

**Holy Cross College (Autonomous), Nagercoil-629004**

**Kanyakumari District, Tamil Nadu.**

**Nationally Re-Accredited with A<sup>+</sup> by NAAC IV cycle – (CGPA 3.35)**

**Affiliated to**

**Manonmaniam Sundaranar University, Tirunelveli**



**DEPARTMENT OF COMMERCE**

**SYLLABUS FOR UNDERGRADUATE PROGRAMME**

**Issued from the Deans Office**

**(With effect from the Academic year 2020– 2021)**

## DEPARTMENT OF COMMERCE



### Vision

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

### Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

### Programme Educational Objectives (PEOs)

PEOs	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PEO-1	apply appropriate theory and scientific knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise
PEO-2	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards
PEO-3	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market.

### Programme Outcomes (POs)

POs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PO-1	understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of the business leads to social and economic development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for startup and project promotion.

## Programme Specific Outcomes (PSOs)

PSOs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PSO-1	develop competency in students to make them employable in the global market and to equip themselves a successful entrepreneurs
PSO-2	Apply different concepts in business to start and manage business and realizes the social Responsibilities
PSO-3	practice different techniques of communication and apply it in business and profession
PSO-4	enhance practical knowledge to practice business ethics in order to meet the national requirements
PSO-5	develop necessary professional knowledge and skills in academic, business and research.

### Eligibility Norms for Admission

Those who seek admission to B.Com must have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Tamil Nadu with Commerce as one of the subjects or any other examination recognized and approved by the syndicate of 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% is required. There is no minimum pass mark for Continuous Internal Assessment.

## Components of B.Com Programme

### Part III (Major and Allied)

Course	Components	No. of Courses x Maximum Mark	Total
<b>Major</b>	Core– Theory Courses	18 x 100	1800
	Elective-Theory Courses	3 x 100	300
	Project	1 x100	100
	<b>Total Marks</b>		<b>2200</b>
<b>Allied(I &amp;II)</b>	Theory Courses	2 x100	200
	<b>Total Marks</b>		<b>2200</b>
<b>Part III</b>	<b>Total Marks</b>		<b>2400</b>

## Course Structure

### Distribution of Hours and Credits

Course	Sem. I	Sem. II	Sem. III	Sem. IV	Sem. V	Sem. VI	Total	
							Hours	Credits
<b>Part I</b>								
Language	6 (4)	6 (4)	-	-	-	-	12	8
<b>Part II</b>								
English	6 (4)	6 (4)	-	-	-	-	12	8
<b>Part III</b>								
Major Core	6 (5)	6 (5)	6(5)+6(4) +6(4)+ 5(4)	6(5)+ 6(5)+ 6(5) +5(4)	6(5)+ 6(4)+ 6(4) 5(4)	6(5)+ 6(4)+ 6(4)+ 5(4)	104	80
Major Elective	-	-	5 (4)	5 (4)	-	5 (4)	15	12
Major Project	-	-	-	-	5(4)	-	5	4
Allied	6 (4)	6 (4)	-	-	-	-	12	8
<b>Part IV</b>								
Add on Course (Professional English)	2 (2)	2 (2)	2 (2)	2 (2)	-	-	8	8
NME(Non- Major Elective)	2(2)	2(2)	-	-	-	-	4	4
SEC(Skill Enhancement Course)	2 (2)	2 (2)	-	-	-	2 (2)	6	6
AEC(Ability Enhancement Course)	-	-	-	-	2(2)	-	2	2
<b>Total</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (25)</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>180</b>	<b>140</b>

### Non-Academic Courses

<b>Part V</b>								
*FC-I (Value for Life)	-	(1)	-	-	-	-	-	1
*FC-II (Personality Development)	-	-	-	(1)	-	-	-	1
*FC- III (Human Rights Education)	-	-	-	-	(1)	-	-	1
*FC-IV (Gender Equity Studies)	-	-	-	-	-	(1)	-	1
*SLP- Community Engagement Course	-	-	(2)	-	-	-	-	2
*SLP- Extension Activity (RUN)	-	-	-	(2)	-	-	-	2
*STP – Clubs & Committees /NSS	-	-	-	(2)	-	-	-	2

