numbers (PIN) – Smart cards – Cheque truncation – Note and coin counting devices – NEFT – RTGS – Features – Merits - Demerits – e-purse.

Unit V Non- Banking Financial Institutions

Non- Banking Companies - Meaning – Classification - Non- Financial Companies – Classification – Functions of Non- Banking Companies – Commercial banks Vs Non- Banking Companies – Services rendered by NBFCs – NBFCs and the RBI - Non- Banking Financial Companies (Reserve Bank) Directions, 1998 – Revised Guidelines – Shadow Making – Shadow Banking in India.

Text Book:

Gordon E. & Natarajan K. (2016). *Banking Theory Law and Practice*. (25th edition). Chennai: Himalaya Publishing House.

Reference Books:

1. Maheswari, S.N. & Maheswari, S.K. (2008). *Banking Theory Law and Practice*. (2nd edition). Chennai: Kalyani Publishers.
2. Gurusamy, S. (2014). *Banking Theory Law and Practice*. (3rd edition). Chennai: Himalaya Publishing House.
3. Sundaram, S.M. (2014). *Banking Theory Law and Practice*. (9th edition). Karaikudi: Sree Meenakshi Publications.
4. Radhaswamy, M & Varudavan, S.V. (1985). *A Text Book of Banking*. (3rd edition). New Delhi: S. Chand & Company Ltd.
5. Santhanam, B. (2014). *Banking Theory Law & Practice*. (5th edition). Chennai: Margham Publications.

Semester : III
Name of the Course : Company Law
Course Code : AC1733

Major Core V

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	describe the characteristics of companies, both private and public	PSO 1	U
CO-2	describe the documents required to register a joint stock company.	PSO 1	U
CO-3	understand the procedure for conducting different kinds of meetings	PSO 1	U
CO-4	understand the legal provisions regarding quorum, proxies and minutes	PSO 2	U
CO-5	gain knowledge on winding up.	PSO 1	An

Semester – III
Company Law
Sub. Code: AC1733

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	4	75	100

Objectives:

1. To enable students understand the basics of Companies Act-2013 and its application.
2. To familiarize students with the provisions relating to formation and management of companies.

Unit I Introduction

Company: Meaning, Definition, Characteristics - Lifting of corporate veil, Circumstances in which the veil can be lifted by the court - Classification of Companies: Incorporation, Liability, Members, Other forms of companies - Difference between public and private companies.

Unit II Formation of a company & management

Promotion: meaning, functions, Legal positions, Duties, Pre-incorporation contracts - Incorporation / Registration procedure - Commencement of business - Consequences of default.

Director: Meaning, Eligibility, Disqualification, Women Director, Independent Director, Working Director, Appointment, Director identification Number (DIN), Position, Powers, Duties and Liabilities ,Managerial Remuneration.

Unit III Documents

Memorandum of Association - Meaning, Definition, Purpose, Contents, Doctrine of Ultra Virus, Types of ultra virus Act. Articles of Association: Meaning, Contents, Statutory Requirement, Alteration, Doctrine of indoor management. Prospectus: Conditions - Invitations, Statutory Provisions, Public offer, Private Placement, Matters to be stated in prospectus, Deemed prospectus, Red-herring Prospectus, Liability for Misstatement.

Unit IV Company Meeting

Meetings- Kinds - Shareholders - Board of Directors - Debenture holders – Creditors. Notice of the meeting- Quorum- Agenda - Resolution: Ordinary- Special- Resolution requiring special notice, Sense of the meeting: Show of hands- Electronic voting, Poll postal, Proxies. Statutory Provisions. Minutes - Legal Provisions.

Unit V Winding up

Meaning – Definition - Methods: National Company Law Tribunal, Types of Winding up: Compulsory & Voluntary winding up: Members, Creditors - Distinction between members and Creditors Voluntary Winding up.

Text book:

Radha, V. (2017). *Company Law*. (1st revised edition). Chennai: Prasanna Publishers & Distributors.

Reference books:

1. Sreenivasan, M.R (2013). *Company Law*. (2nd edition). Chennai: Margham Publications.
2. Shukla, M.C & Gulshan, S.S. (1990). *Principles of Company Law*. (9th edition). New Delhi: S. Chand and Company Ltd.
3. Acharya, B.k. & Govekar, P.B. (1984). *Company Law and Secretarial Practice*. (2nd edition). New Delhi: Himalaya Publishing house.
4. Garg, K.C. Vijay Gupta & Chawla, R.C. (2010). *Company Law and Secretarial Practice*. (1st edition). New Delhi: Kalyani Publishers.
5. Shanthi, J. (2016). *Company Law*. (1st edition). Chennai: Margham Publications.

Semester : III
Name of the Course : Business Statistics
Course Code : AC1734

Major Core VI

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO- 1	explain the primary concepts of measures of central tendency	PSO 1	U
CO- 2	demonstrate the ability to solve problems in Correlation and Regression	PSO 2	R
CO- 3	calculate the Index numbers like Cost of living Index, Fixed base and Chain base Index	PSO 7	U
CO- 4	apply the concepts to solve problems in commerce and business	PSO 6	Ap
CO- 5	differentiate between probability and conditional probability and compute according to the requirement	PSO 1	An
CO- 6	understand the uses of averages and rank correlation coefficient	PSO 7	U
CO- 7	choose the suitable probability distribution corresponding to a given data	PSO 2	E

Semester – III
Business Statistics
Sub. Code: AC1734

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To help students to apply statistical tools and mathematical principles in real life problems, particularly in business
2. To enable students to describe data with descriptive statistics and to perform statistical analysis.

Unit I Measures of Central Tendency

Measures of Central Tendency -Definitions – Functions of averages – Characteristics of a good Average – Types of Averages – Mean – Geometric mean – Harmonic Mean – Median – Mode. Dispersion – meaning – Uses –Characteristics of a good measure of Dispersion – Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation

Unit II Correlation

Correlation – Definitions – Importance of Correlation – Types of Correlation – Methods of studying Correlation – Scatter Diagram – Correlation Graph – Karl Pearson's coefficient of Correlation – Spearman's Rank Correlation

Unit III Regression

Regression – Meaning – Definition – Regression Lines – Differences between Correlation and Regression – Uses of Regression Analysis

Unit IV Index Numbers

Index numbers – Definitions – Characteristics of Index Numbers – Uses of Index Numbers – Kinds of Index numbers – Problems involved in the construction of Index numbers – Methods of construction of index numbers – Tests for an Ideal index numbers- cost of living index – Uses - Problems in the construction of cost of living index – Methods of constructing cost of living index – Fixed base index – Chain base index – Fixed base index to chain base index – Chain base index to fixed base index

Unit V Probability (Simple problems only)

Probability – Meaning – Usefulness – Basic concepts – Approaches of probability – Theorems of probability – Addition theorem – Multiplication theorem – Theoretical distribution – Types - Binomial distribution – Properties of binomial distribution – Measurement of mean and variance for binomial distribution – Poisson distribution – Normal distribution – Properties of normal distribution – Standard normal variate.

Text Book:

Pazhani,K.(2013). *Statistics* (Third Edition), Sivakasi, Annai Nilayam.
Chapters: 7,8,10-12,14

Reference Books:

1. Shenoy,G.V.,Srivastava,U.K.,Sharma,S.C. (1988). *Business Statistics*. (First Edition). New Delhi: Wiley Eastern Limited.
2. Arumugam,A. Thangapandi Isaac,A. (2013). *Statistics*. (First edition). Palayamkottai: New Gamma Publishing House.
3. Wilson,M. (2000). *Business Statistics*. (First Millennium edition). New Delhi: Himalaya Publishing House.
4. Vittal,P.R. (2012). *Mathematical statistics*. (First edition). Chennai: Margam Publications.
5. Pillai, R.S.N. & Bagavathi,V.(1986). *Statistics*. (Second Edition). New Delhi: S.Chand & Company Ltd.

Note: The ratio of theory and problem in the question paper should be 15: 60.

Semester : III
 Name of the Course : Basics of Business and Stock Exchange
 Course Code : AA1731

Allied III

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the scope, objectives and essentials of business	PSO 1	U
CO-2	understand the forms of business enterprises	PSO 1	U
CO-3	describe the concept, forms and policies in pricing.	PSO 1	U
CO-4	analyze the list of securities in stock exchange	PSO 2	An
CO-5	summarize the investors' problems and remedial measures	PSO 2	Ap

Semester – III
Basics of Business and Stock Exchange
Sub. Code: AA1731

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	4	75	100

Objectives:

1. To enable students understand the forms business enterprises.
2. To make students aware of the functions of stock exchanges.

Unit I Introduction

Business: Meaning – Definition – Characteristics – Scope – Objectives of modern business
 – Essentials of a successful business – Business environment – Social responsibilities of business
 – Qualities of a successful businessman – Business creativity and ethics – Need for business ethics
 – Principles of business ethics.

Unit II Forms of Business Enterprises

Sole proprietorship: Meaning – Definition – Features – Merits and demerits. Partnership: Definition – Features – Merits – Limitations – Partnership deed and its contents – Kinds of partners and partnership. Hindu Joint Family: Concepts – Merits and demerits – Distinction between partnership and Joint Hindu family. Joint Stock companies: Definition – Characteristics – Merits and demerits – Distinction between partnership and a company. Cooperative institutions: Features – Differences between company and co-operatives – Types – Merits and demerits.

Unit III Public Enterprises

Meaning – Concept – Forms – Merits and demerits – Problems. Pricing policies – Fundamentals – Theories of pricing. Public utilities – Definition – features – Rights and duties – Problems – Size of business – Factors determining size - Large size units – Economics.

Unit IV Stock Exchange

History and Evolution – Meaning – Definition – Characteristics – Functions – Services – Limitations – Organisation and membership – Kinds of speculators – Speculative transactions – Price fluctuations – Causes – Methods of trading – Listing of securities – Meaning – Objectives of listing – Advantages – Disadvantages – Growth of capital market – Investors problems and protection – Remedial measures.

Unit V Regulation of Stock Exchanges

Securities Regulation Act 1956 – Power of the Government - Critical evaluation – Securities and Exchange Board of India (SEBI) - Salient Features of SEBI Act 1992 – Achievements – Functional performance of SEBI – Capital issues control Act 1994.

Text Book:

Katheresan, S. & Radha. (2016). *Business Organisation*. (2nd edition). Chennai: Prasanna Publishers and Distributors.

Reference Books:

1. Agarwal, R.C. (2006). *Business Organization*. (5th edition). Agra: Agra Lekshmi Narain Agarwal Educational Publishers.
2. Balaji, C.D. & Prasad .G. (2012). *Business Organisation*. (1st edition). Chennai: Margham Publications.
3. Tapash Rajan Saha. (2009). *Business Organisation & Management*. (1st edition). New Delhi: Tata McGraw Hill Education Pvt. Ltd.
4. Thelma.J.Taloo. (2007). *Business Organisation and Management*. (1st edition). New Delhi: Tata McGraw Hill Education Pvt. Ltd.
5. Selvaraj, S.V.M. (2012). *Business Organisation*. (1st edition). Vilathikulam: Bavani Publishers.

Semester – III
Self Learning Course (SLC)
Advertising

Sub. Code: AC17S1

No. of Hours per Week	Credit	Total No. of Hours	Marks
-	2	-	100

Objectives:

1. To give awareness to students on advertising and its effectiveness.
2. To familiarize students with the advertising media and budget.

Unit I Introduction to Advertising

Introduction –Meaning –Definition – Importance of advertising – Advertising media – Meaning – Characteristics of Advertising media – Types - Media planning – Media Scheduling – Press Advertising – News papers – Types of News paper Advertising – Merits and Demerits - Magazines – Merits and demerits .

Unit II Advertising Media

Outdoor Advertising – Features – Merits and Demerits – Indoor Vs Outdoor advertising - Electric Media – Radio , Television , Cable TV , Film , Internet , Audio Visual Cassettes , Screen Slides – Direct Mail Advertising

Unit III Advertising Budget

Advertising Budget – Meaning – Features – Steps in budgetary process – Methods of Budgeting - Advertising Expenditure – Factors affecting advertising expenditure – Importance of Advertising Budget

Unit IV Copy Strategy

Copy strategy- Copy – Preparation of an effective Advertising Copy – Qualities of a good Advertising Copy – Elements of Advertising Copy- Copy Testing – AIDA Model.

Unit Advertising Appeals

Appeal – Meaning – Types of Appeal – Essentials of good advertising Appeal - Buying Motives – Evaluation of Advertising Effectiveness – Methods of Testing Advertising Effectiveness - Pre-testing – Post-testing –Communication Effectiveness.

Text Book:

Pazhani, K. and Jesi Isabella, S. (2012). *Advertising*. (4th edition). Savakasi: Annai Nilayam.

Reference Books:

1. Kazmi, S.H.H. Satish. K. & Batra. (2009). *Advertising and sales promotion*. (3rd edition), Chennai: Excel Books India
2. Chunawalla, S.A & Sethiya, K.C. (1996). *Foundations of Advertising Theory and Practice*. (6th edition). New Delhi: Himalaya Publishing House.
3. Rajeev Batra. John G. Myers. & David A. Aaker. (1999). *Advertising Management*. (5th edition). New Delhi: Prentice Hall of India Pvt. Ltd.
4. Ahuja , B.N. & Chhabra, S.S. (1995). *Advertising*. (2nd edition). Mumbai: Surjeet Publications.
5. Agarwal, R.C. (2006). *Salesmanship and Advertising*. (7th edition). Agra: Lakshmi Narain Agarwal Educational Publishers.

Semester : IV

Major Core VII

Name of the Course : Cost Accounting

Course Code : AC1741

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the importance of costing in companies	PSO 5	Un
CO-2	measure the levels of stock taking system	PSO 5	Ap
CO-3	understand the importance of material control	PSO 5	Un
CO-4	construct cost sheet , tender, quotations	PSO 5	Cr
CO-5	evaluate various methods of remuneration	PSO 2	E
CO-6	understand the procedure of allocation, classification and absorption of overheads	PSO 10	An

Semester – IV
Cost Accounting
Sub. Code: AC1741

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To acquaint students with basic knowledge of cost accounting and its practices in the business sector.
2. To expose students the techniques of cost computation and control.

Unit I Introduction

Cost accounting: Objectives – Functions - Financial accounting vs. Cost accounting – Advantages- Limitations -Essentials of good costing system -Installation -Practical difficulties – Methods -Techniques/types of costing - Classification of costs - Cost unit -Cost centre -Profit centre-Cost control- Cost reduction -Cost audit -Preparation of cost sheet. Tender and Quotation.

Unit II Material and Purchase Control

Material control : Objectives- Essentials- Advantages-Purchase department: Centralized and decentralized -Types of stores-Stock levels: Minimum stock level-Maximum stock level: Reorder level-Danger level- EOQ (Economic Order Quantity)- Average stock-Inventory system : Periodic and perpetual-Bin card-Methods of material &issues (FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price).

Unit III Labour Cost

Time and motion study: Objectives-Advantages -Job evaluation: Methods -Methods of time keeping & time booking, Idle time: Causes -Control -Accounting treatment-Over time: Accounting treatment - Labour turnover : Causes -Methods of reducing labour turnover- Labour turnover rate- Cost of labour turnover rate -Methods of remuneration (Halsey ,Rowan ,Taylor ,Marrick ,Gantt task& Bonus plan).

Unit IV Overheads

Allocation-Classification-Collection-Departmentalisation-Absorption: Under and over absorption– Methods of absorption - Computation of machine hour rate.

Unit V Reconciliation and Process Costing

Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.

Process costing: Meaning- Process costing Vs Job Costing, advantages - Disadvantages- Costing procedure-Losses and gains in process-Normal loss-Abnormal loss –Abnormal gain or effectiveness-Scrap-Defective

Text Book:

Pillai R.S.N. & Bagavathy. (2013). *Cost Accounting*. (7thedition). New Delhi: S. Chand & Company Pvt. Ltd.

Reference Books:

1. Murthy, A. & Gurusamy, S. (2009). *Cost Accounting*. (2nd edition). New Delhi: Tata McGraw- Hill Publishing Company Ltd.
2. Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. (6th edition). New Delhi: Kalyani Publishers.
3. Wilson, M. (2015). *Cost Accounting*. (1st edition). New Delhi: Himalaya Publishing House.
4. Reddy, T.S. & Hari Prasad Reddy, Y. (2014). *Cost Accounting*. (4th edition). Chennai: Margham Publishers.
5. Arora, M.N. (2015). *Cost Accounting Principles and Practice*. (12th edition). Chennai: Vikas Publishing House Pvt. Ltd.

Note: The ratio of theory and problem in the question paper should be 25: 50.

Semester : IV **Major Core VIII**
Name of the Course : Auditing and Corporate Governance
Course Code : AC1742

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the importance of auditing accounts	PSO 3	U
CO-2	describe various aspects of vouching	PSO 5	U
CO-3	evaluate the traits of company auditor	PSO 5	E
CO-4	appraise the nature of internal check and audit	PSO 5	An
CO-5	test the corporate social responsibilities in business world	PSO 1	E
CO-6	manage the issues of Corporate Governance	PSO 9	C

Semester – IV
Auditing and Corporate Governance
Sub. Code: AC1742

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To provide knowledge of auditing principles, procedures and techniques and to give an overview of corporate governance.
2. To equip the students with the importance of governance and ethical principles of business in the competitive environment.

Unit I Concept of Auditing

Origin, Meaning, Features, Objectives, Distinction between accounting and auditing, Investigation, Classification of Audit: Organisation based, Function based, Method based, Document based - Basic Principles of an Audit, Advantages, Shortcomings, Standards of Auditing.