- **Non-academic courses are mandatory and conducted outside the regular working hours.**
- **Skill Development Programme (Mandatory Certificate Courses – 60 hours) will be offered in the first year for all the students.**

### Courses Offered

Semester	Course	Course Code	Title of the Course	Hours / Week	Credits
I	Part I	TL2012	Language: Tamil	6	4
		FL2012	French		
	Part II	GE2111	General English	6	4
	Part III	AC2011	Major Core I: Financial Accounting -I	6	5
		AA2011	Allied I: Business Economics	6	4
	Part IV	ACM201	Add on Course: Professional English	2	2
		ANM201	Non Major Elective (NME):Basic Accounting	2	2
		SEC201/ SEC202	Skill Enhancement Course(SEC):Meditation and Exercise / Computer Literacy	2	2
	Part V	FCV201	Foundation Course I: Values for Life	-	-
		STP201	Student Training Programme (STP): Clubs & Committees/NSS	-	-
II	Part I	TL2022	Language: Tamil	6	4
		FL2022	French		
	Part II	GE2121	General English	6	4
	Part III	AC2021	Major Core II: Financial Accounting - II	6	5
		AA2021	Allied II: Principles of Marketing	6	4
	Part IV	ACM202	Add on Course: Professional English II	2	2
		ANM202	Non Major Elective (NME): Fundamentals of Banking	2	2
		SEC201/ SEC202	Skill Enhancement Course(SEC): Meditation and Exercise/Computer Literacy	2	2
	Part V	FCV201	Foundation Course I:Values for Life	-	1
		SLP201	Service Learning Programme (SLP) Community Engagement Course	-	-
STP201		Student Training Programme (STP):Clubs & Committees/NSS	-	-	
Part III	AC2031	Major Core III: Advanced Accounting	6	5	
	AC2032	Major Core IV: Banking Theory Law & Practice	6	4	
	AC2033	Major Core V: Company Law and Secretarial Practice	5	4	
	AC2034	Major Core VI: Business Statistics	6	4	
	AC2035	Elective I: a) Principles of Management b) Retail Management c) Logistics and Supply Chain Management	5	4	
	AC2036				
	AC2037				
Part IV	ACM203	Add on Course: Professional English III	2	2	
	FCV202	Foundation Course II: Personality Development	-	-	

<b>III</b>	<b>Part V</b>	SLP201	Service Learning Programme (SLP): Community Engagement Course	-	2
		SLP202	Service Learning Programme (SLP) Extension Activity (RUN)	-	-
		STP201	Student Training Programme (STP): Clubs & Committees/NSS		
<b>IV</b>	<b>Part III</b>	AC2041	Major Core VII: Costing	6	5
		AC2042	Major Core VIII: Auditing	6	5
		AC2043	Major Core IX: Business Communication	5	4
		AC2044	Major Core X: Business Mathematics	6	5
		AC2045 AC2046 AC2047	Elective II: a) E-Commerce b) Business Ethics c) Soft Skill Development	5	4
	<b>Part IV</b>	ACM204	Add on Course: Professional English IV	2	2
	<b>Part V</b>	FCV202	Foundation Course II: Personality Development	-	1
		SLP202	Service Learning Programme (SLP) Extension Activity (RUN)	-	2
		STP201	Student Training Programme (STP): Clubs & Committees/NSS	-	2
<b>V</b>	<b>Part III</b>	AC2051	Major Core XI: Corporate Accounting	6	5
		AC2052	Major Core XII: Business Law	6	4
		AC2053	Major Core XIII: Income Tax Law & Practice – I	6	4
		AC2054	Major Core XIV: Research Methodology	5	4
		AC20PR	Elective III – Project	5	4
	<b>Part IV</b>	AEC201	Ability Enhancement Course (AEC): Environmental Studies	2	2
<b>Part V</b>	FCV203	Foundation Course III: Human Rights Education	-	1	
<b>VI</b>	<b>Part III</b>	AC2061	Major Core XV: Management Accounting	6	5
		AC2062	Major Core XVI: Industrial Law	6	4
		AC2063	Major Core XVII: Income Tax Law and Practice – II	6	4
		AC2064	Major Core XVIII: Human Resource Management and Development	5	4
	<b>Part III</b>	AC2065 AC2066 AC2067	Elective IV: a) Organisational Behaviour b) Strategic Management c) Enterprise Information System	5	4
	<b>Part IV</b>	ASK206	Skill Enhancement Course (SEC): Preparation for Competitive Examinations	2	2
	<b>Part V</b>	FCV204	Foundation Course IV: Gender Equity Studies	-	1
			<b>TOTAL</b>	<b>180</b>	<b>140 + 10</b>

### Compulsory Add on Courses offered by the Department

1. Microsoft Office Certification course before completing the first year.
2. Lower English Typewriting Examinations conducted by the Department of Technical Education, Government of Tamil Nadu before completing the second year.
3. Tally Academy Certification in TALLY ERP.9 before completing the third year.

#### Self-Learning–Extra Credit Courses

Semester	Course Code	Title of the Course	Hours / Week	Credits
III/V	AC20S1	Introduction to Goods and Service Tax	-	2
IV/VI	AC20S2	Rural Marketing	-	2
III-VI		Online Course	-	2

#### Question Pattern

Internal Test	Marks
5x8 (Open Choice)	40
<b>Total</b>	<b>40</b>

**Note: 40 marks allotted for Internal Test is converted to 30.**

External Exam	Marks
Part A - 5 x 2	10
Part B- 5 x 4	20
PartC-5x8	40
<b>Total</b>	<b>70</b>

#### Value Added Courses

Semester No.	Course Code	Title of the Course	Total Hours
III/IV	VAA201	Effective Communication Training	30
V / VI	VAA202	E-Filing of Tax Returns	30

### 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	60/75	60/75	60/75	60/75
Continuous Internal Assessment(2)	5	5	5	5	5	5
Quiz(2)	1	1	1	1	1	1
Class Test(3)	3	3	3	3	3	3
Class Assignment/ Group Discussion/Problem Solving	6	6	6	6	6	6
<b>Total Hours</b>	<b>90</b>	<b>90</b>	<b>75/90</b>	<b>75/90</b>	<b>75/90</b>	<b>75/90</b>



**Distribution of Total Hours – Elective / Allied**

Components	Elective				Allied
	Sem. III	Sem. IV	Sem. V	Sem.VI	Sem. I / II
Lecture hours	60	60	60	75	75
Continuous Internal Assessment(2)	5	5	5	5	5
Quiz(2)	1	1	1	1	1
Class Test(3)	3	3	3	3	3
Class Assignment/Group Discussion/ Problem Solving	6	6	6	6	6
<b>Total Hours</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>90</b>	<b>90</b>

**Examination Pattern**

**i. Part III**

**Ratio of Internal and External (Major/Elective/Allied): 30:70**

**Continuous Internal Assessment (CIA)  
Internal Components and Distribution of Marks**

Internal Components	Marks
Internal Test(2)	15
Quiz(2)	4
Class Test(3)	6
Assignment	5
<b>Total</b>	<b>30</b>

**Question Pattern**

Internal Test	Marks
Part A - 4x1 (No Choice)	4
Part B - 3x4 (Internal Choice)	12
Part C - 3x8 (Internal Choice)	24
<b>Total</b>	<b>40</b>

**Note: 40 marks allotted for Internal Test is converted to 15.**

External Exam	Marks
Part A - 10 x 1 (No Choice)	10
Part B- 5 x 4 (Internal Choice)	20
PartC-5x8 (Internal Choice)	40
<b>Total</b>	<b>70</b>

**ii) Part – IV**

**Ratio of Internal and External = 50:50**

**a) Add on Course**

**Internal Components and Distribution of Marks**

<b>Internal Component</b>	<b>Marks</b>
Listening	25
Group Discussion (to assess speaking and reading)	25
<b>Total</b>	<b>50</b>

**b) Non – Major Elective (NME)**

**Continuous Internal Assessment (CIA)  
Internal Components and Distribution of Marks**

<b>Internal Component</b>	<b>Marks</b>
Internal Test (2)	20
Quiz (2)	15
Class assignment/ Home assignment/ Project report	15
<b>Total</b>	<b>50</b>