Unit II Preparation for Audit

Introduction, Preliminary Preparation, Audit Programme, Audit Note Book, Working Papers. Internal Check: Objectives, Essentials of good Internal Check System, Features, Advantages and Shortcomings – Internal Audit: Meaning, Features, Advantages, Dis-advantages, Distinction between Internal Audit and Statutory Audit.

Unit III Vouching

Definition, Features, Objectives, Requisites of a valid voucher, Types of Voucher, Vouching of Cash Transaction, Vouching of Trading Transaction.

Unit IV Audit of Companies

Company Auditor, Qualification and Disqualification, Appointment, Removal, Remuneration, Rights, Duties and Liabilities of an Auditor. Audit Report: Need and Importance, Requisition of good audit report, Basic Elements, Kinds of Audit Report.

Unit V Corporate Governance and Corporate Social Responsibility

Corporate Governance: Meaning and definition, Features of good corporate governance, Purpose, Importance, Principles, Benefits, Issues of Corporate Governance, Guardians of Corporate Governance, Code for Corporate Governance, Social Responsibility of Corporate. - Corporate Social Responsibility: Social Responsibility of Business, Arguments for Social Responsibility, Business as Responsible Person, Social Responsibilities of Business towards Different Groups.

Text Book:

Tandon B.N. Sudharsanam. Sundarabahu .S (2014). *Practical Auditing*. (2nd edition). New Delhi: S. Chand & Company Ltd.

Reference Books:

1. Roy, C.K. (2011). *Corporate Governance*. (2nd edition). New Delhi: Vayu Education of India.
2. Saroj Kumar. & Priyanshu Saxena (2011). *Legal Aspects for Business*. (1st edition) Bangalore: Thakur Publishers.
3. Sundar, K. & Paari K. (2014). *Practical Auditing*. (1st edition). Chennai: Vijay Nicole Imprints Private Limited.
4. Sundaram, S.M. (2013). *Auditing*. (6th edition). Karaikudi: Sree Meenakshi Publications.
5. Natarajan, L. (2016). *Practical Auditing*. (1st edition). Chennai: Margham Publication.

Semester : IV
Name of the Course : Business Communication
Course Code : AC1743

Major Core IX

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	develop communication skills and use of electronic media in business communication	PSO 6	U
CO-2	learn the way to overcome communication barriers	PSO 6	U
CO-3	practice modern forms of communication	PSO 8	A
CO-4	formulate job application and curriculum vitae	PSO 8	C
CO-5	attend interview and participate in Group Discussion with confidence	PSO 8	A
CO-6	construct systematic business report	PSO 6	A

Semester – IV
Business Communication
Sub. Code: AC1743

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	4	75	100

Objectives:

1. To develop effective communicative skills among students and make them use electronic media in business communication.
2. To expose students the basics of resume writing and to help them to face the interview.

Unit I Nature of communication

Definition – Nature – Characteristics – Objectives – Scope – Functions – Importance - Principles of effective communication - Process of communication - Barriers to communication – Overcoming barriers to communication - Self Development and communication - Tips for self Development.

Unit II Forms of Communication

Verbal communication: Written, Oral - Non-verbal Communication: Kinesics, paralanguage, proxemics, surroundings, silence – Dimensions of Communication: Downward, Upward, Horizontal, Diagonal – Formal and Informal Communication – Modern forms of Communication: Fax, Internet, E-mail, Video conferencing.

Unit III Business Letter Writing

Introduction - Types of Letters: Personal, Social, Official, Business- Importance/ advantages of business letter - Structure of business letter - Tips for clear writing/ Craft of business letter writing - Letter of Enquiry – Letter of Order – Circular Letter.

Unit IV Job Applications and Interview Skills

Job Application and Curriculum Vitae - Tips for writing an application letter and CV –
References and Testimonials – Group Discussion: Purpose, Tips for Effective Participation in GD
for job selection, Qualities looked for in Group Discussion, Strategies for GDs: Do's and Don'ts
– Personal Interview: Job Interviews – Listening skills and Tips for Effective Listening.

Unit V Reporting

Report: Meaning, purpose of a report, Types, uses, Structure and Style of a Business
Report, Guidelines for writing report - Presentation: Meaning, Elements of Presentation, Tips for
an Effective Presentation, Guidelines for the use of visual Aids.

Text Book:

Jain, V.K. & Omprakash Biyani. (2014). *Business Communication*. (1st edition). New
Delhi: S.Chand & Company Pvt. Ltd.

Reference Books:

1. Pillai, R.S.N. & Bagavathy. (2013). *Modern Commercial Correspondence*. (5th
Revised Edition). New Delhi: S.Chand & Company Pvt. Ltd.
2. Varinder Kumar & Bodh Raj. (2010). *Managerial Communication*. (1st edition).
New Delhi: Kalyani Publishers.
3. Jain, J.N. & Singh, P.P. (2007). *Modern Business Communication Principles and
Techniques*. (1st edition). New Delhi: Regal Publications.
4. Premavathy, N. (2010). *Business communication & Correspondence*. (3rd edition).
Chennai: Sri Vighnesh Graphics.
5. Shirely Taylor & Chandra, V. (2013). *Communication for Business*. (4th edition).
Noida: Dorling Kindersely (India) Pvt.Ltd.

Semester : IV
Name of the Course : Business Mathematics
Course Code : AC1744

Major Core X

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	recall the basic formulae and definitions and acquire knowledge in mathematics	PSO 5	R
CO-2	solve first, second order equations and simultaneous linear equations to determine the values of the unknowns	PSO 2	Ap
CO-3	learn the fundamental concepts about Sets and interpret with Venn diagrams	PSO 1	U
CO-4	explain the properties of matrices and solve problems	PSO 7	Ap
CO-5	understand the concepts of Simple Interest, Compound Interest and Discount and apply in real life situations	PSO 5	Ap
CO-6	formulate an LPP and solve optimization problems using graphical method	PSO 7	Ap

Semester – IV
Business Mathematics
Sub. Code: AC1744

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To give an exposure to students of commerce on various Mathematical techniques and tools in solving problems of business and financial mathematics.
2. To develop the skill of forming mathematical problems and solving them for optimal solutions.

Unit I Theory of Equations

Theory of Equations – Equations-Linear equations-Simultaneous Equations- Quadratic Equations

Unit II Set Theory

Elements of set theory – Sets, Representation of a set - Equal sets - Finite and infinite sets-Sub-sets-Properties of Sub-sets-Universal sets-Venn diagram- Set operations-Properties of set union and intersection

Unit III Matrices and Determinants

Matrices and Determinants - Introduction-Matrices-Types of Matrices Algebra of Matrices - Adjoint of a square matrix-Inverse of a square matrix

Unit IV Interest

Commercial Arithmetic -Simple interest-Compound interest –Discount- True Discount, Bankers Discount and Banker's Gain

Unit V Linear Programming

Linear Programming-Introduction-Linear Inequality-Linear Programming-Graphical method

Text Book:

Ranganath,G.K., Sampangiram & C.S., Rajaram, Y.(2013). Fifth edition. *A Text Book of Business Mathematics*. New Delhi: Himalaya Publishing House.

Chapter 4: 4.1 – 4.4

Chapter 7: 7.1 – 7.10

Chapter 8: 8.1 - 8.4, 8.11, 8.12

Chapter 12: 12.1, 12.2, 12.5, 12.6

Chapter 13: 13.1 – 13.4

Reference Books:

1. Rajagopalan, S.P. & Sattanathan, R. (2010). *Business Mathematics*. (Second Edition). New Delhi: Tata Mcgraw Hill Education Private Limited.
2. Verma. (2007). *Business Mathematics*. (Third Edition). New Delhi: Asian Books.
3. Agarwal ,D.R. (2003). *Business Mathematics*. (First Edition). New Delhi: Vrinda Publications Private Limited.
4. Vittal, P.R. (2012). *Business Mathematics*. (Third Edition). Chennai: Margham Publications.
5. Das, N.G. & Das, J.K. (2011). *Business Mathematics and Statistics*. (First Edition). New Delhi: Mc Graw Hill Education.

Semester : IV
Name of the Course : Principles of Management
Course Code : AA1744

Allied IV

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the features, objectives, principles of business	PSO 1	U
CO-2	understand the functions of Management	PSO 1	U
CO-3	describe the forms of organization	PSO 1	U
CO-4	analyse the concept of centralization and decentralization of authority	PSO 5	U
CO-5	discuss the features, components, importance in staffing, recruitment, selection and training	PSO 9	U
CO-6	apply motivational and leadership theories to develop leadership qualities	PSO 8	Ap

Semester – IV
Principles of Management
Sub. Code: AA1744

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	4	75	100

Objectives:

1. To provide knowledge on the fundamentals of management principles and functions.
2. To make students understand the theories and styles of leadership.

Unit I Business Management

Introduction – Meaning – Definition – Principles – Importance and limitation – Is management an art or a Science – Is management a profession – Universality of management – Pioneers of management thought – History of management thought – Approaches to management – Kinds – Scientific management – Features – Objectives – Elements – Benefits and oppositions – Contributions to management thought.

Unit II Planning and Decision Making

Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations – Policies – Procedures – Strategies – Forecasting – Relationship between planning and forecasting – Decision making – Definition – Characteristics – Process – Types of managerial decision – Decision tree management by objectives – Principles – Merits and demerits.

Unit III Organising

Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories – Organisational structure – Merits and Demerits of different types – Recent developments in Organisation – Formal and informal organization – Delegation of authority – Centralisation and decentralization of authority – Factors determine degree of decentralization – Departmentation – Basis – Types – Merits and demerits.

Unit IV Staffing

Nature, meaning – Definition – Personal management – Manpower planning – Features – Components – Importance – Merits – Limitations – steps in staffing – Recruitments – Internal and External sources – Selection – Stages – Training – Stages and types – Methods – Promotions – Promotion policy – Methods – Merits and demerits – Transfer – Types – Demotions – Retirement – Labour turnover and measures to control labour turn over.

Unit V Directing, Motivation and Leadership

Directing meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions – Characteristics of an order – Motivation characteristics – Theories – Maslow's need theory – Hygiene – Expectancy – X and Y theories – Methods and techniques of motivation – Financial and non-financial motivation – Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles – Theories – Leadership styles in Indian organizations – Supervision – Communication – Control and Co-ordination types and techniques.

Text Book:

Kathiresan, S. Radha.(2015). *Business Management*. (2nd edition). Chennai: Prasanna Publishers and Distributors .

Reference Books:

1. Nataraja K. & Ganeson, K.P. (1993). *Principles of Management*. (1st edition). New Delhi: Globe Offset Printers.
2. Jaya Sankar, J. (2015). *Principles of Management*. (1st edition). Chennai: Margham Publications.
3. Sundar, K. (2015). *Principles of Management*. (1st edition). Chennai: Vijay Nicole Imprints Private Limited.
4. Sundaram, S. M. (2004). *Principles of Management*. (1st edition). Karaikudy: Sree Menakshi Publications.
5. Tripathi, P.C. & Reddy, P.N. (2009). *Principles of Management*. (4th edition). New Delhi: Tata McGraw Hill Publishing Company Limited.

Semester – IV
Self Learning Course (SLC)
Salesmanship
Sub. Code: AC17S2

No. of Hours per Week	Credit	Total No. of Hours	Marks
-	2	-	100

Objectives:

1. To give awareness to the students on salesmanship.
2. To impart knowledge on traits of a good salesmen.

Unit I Salesmanship and personality traits

Meaning of Salesmanship - Importance - Fundamentals of successful selling - the sales personality - important personality traits - physical traits - mental traits - social traits - character traits.

Unit II Knowledge of products

Knowledge of the goods - importance and nature of product knowledge - methods of acquiring product knowledge - personal experience, libraries, trade journals, consulting the seniors, fellow salesmen, advertisements, manufacturer's literature and assistance, sales manual bulletin, meeting and conferences, motion pictures and visuals travelling demonstrators.

Unit III Buying motives

Buying motives - importance motives- fear, profit, vanity, pride, fashion or romance etc.

Unit IV Types of Salesmen

Types of salesmen- travelling salesmen- duties and responsibilities.

Unit V Buying process

Effective sales talk - buying process - mental stages - attention - interest - desire - conviction - action- satisfaction.

Text Book:

Rustom S. Davar., Sohrab R. Davar & Nusli R. Davar. (2010). *Salesmanship and Publicity*. (Sixteenth Edition). New Delhi: Vikas publishing House Pvt. Ltd.

Reference Books:

1. Agarwal, R.C. (2006). *Salesmanship and Advertising*. (7th edition). Agra: Lakshmi Narain Agarwal Educational Publishers.
2. Johnson & Marshall. (2007). *Sales Force Management*. (8th edition). New Delhi: Himalaya Publishers.
3. Sherlekar, S.A. & Krishnamoorthy, R. (2013). *Marketing Management*. (14th edition). Mumbai: Himalaya Publishing House.
4. Philip Kotler. (2015). *Marketing Management*. (15th edition). New Delhi: Prentice Hall of India Pvt. Ltd.
5. Chunawalla, S.A. (2002). *Advertising, Sales and promotion Management*. (1st edition). New Delhi: Himalaya Publishing House.

Course Outcome

Major Core-XI

Semester **V**
Name of the Course **: Corporate Accounting**

Subject code **: AC1751**

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares.	PSO 1	U
CO-2	identify the methods of valuation of Goodwill and shares.	PSO 3	Ap
CO-3	evaluate the performance of business.	PSO 3	E
CO-4	calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U
CO-5	differentiate liquidation from insolvency and the preparation of liquidator's final statement.	PSO 3	U

Semester – V
Corporate Accounting
Sub. Code: AC1751

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To enable students to acquire the basic knowledge on corporate accounting.
2. To train students in the preparation of company accounts.

Unit I Issue of Shares

Issue of shares – Securities premium – Discount on issue of shares – Under subscription – Over subscription – Pro-rata allotment – Calls in arrears – Calls in advance – Forfeiture of shares – Reissue of forfeited shares – Surrender of shares.

Unit II Preference Shares

Issue and redemption – Legal provisions – Sources of redemption – Capital Redemption Reserve – Valuation of Goodwill and Valuation of Shares.

Unit III Final Accounts

Profits prior to Incorporation – Preparation of profit and loss account and balance sheet of corporate entities.

Unit IV Internal and External Reconstruction

Internal Reconstruction – Reduction of share capital – Capital Reduction Account – Preparation of balance sheet. Amalgamation as per Accounting Standards (AS- 14) – Calculation of purchase consideration – External Reconstruction (Theory only).

Unit V Liquidation of Companies

Meaning – Liquidation Vs Insolvency – Order of Payment – Preferential creditors – Calculation of liquidator's remuneration – Contributories – liquidators' statement of account.

Text Book:

1. Pillai, R.S. N. & Bagavathi & Uma, S. (2013). *Fundamentals of Advanced Accounting*. (3rd revised edition). Vol. II. New Delhi: S. Chand & Sons Pvt. Ltd.

Reference Books:

1. Jain, S.P. and Narang, (2009). *Corporate Accounting*. (1st edition). New Delhi: Kalyani Publishers.
2. Paul, S.K.R.(2005). *Corporate Accounting*. (1st edition). Kolkatta: New Central Book Agency.
3. Reddy, T.S & Murthy, A. (2011). *Corporate Accounting*. (6th edition). Chennai: Margham Publications.
4. Palaniappan, R. & Hariharan, N. (2016). *Corporate Accounting-Vol. 1*. (1stedition). Chennai: Vijay Nicole Imprints Private Limited.
5. Joseph, T. (2009). *Corporate Accounting*. (1stedition). New Delhi: Tata McGraw Hill Education Private Limited.

Note: The ratio of theory and problem in the question paper should be 25 : 50.

Course Outcome

Major Core- XII

Semester **V**
Name of the Course **: Commercial Law**
Subject code **: AC1752**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the classifications of contracts	PSO 5	U
CO-2	recognize and address the legal issues on Indemnity and Guarantee	PSO 2	Ap
CO-3	find out the difference between contract and agreements	PSO 2	U
CO-4	compare and contrast Bailment and Pledge	PSO 2	Ap
CO-5	differentiate Sale from Agreement to sell according to Sale of Goods Act.	PSO 5	An

Semester V
Commercial Law
Sub. Code: AC1752

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To create awareness on the Contract Act, Sale of Goods Act and Bailment Act and their utility in the modern business era.
2. To familiarize students with the provisions of various Acts relating to commercial undertakings.

Unit I Formation & Contract

Indian Contract Act-1872: Introduction of Law - Sources - Definition - Obligation - Essentials and classification - Definition of offer - Rules for offer and acceptance, essential of acceptance - Methods of communication - Termination of offer - Consideration - Definitions - Rules - Strangers to consideration - Section 25 - Explanation - Capacity to contract - Definition - Minor under law - Persons affected due to status - Affected due to unsound mind - Free consent - Definition of (a) coercion (b) fraud (c) undue influence (d) misrepresentation (e) mistake - legality of object - Difference between unlawful and illegal agreements - Effect of illegality - Void agreements and void contract - Wagering agreement - Insurance contract - Difference between wagering contracts and contingent contracts.

Unit II Conveying of Rights

Performance of Contract - Which need not be performed - Time and place of performance attempted performance (tender) - Rules of tender - Discharge of contracts - Methods of discharge - Doctrine of frustration - Discharge by law - Discharge by death - Remedies for breach of contract - Consequence of breach - Rules - Kinds - Rectification - Suite for injunction - Quantum merit - Specific performance of contract - Quasi contract - Instance.

Unit III Special Contracts

Special Contract : Indemnity and guarantee - Definition indemnity - Rules for making indemnity - Difference between indemnity and guarantee - Definition of guarantee - Rights and duties of surety - Liability - Rights of subrogation - Discharge of surety - Termination of guarantee contract - Agency - Definition - Kinds - Difference between agent and servant and independent contractor - Creation of agency - Rights and duties of agent - Liability of undisclosed principal - Agent's liability to third party - Authority - Sub and substituted agent - Right and liabilities - Termination of agency - Discharge.

Unit IV Contract by Exchange of Possession

Bailment - Definition - Parties - Creation - Rights and duties of bailor and bailee - Bailees's right of lien - Finder of lost goods as bailee - Pledge - Definition - Parties - Rights and duties - Pledge by non - Owners - Right of redemption -Right of resale.

Unit V Contract for Exchange of Goods

Sale of Goods Act 1930: Sale of goods - Definition of sale - Difference between sale and agreement to sell - Hire purchase - Types - Prices - Transfer of property - Titles - Stipulations - Implied conditions and warranties - Caveat emptor- delivery - Transfer of property - Performance of sale - Rules for taking delivery - Passing of property - Unpaid seller - Rights against goods - The buyer personally - Right of resale - Sale by non - Owners - Auction sale.

Text Book:

Kapoor, N.D. (2012). *Commercial Law*. New Delhi: Sultan Chand & Sons.

Reference Books:

1. Chawla, R.C.(1990). *Commercial Law*. New Delhi: Kalyani Publishers.
2. Batra, V.K. & Kalra, N.K. (1993). *Mercantile Law*. New Delhi: Tata Mc Graw Hill Publishing Co. Ltd.
3. Agarwal, R.C. (2006). *Commercial Law* (3rd edition). Agra: Agra Lekshmi Narain Agarwal Educational Publishers.
4. Arun Humarsen, Jitemara & Humarmitra Bulterworths (1979).*Commercial Law (including Company Law) and Industrial Law*. London:
5. Hardy Ivarmy, E.R. & Paul Latimer, (1998). *Case Book on Commercial Law*.

Course Outcome**Semester : V****Major Core XIII****Name of the Course : Income Tax Law and Practice - I****Subject code : AC1753**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the meaning of Assessment Year, Previous Year and Assessee.	PSO 4	U
CO-2	identify the residential status and incidence of tax for Resident and Nonresident.	PSO 4	AP
CO-3	compute taxable income from salary.	PSO 6	AP
CO-4	compute taxable income from House Property.	PSO 6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	PSO 4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	PSO 4	AP

Semester – V
Income Tax Law and Practice
Sub. Code: AC1753

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To impart knowledge on the basic provisions of income tax
2. To equip the students with application of provisions of tax laws in computation of income under various heads of income.

Unit I

Definitions u/s 2 and 3- exempted incomes u/s 10- residential status of individual, HUF and firm – incidence of taxation and residential status – deemed income – Simple problems on incidence of taxation and residential status.

Unit II

Salaries – allowances – perquisites profits in lieu of salary – salary – gross salary – deductions – computation of income from salary (simple problems).

Unit III

Income from house property – gross annual value – exempted incomes – vacancy, unrealized rent – net annual value, composite rent – joint expenses – computation of house property income (simple problems only).

Unit IV

Income from business or profession – Business – Profession – Vocation- deductions- computation of income from business and profession (simple problems only)

Unit V

Capital gains-short term-long term-transfer –cost of acquisition, cost of improvement-exempted capital gains u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.

Text Book:

Murthy, A. (2017). *Income Tax Law and Practice*. (5th edition). Chennai: Vijay Nicole Imprints Private Limited. (Current assessment year)

Reference Books:

1. Reddy, T.S. and Hari Prasad Reddy, (2018). *Income Tax Law and Practice*. (16th edition), Chennai: Margham Publications. (Current assessment year)
2. Mehrotra, H.C. Agarwal, (2018). *Income Tax Law & Accounts*. (54th edition). Chennai: Sahitya Bhawan Publications. (Current assessment year)
3. Gaur, V.P. & Narang, D.B (2018). *Income Tax Law and Practice*. (45th edition). Chennai. Kalyani Publishers. (Current assessment year)
4. Raajhavelu, K. (2018). *Income Tax Law and Practice*. (17th edition) Vellore: Sri Venkataswara Padamawadhi Publications. (Current assessment year)
5. Saha, R.G. Usha Devi, N. (2018). *Income Tax (Direct taxes)*. Chennai: Himalaya Publishing House. (Current assessment year)

Note: The ratio of theory and problem in the question paper should be 25: 50.

Semester : V **Course Outcome** **Major-Elective I-Option I**
Name of the Course : E-Commerce

Subject code : AC1755

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	differentiate traditional commerce from Electronic Commerce	PSO 5	U
CO-2	utilize the techniques of Electronic Commerce	PSO 5	A
CO-3	describe various E- Securities	PSO 2	U
CO-4	identify the Pro's and Con's of online shopping	PSO 5	U
CO-5	perform various online operations	PSO 5	A

Semester – V
E- Commerce
Sub. Code: AC1755

No. of Hours per week	Credit	Total No. of Hours	Marks
5	5	75	100

Objectives:

1. To enable student to familiarise with the mechanism for conducting business transactions through electronic means.
2. To enable students understand the e- trading and e-security tools available.

Unit I Introduction to E-Commerce

Meaning - Definition - Evolution of E – Commerce - Difference between Traditional commerce and E- commerce – Scope – Features – Benefits – Factors - Advantages and Disadvantages.

Unit II Types of E-commerce

Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) - Business – within Business (Intra company) - Application of E-Commerce - Technologies of E-Commerce

Unit III E-Security Tools

Encryption – Decryption - Data Encryption Standard (DES) – Cryptography - Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key - Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate - E-Security: Threats - Protection: Firewall – Types - Anti –Virus - Intrusion Detection System (IDS)

Unit IV Electronic Payment System

Meaning – Advantages – Requirements – Risks - Online payment - Prepaid and post paid payment systems - Types of E-payments: Bit coin - E-cash- E-cheque - Electronic wallets - Credit cards - Debit cards - Micro payment – ATM - Smartcards – SWIFT - Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS

Unit V Electronic Commerce Catalogs

Online Catalogs - Electronic White pages - Electronic Yellow pages - Third party Directors - Online shoppings: Advantages - Disadvantages Online purchasing: Amazon –Filipcart - Snapdeal – e-bay – Jabong - Online booking: Clear Trip.com, Make my Trip - IRCTC

Text Book:

Rizwan Ahmed, P. (2015). *E-business and E-Commerce*. (1st edition). Chennai: Margham Publishers.

Reference Books:

1. Srinivasa Vallabhan, S.V. (2015). *E-Commerce*. (1st edition). Chennai: Vijay Nichole Imprints Pvt. Ltd.
2. Abirami Devi, K. & Alagammai, M. (2012). *E-Commerce*. (1st edition). Chennai: Margham Publishers.
3. Mamtha Bhusry, (2006). *E-Commerce*. (1st edition). Chennai: Firewall Media.
4. David Whitely, (2009). *E-Commerce: Strategy, Technologies and Applications*. (1st edition). New Delhi: Tata McGraw- Hill Publishing Company Ltd.
5. Munesh Chandra Trivedi, (2011). *E-Commerce*. (2nd edition). New Delhi: Jacob Publishing house.

Course Outcome

Semester : V Major-Elective I-Option II

Name of the Course : Business Environment

Subject code : AC1755

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO 1	understand the nature , importance and components of business environment	PSO 1	U
CO 2	identify the elements strategies and impact of culture and social environment	PSO 5	U
CO 3	analyse the five years plans and its impact on economy	PSO 5	An
CO 4	recognize various types of financial institution and their role on economic development	PSO 3	U
CO 5	understand the function of SEBI	PSO 1	U
CO 6	evaluate the legal & political environment and the effect of MRTP	PSO 1	An

Semester – V
Business Environment
Sub. Code: AC1755

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	5	75	100

Objectives:

1. To impart knowledge on business environment and its components.
2. To familiarize students with the various dimensions, social responsibilities and ethics of business in the competitive environment.

Unit I Introduction to Business Environment

Nature and importance of Business Environment- Components- Environment- Organisation Relationship- Business Strategy and its Relationship to Environment

Unit II Social and Cultural Environment

Introduction-Meaning of Culture and Society- Cultural Environment-Social Environment- Impact of Foreign Culture

Unit III Economic Environment

Meaning and Introduction- Economic Development- 5 year planning in India- Types of Economic Systems- Economic Indicators- Industrial policy

Unit IV Financial Environment

Meaning, Concept and Constituents- Role of Banks in the Economy- Central Bank- Commercial Banks- Agricultural Banks- Co-operative Banks- Exchange Banks- Development Banks- Non-Banking Financial Companies (NBFCs)- Unorganised Sector- Capital Market- Securities and Exchange Board of India (SEBI)

Unit V Legal Environment and Political Environment

Legal Environment- Meaning and Concept- Indian Constitution- Consumer Protection Act- MRTP- Foreign Exchange Management Act

Political Environment- Introduction and meaning- Effect of Political Ideologies- Dangers of Frequently Changing Political Leadership

Text Book:

1. Namita Gopal, (2009). *Business Environment*. (2nd edition).New Delhi: Tata McGraw - Hill Publishing Company Limited.

Reference Books:

1. Dhanabhakiam, M. &Kavitha, M. (2013). *Business Environment*. (1st edition).Chennai: Vijay Nicole Imprints Private Limited.
2. Rosy Joshi & Sangam Kapoor (2005). *Business Environment*. (1st edition).Chennai: Kalyani Publishers H.L. Ahuja.
3. Ahuja (2009). *Economic Environment of Business*. (4th edition) .New Delhi: S. Chand& Company Ltd.
4. Shaikh Saleem (2008). *Business Environment*. (3rd edition). New Delhi: Dorling Kindersley (India).
5. Saroj Upadhyay (2010). *Business Environment*. (2nd edition). New Delhi :Asian Books Pvt .Ltd.

Course Outcome

Semester : V **Major –Elective I-Option III**
Name of the Course : **Introduction to Goods and Services Tax**
Subject code : **AC1755**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the concept of GST, its benefit ,limitations and process of implementations	PSO 4	U
CO-2	identify the transactions covered under GST, the models and structure of GST	PSO 5	Ap
CO-3	clarify the procedure for registration, amendment, and cancellation of registration	PSO 4	E
CO-4	understand the forms of supply, place and time of supply, taxable and non-taxable supply	PSO 4	U
CO-5	determine the value of goods and services	PSO 5	Ap

Semester – V
Introduction to Goods and Services Tax
Sub. Code: AC1755

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	5	75	100

Objectives:

1. To impart knowledge on GST and its implementation.
2. To make students understand the provision of indirect Tax Laws.

Unit I Introduction to GST

Meaning of GST - Scope of GST - objectives - features – limitation of VAT – need for tax reforms- process of introduction of GST – casual taxable person – short comings and advantages at the central level and state level on introduction of GST.

Unit II Principles of GST

GST: Principles – Comprehensive structure of GST model in India: Single, Dual GST – Transactions covered under GST.

Unit III Registration

Registration under GST- Persons required to obtain Registration - Time limitation for Registration - Procedure and process of Registration - Amendment of registration - Cancellation of Registration.

Unit IV Supply

Supply: Meaning and scope - Forms of supply - Taxable supply - Non taxable supply- Composite supply - Supply of services - Place of supply- Time of supply.

Unit V Valuation of Goods and Services

Valuation of Goods and Services: Transaction value - Inclusions and exclusions - Methods of determination of value - GST rate structure.

Text Book:

1. Gupta, S.S. (2017). *GST Law and Practice*. Kolkata: Law Point Publications.

Reference Books:

1. *The Central Goods and Services Tax Act*, (No. 12 of 2017). Authority, Ministry of Law and Justice.
2. Pravendra Rana, C.A., Lavine, C.A. & Goyal, A.(2017). *Commercial's GST*. New Delhi: Commercial Law Publishers Pvt. Ltd.
3. Datey, V.S.(2017). *A Complete Guide to New Model GST Law*.
4. Vishal Saraogi, C.A. (2017). *GST, Law, Practice and Procedure*. Kolkata:Law Point Publications.

Course Outcome

Semester : V

Skill Based Course (SBC)

Name of the Course : Preparation for Competitive Examinations-I

Subject code : ASK175

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand and analyse verbal and non verbal reasoning	PSO 6	U
CO-2	enhance numerical skills	PSO 7	Ap
CO-3	evaluate clerical aptitude skills	PSO 6	U
CO-4	improve communicative skills	PSO 6	Ap
CO-5	calculate percentage, discount simple interest and compound interest	PSO 7	Ap

Semester – V
Skill Based Course (SBC)
Preparation for Competitive Examinations - I
Sub. Code: ASK175

No. of Hours per Week	Credit	Total No. of Hours	Marks
2	2	30	100

Objectives:

1. To prepare students to appear for competitive examinations.
2. To improve the quantitative aptitude skills of students and to enable them to take up competitive examinations confidently.

Unit I

Alphabet – Classification – Series Completion Coding – Decoding

Unit II

Test of Reasoning – Verbal – Nonverbal - Syllogism – Input

Unit III

Number System –Number Series – Simplification - Equation – Inequation –HCF – LCM
– Approximate Value

Unit IV

Ratio and Proportion – Partnership – Allegation or Mixture – Average

Unit V

Percentage – Discount - Profit And Loss – Simple Interest – Compound Interest

Reference Books:

- 1 Sharma and Khanna,(2011). *Bank Clerical Recruitment Examinations*. (1st edition), New Delhi: Vee Kumar Publications Private Limited.
- 2 Aggarwal, R. S. (2013). *A modern approaches to verbal reasoning*. (14th edition). New Delhi:S . Chand and Company Private limited .
3. Prasad, S.H. (2015). *RBI Grade-B Officers' Exam-work book*. (1st edition). New Delhi: Kiran Institute of career Excellence Pvt.Ltd.
4. Vandana Tharpe, S. (2008). *Bank Probationary Officer Recruitment Examinations*. (1st edition). New Delhi: Dorling Kinderley India Pvt. Ltd.
5. Krishna Kumar, S. (2014). *Super Brain*. (2nd edition). Thiruvananthapuram: Addone Communications.

(Note: 100 per cent objective type questions)

Course Outcome**Major Core XIV**

Semester VI
Name of the Course : Management Accounting
Subject code : AC1761

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives and functions of management accounting.	PSO 3	U
CO-2	differentiate management accounting from financial accounting	PSO 3	E
CO-3	evaluate the financial position of a concern through fund flow statement and cash flow statement.	PSO 3	E
CO-4	understand the concepts of budgeting and budgetary control and its role in management decision making	PSO 5	An
CO-5	estimate the future performance of the concern using managerial costing techniques.	PSO 5	C

Semester – VI
Management Accounting
Sub. Code: AC1761

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To impart knowledge to students on financial and cost concepts for the purpose of managerial planning, control and decision making.
2. To expose students with management principles, management accounting and their application.

Unit I Introduction to Management Accounting

Meaning – Objective – Functions – Advantages – Limitations – Management Accounting Vs Financial Accounting – Basic Financial Statement Analysis – comparative Statement, common size statement, trend analysis.

Unit II Ratio Analysis

Meaning – Uses and limitations – Classification of ratios – Profitability, Turnover, liquidity and solvency – Preparation of Balance Sheet.

Unit III Funds Analysis

Preparation of schedule of changes in working capital – Funds from operation – Fund flow statement preparation of cash from operation – Cash flow statement.

Unit IV Marginal Costing and Budgeting

Marginal Costing: Meaning, Basic concepts, Contribution– P/V ratio – Break even Analysis, Margin of Safety – Budgeting and Budgetary control – Meaning – Objectives – Advantages – Classification of budgets – Fixed and flexible, production and sales and cash budget.

Unit V Standard Costing

Meaning of standard cost and standard costing – Advantages and limitations. Variance analysis, Meaning, Types – material variance, labour variance and sales variance.

Text Book:

Murthy, A, Gurusamy, S. (2013) *Management Accounting*. (1st edition). New Delhi: Tata Mc Graw Hill Publishing Company Limited.

Reference Books:

1. Khan, M.Y. & Jain, P.K. (2005). *Management Accounting*. (14th edition). New Delhi: Tata Mc Graw Hill Publishing Company Limited.
2. Pande, I.M. (2007). *Management Accounting*. (3rd Revised Edition). New Delhi: Vikas Publishing House Pvt. Ltd.
3. Jawahar Lal, (2003). *Advanced Management Accounting*. (1st edition). New Delhi: S.Chand &company Pvt. Ltd.
4. Goutam Kumar Jana (2012). *Cost and Management Accounting*. (2nd edition). Kolkata : Books and Allied (p) Ltd.
5. Reddy, T.S & Hari Prasad Reddy, Y . (2014). *Cost and Management Accounting* . (4th edition).Chennai: Margham publications.

Note: The ratio of theory and problem in the question paper should be 25 : 50.

Course Outcome

Major Core XV

Semester : VI
Name of the Course : Industrial Law
Subject code : AC1762

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	E
CO-5	recognize the need of ESI and ESN Course	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

Semester VI
Industrial Law
Sub. Code: AC1762

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To create awareness on industrial regulations and its impact on the Indian Economy.
2. To familiarize students with the provisions of various Acts relating to industries.

Unit I Law Relating to Factories

The Factories Act 1948 - Applications and coverage - Scope and object - Approval - Licensing and registration - The inspecting staff - Health , safety and welfare of employees - Provisions regarding women and young person - Children - Annual leave with wages - Holidays.

The Trade Union Act 1926 - Definitions - Procedure for registration of trade union - Privileges enjoyed by registered trade union - Cancellation of registration.

Unit II Social Security to Employees

Workmen's Compensation Act 1923 - The defense available before this Act - Definition - Defenses after 1923 Act - Accident - Personal injury - Employer's liability - In the course of an out of employment - Notional extension theory - Calculation of disabilities of compensation - Offences and penalties.

The Employees State Insurance Act 1948 - Application and coverage scope and object - Definition - Establishment of corporation - Contribution and its determination - Benefits and its availability - ESI fund - ESN Course - Powers and function - Penalty and offences.

Unit III Industrial Peace and Welfare

The Industrial Disputes Act 1947 - Definition - Authorities - Voluntary reference of dispute by arbitrators - Strikes (Illegal and legal) - Lock-out / lay-off - Retrenchment - Closure and transfer - Offences and penalties.

The Minimum wages Act 1948 - Object of the Act - Application - Definition - Advisory boards - Committees wages - Revision of wages - Payment of wages - Different kinds of wages - Offences and penalties.

Unit IV Benefits to Employees

The Payment of Bonus Act 1965 - Definition - Coverage - Determination of gross profit (banking and non-banking companies) - Available surplus - Allocable surplus- Accounting year and BIS - Determination of bonus - Eligibility and payment of bonus - Instructors and their duties - Offences and penalties.

The Payment of Gratuity Act 1972 - Definition - Application - Nomination - Determination of gratuity - Distribution of gratuity - Offences and penalties.

Unit V Conditions of Employment

The Industrial Employment (standing orders) Act 1946 - Object of the Act definition - Draft standing orders - Certification of standing orders - Procedure and powers of authorities - Display of order - Submission of order - Offences and penalties.

Text Book:

Kapoor, N.D. (2012). *Commercial Law*. New Delhi: Sultan Chand & Sons.

Reference Books:

1. Chawla, R.C.(1990). *Commercial Law* . New Delhi: Kalyani Publishers.
2. Arun Humarsen, Jitemara& Humarmitra Bulterworths (1979).*Commercial Law* (including Company Law) and Industrial Law, London.
3. Hardy Ivarmy E.R. & Paul Latimer (1998). *Case Book on Commercial Law*.
4. Batra, V.K. & Kalra, N.K. (1993). *Mercantile Law*. New Delhi: Tata Mc Graw Hill Publishing Co. Ltd.
5. Kapoor, N.D (2010). *Elements of Industrial Law*. (3rd edition). New Delhi: S.Chand & Sons.

Course Outcome

Major Core XVI

Semester **VI**
Name of the Course **: Income Tax Law and Practice - II**
Subject code **: AC1763**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
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CO-1	understand income from other sources and kinds of securities.	PSO 4	U
CO-2	compute set-off and carry forward of losses, clubbing and aggregation of income.	PSO 4	AP
CO-3	identify the deductions from Gross Total Income	PSO 4	U
CO-4	understand returns, filing of return of income, due date, kinds of assessment, assessment procedure	PSO 4	U
CO-5	identify assessment of individuals, rate of tax	PSO 4	U
CO-6	compute income and tax liability of individuals	PSO 6	AP

Semester VI
Income Tax Law and Practice – II
Sub. Code : AC1464

No. of Hours/ Week	No. of Credits	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To impart knowledge on the basic provisions of income tax
2. To equip with the knowledge on computing income and tax liability of an individual

Unit I

Income from Other Sources – meaning – taxable income under other sources – kinds of securities – TDS – calculation of income from other sources – inter head and intra head adjustment(Simple problems)

Unit II

Set –off and carry forward of losses, clubbing and aggregation of income (simple problems)

Unit III

Deductions from Gross Total Income – 80 C, 80 CCC, 80CCD, 80 CCF, 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 U (simple problems)

Unit IV

Returns- filing of return of income –due date – assessment – kinds of assessment – assessment procedure (Theory only)

Unit V

Assessment of individuals – rate of tax –computation of income and tax liability of individuals

Note: Theory 25 marks and problem 50 marks. Questions are taken from relevant assessment year.

Text Book:

Murthy, A. (2017). *Income Tax Law and Practice*. (5th edition). Chennai: Vijay Nicole Imprints Private Limited. (Current assessment year)

Reference Books:

1. Reddy, T.S. and Hari Prasad Reddy, (2018). *Income Tax Law and Practice*. (16th edition), Chennai: Margham Publications. (Current assessment year)
2. Mehrotra, H.C. Agarwal, (2018). *Income Tax Law & Accounts*. (54th edition). Chennai: Sahitya Bhawan Publications. (Current assessment year)
3. Gaur, V.P. & Narang, D.B (2018). *Income Tax Law and Practice*. (45th edition). Chennai. Kalyani Publishers. (Current assessment year)
4. Raajhavelu, K. (2018). *Income Tax Law and Practice*. (17th edition) Vellore: Sri Venkataswara Padamawadhi Publications. (Current assessment year)
5. Saha, R.G. Usha Devi, N. (2018). *Income Tax (Direct taxes)*. Chennai: Himalaya Publishing House. (Current assessment year)

Note: The ratio of theory and problem in the question paper should be 25: 50.

Course Outcome

Major Core XVII

Semester VI
Name of the Course : Human Resource Management
Subject code : AC1764

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives, scope, functions and environment of Human Resource Management.	PSO 2	U
CO-2	understand the methods of data collection, techniques of job design and sources of recruitment.	PSO 2	U
CO-3	analyze the selection process and induction programme.	PSO 1	An
CO-4	evaluate the need as well as areas of training.	PSO 2	E
CO-5	understand the purpose, process and problems in performance appraisal.	PSO 2	U

Semester – VI
Human Resource Management
Sub. Code: AC1764

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	5	75	100

Objectives:

1. To educate students with different concepts, techniques and principles of human resource management of an organization.
2. To help students understand the importance of human resource management to meet the challenges.

Unit I Introduction

Meaning and definition of Human Resource Management – objectives – Scope – Functions
- Evolution and Development of HRM - Environment of HRM – Human Resource Planning: Definition – Objectives - Need Human Resource Planning Process - Barriers to HRP – Effectiveness of HRP.

Unit II Job Analysis, Design and Recruitment

Job Analysis: Concept – Uses – Process -Methods of data collection- Job Design: Concept
- Factors affecting Job Design - Techniques of Job Design – Enrichment of job – Recruitment: Sources of recruitment - Recruitment Process - Recruitment Practices in India -Methods of Recruitment.

Unit III Selection Placement and Induction

Selection: Meaning and definition – Need - Selection Process/Method – Placement –
Induction: Concept – Objectives – Benefits - Contents of Induction Programme – Phases of induction Programme.

Unit IV Career Planning and Development

Career planning and Development: Concept – Need - Career Stages - Career Planning Process - Career Development – Employee Training: Concept – Need - Areas of training – Importance - Steps in Training Programme.

Unit V Performance Appraisal

Concept – Meaning – Purpose – Approaches – Process - Methods: Traditional and Modern Methods - Problems in Performance Appraisal.

Text Book:

Khanka, S.S. (2012). *Human Resource Management*. (1st edition). New Delhi: S. Chand & Pvt. Co Ltd.

Reference Books:

1. Premavathy, N. (2011). *Human Resource Management and Development*. (1st edition). Chennai: Sri Vignesh Graphics.
2. Aswathappa, K. (2005) .*Human Resource Management*. (7th edition). New Delhi: Tata McGraw- Hill Publishing Company Ltd.
3. Prasad, L.M (2005) .*Human Resource Management*. (2nd edition). New Delhi. Sultan Chand & Sons.
4. Gupta, C.B (2015). *Human Resource Management*. (16th revised edition).New Delhi:Sultan Chand & Sons.
5. Sundar. K & Srinivasan. J (2013). *Human Resource Management*.(1st edition). Chennai: Vijay Nicole Imprints Private Limited.

Course Outcome

Major -Elective II –Option I

Semester VI
Name of the Course : **Organizational Behaviour**
Subject code : **AC1765**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	analyze the elements of organizational & industrial behaviour	PSO 2	An
CO-2	understand the concept and different theories of personality & group dynamics	PSO 6	U
CO-3	analyse the determinants and effects of job satisfaction	PSO 5	An
CO-4	analyse the source and effects of frustration & conflicts	PSO 2	An
CO-5	understand the causes and consequences of stress management	PSO 2	U

Semester – VI
Organisational Behaviour
Sub. Code: AC1765

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	5	75	100

Objectives:

1. To educate students on the needs and ways of understanding the human beings at the work place.
2. To equip students with the group dynamics and conflict management.

Unit I Introduction to Organisational Behaviour

Definition – Key elements of Organisational Behaviour – Nature and Scope of Organisational Behaviour - Need – Challenges faced by Management – Process – Models – Foundations of Individual behavior – Individual and individual differences – Human behavior and its causation

Unit II Personality and Perception

Concept of personality – Determinants – Types – Theories of personality – Influence of Personality- Measuring personality. Perception – Meaning – Perceptual process – Factors affecting perception –Improvement in perception – Perception and its application in Organisational Behaviour.

Unit III Attitudes, Values, Job Satisfaction and Learning

Attitudes – Concept – Formation – Types – Measurement and change of attitude. Values – Concept – Types – Formation – Values and behavior. Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction. Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behavior.

Unit IV Group Dynamics and Organisational Conflicts

Definition and characteristics of group – Theories of group formation – Types of groups – Stages of group formation – Group behavior – Group decision making – Quality circle. Organisational conflicts – Definition – Sources – Types – Aspects – Conflict process – Conflict Management.

Unit V Job Frustration and Stress Management

Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration. Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task performance –manage or cope with stress.

Text Book:

Khanka, S.S. (2005). *Organisational Behaviour*. (3rd edition). New Delhi: S. Chand & Company Ltd.

Reference Books:

1. Stephen, P. , Robbins, Jimothy, A. & Judge. (2007). *Organisational Behaviour*. (12th edition). New Delhi: Prentice Hall of India.
2. Aswathappa, K. (2008). *Organisational Behaviour*. (11th edition). New Delhi:Himalaya Publishing House.
3. Prasad,L.M. (2011). *Organisational Behaviour*. (5th edition). New Delhi:Sultan Chand &sons.
4. Sundar, K. & Srinivasan.(2015). *Elements of Organisational Behaviour*. (1st edition).New Delhi: Vijay Nicole imprints Pvt. Ltd.
5. Balaji, C.D. (2016). *Organisational Behaviour*. (1st edition).Chennai:Margham Publications.

Course Outcome

Major -Elective II –Option II

Semester VI
Name of the Course : **Fundamentals of Investments**
Subject code : **AC1765**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	describe the nature of an investment programme	PSO 4	U
CO-2	analyse various approaches to equity analysis	PSO 4	Ap
CO-3	identify fixed income securities	PSO 4	U
CO-4	discuss the significance of portfolio analysis and financial derivatives	PSO 4	U
CO-5	describe the measures taken by SEBI to protect investors	PSO 4	Ap

Semester – VI
Fundamentals of Investments
Sub. Code: AC1765

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	5	75	100

Objectives:

1. To familiarize the students with different investment alternatives.
2. To enable students understand the basic concepts and theories of investment management.

Unit I Investment Environment

The investment decision process - Types of Investments - Commodities, Real Estate and Financial Assets - Indian securities market participants and trading of securities - Security Market Indices - Sources of Financial Information - Concept of return and risk - Impact of Taxes and Inflation on return.

Unit III Approaches to Equity Analysis

Introductions to Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - Dividend capitalization models and price - Earnings multiple approach to equity valuation.

Unit IV Portfolio analysis and Financial Derivatives

Portfolio and Diversification Portfolio Risk and Return- Mutual Funds- Introduction to Financial Derivatives-Financial Derivatives Markets in India.

Unit V Investor Protection

Role of SEBI and stock exchanges in investor protection- Investor grievances and their redressal system- Insider trading- Investors' awareness and activism.

Text Book:

Natarajan,L. (2009). *Investment Management*. (2nd edition).Chennai:Margham Publications.

Reference Books:

1. Prasana Chandra,(2012). *Investment Analysis and Portfolio Management*. (8th edition). New Delhi: Tata Mc Graw Hill Education.
2. Vohra, N.D.& Bagri, B.R. (2017). *Futures and Options*. (2nd edition).New Delhi: Tata Mc Graw Hill Education.
3. Preeti Singh, (2004). *Investment Management - Security Analysis and Portfolio Management*. (12th edition). New Delhi: Himalaya Publishing House.
4. Avadhani.V.A (1997). *Investment Management*. (2nd edition). New Delhi: Himalaya Publishing House.
5. Sulochana,M. (2015). *Investment Management*. (2nd edition). Hyderabad: Kalyani publishers.

Course Outcome

Major-Elective II-Option III

Semester VI
Name of the Course : Entrepreneurship
Subject code : AC1765

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand various dimensions of entrepreneurship	PSO 1	U
CO-2	express the contemporary role models in Indian business	PSO 5	U
CO-3	learn the procedure for preparing project reports	PSO 5	U
CO-4	identify the key elements of good business plan	PSO 1	U
CO-5	identify the sources of mobilizing resources to start the business	PSO 1	U

Semester – VI
Entrepreneurship
Sub. Code: AC1765

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	5	75	100

Objectives:

1. To orient students towards entrepreneurship, creative thinking and behaviour.
2. To equip students with the practical insights of entrepreneurship to become a successful entrepreneur.

Unit I Entrepreneur and Entrepreneurship

Evolution of the concept of Entrepreneur- Characteristics of an Entrepreneur- Distinction between an Entrepreneur and a manager- Types of Entrepreneur- Intrapreneur- Concept of Entrepreneurship- Growth of Entrepreneurship in India- Role of Entrepreneurship in Economic Development.

Unit II Factors Affecting Entrepreneurship and Theories of Entrepreneurship

Economic Factors – Non Economic Factors- Government Actions - Theories of Entrepreneurship- Economic Theories – Socological Theories – Psychological Theories.

Unit III Entrepreneurial Motivation and Entrepreneurship Development Programmes (EDPs)

Motivation – Motivation theories – Motivation factors- Achievement Motivation – Need for (EDPs)- objectives of (EDPs)- Course contents and curriculum of (EDPs) – Phase of (EDPs)- Evaluation of (EDPs).

Unit IV Financing of Enterprise

Need for Financial planning- Sources of Finance – Capital Structure – Term Loans – Sources of Short term Finance- Capitalisation – Venture Capital – Export Finance.

Unit V Women Entrepreneurship and Rural Entrepreneurship

Concept of women Entrepreneurs-Functions of women Entrepreneurs- Growth of women Entrepreneurs- problems of women Entrepreneurs- development of women Entrepreneurship- Recent trends – Meaning of Entrepreneurship- Need for Rural Entrepreneurship- Rural Industrialisation in Retrospect- Problems of Rural Entrepreneurship- NGOs and Rural Entrepreneurship.

Text Book:

Khanka, S.S. (2014). *Entrepreneurial Development*. (1st edition). New Delhi: S. Chand & Company Pvt. Ltd.

Reference Books:

1. Gordon, E., Natarajan, K. (2013). *Entrepreneurship Development*. (1st edition). Mumbai: Himalaya Publishing House.
2. Holt, David H. (1992). *Entrepreneurship: New Venture Creation*. (9th edition). New Delhi: Prentice - Hall of India.
3. Sivasankari, S. (2016). *Entrepreneurial Development*. (1st edition). Chennai: Charulatha Publications.
4. Vasant Desai, (2006). *Dynamics of Entrepreneurial Development and management*. (Millennium edition). New Delhi: Himalaya Publishing House.
5. Badi, R.V & Badi, N.V. (2006). *Entrepreneurship*. (1st edition), New Delhi: Vrinda Publications Pvt. Ltd.

Course Outcome

Skill Based Course (SBC)

Semester VI
Name of the Course : Preparation for Competitive Examinations-II
Subject code : ASK176

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	improve General Knowledge	PSO 2	R
CO-2	acquire computer skills	PSO 5	Ap
CO-3	improve writing skills	PSO 6	U

Semester – VI
Skill Based Course (SBC)
Preparation for Competitive Examinations-II
Sub. Code: ASK176

No. of Hours per Week	Credits	Total No. of Hours	Marks
2	2	30	100

Objectives:

1. To prepare students to appear for competitive examinations.
2. To improve the general knowledge of students to enable them to take up competitive examinations confidently.

Unit - I

Close Test –Jumbled Sentence –Rearrange – Comprehension – Fill in the Blanks

Unit - II

Interpretation –Tables – Charts – Diagram – Graphs

Unit - III

Aptitude – Synonyms – Antonyms – Sequence of Sentences and Words

Unit - IV

Current Events – Calendar of Events – General - Political – Economy – Sports

Unit - V

Computer Knowledge – Input – Output Devices

Reference books:

1. Sharma & Khanna. (2011). *Bank Clerical Recruitment Examinations*. New Delhi: Vie Kumar Publications Private Limited ,
2. Aggarwal, R . S. (2013). *A modern approaches to verbal reasoning*.(14th edition), New Delhi :S . Chand and Company Private limited .
3. Prasad .,S.H. (2015). *RBI Grade – B Officers, Exam-Work Book*. (1st edition).New Delhi:Kiran Institute of Career Excellence Pvt.Ltd.
4. Vandana Tharpe,S. (2008). *Bank Probationary Officer Recruitment Examinations*. (1st edition) .New Delhi:Dorling Kinderley India Pvt. Ltd.
5. Krishna Kumar,S. (2014). *Super Brain*. (2nd edition). Thiruvanathapuram: Addone Communications.

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	Topics with a direct bearing on Employability
	Topics with a direct bearing on Entrepreneurship