**Question Pattern**

<b>Internal Test</b>	<b>Marks</b>
Part A 4 x 1 (No Choice)	4
Part B 3 x 4 (Internal Choice)	12
Part C 3 x 8 (Internal Choice)	24
<b>Total</b>	<b>40</b>

**Note: 40 marks allotted for Internal Test is converted to 20.**

<b>External Exam</b>	<b>Marks</b>
Part A 5 x 1 (No Choice)	5
Part B 5 x 3 (Internal Choice)	15
Part C 5 x 6 (Internal Choice)	30
<b>Total</b>	<b>50</b>

**c) Skill Enhancement Course (SEC) - Computer Literacy**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Objective type questions (30x1)	30
Exercise (Book) compulsory (2x10)	20
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Exercise 1	20
Exercise 2	10
Procedures for both Exercises	20
<b>Total</b>	<b>50</b>

**d) Skill Enhancement Course (SEC) - Meditation and Exercise**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Objective type questions (20x1)	20
Exercise (2x10)	20
Assignment	10
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Quiz	20
Written assessment (Open choice –10 out of 15 questions (10x3))	30
<b>Total</b>	<b>50</b>

**e) Ability Enhancement Course (AEC) - Environmental Studies**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Project Report	30
Viva Voce	20
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test (Open choice – 10 out of 15 questions (10x3))	30
<b>Total</b>	<b>50</b>

i) **Part V**

**Ratio of Internal and External = 50 : 50**

a) **Foundation Course - I (Values for Life)**

<b>Internal Component</b>	
<b>Component</b>	<b>Marks</b>
Song, Mime, Skit	20
Book Activities	20
A Kind Action	10
<b>Total</b>	<b>50</b>

<b>External Component</b>	
<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test ( Part A $5 \times 2 = 10$ ; Part B $5 \times 4 = 20$ )	30
<b>Total</b>	<b>50</b>

b) **Foundation Course - II (Personality Development)**

<b>Internal Component</b>	
<b>Component</b>	<b>Marks</b>
Exercise from book	20
Skit	10
Group Album	20
<b>Total</b>	<b>50</b>

<b>External Component</b>	
<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test ( Part A $5 \times 2 = 10$ ; Part B $5 \times 4 = 20$ )	30
<b>Total</b>	<b>50</b>

c) **Foundation Course – III (Human Rights Education)**

<b>Internal Component</b>	
<b>Component</b>	<b>Marks</b>
Album on current issues	20
Group Song, Mime, Skit	10
Open book test	20
<b>Total</b>	<b>50</b>

<b>External Component</b>	
<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test (Questions are of open choice 15 questions 3 marks each – answer any 10 ( $10 \times 3$ ))	30
<b>Total</b>	<b>50</b>

**d) Foundation Course – IV (Gender Equity Studies)**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Album on Current Issues	20
Group Song, Mime, Skit	10
Open Book Test	20
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test (Questions are of open choice 15 questions 3 marks each – answer any 10 (10x3))	30
<b>Total</b>	<b>50</b>

**e) SLP - Community Engagement Course (CEC)**

(Field Work – 15 hrs; Class Hours – 15 hrs.)

**Internal Component**

<b>Component</b>	<b>Marks</b>
Assignment	10
Group Discussion	10
Attendance	30
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Project Report / Case Study(10-15 pages in print)	50
<b>Total</b>	<b>50</b>

**STP – Students’ Training Programme**

- Compulsory for all I & II-year students.
- Clubs and Committees – Eco Club, YRC, Rotaract Club, NSS/ RRC, AICUF, Consumer Club, Legal Literacy and Women’s Cell.
- Each student can opt for one of the clubs / committees.

**Semester I**  
**Major Core 1 - Financial Accounting - I**  
**Course Code: AC2011**

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

**Objectives**

1. To familiarise the students with accounting concepts and conventions and basic principles of accounting.
2. To help the students to prepare various accounts.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the rules, principles, concepts, conventions and accounting standards used in accountancy	PSO 5	U
CO-2	identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	PSO 5	R
CO-3	analyse the methods of ascertaining profit from incomplete records	PSO 5	An
CO-4	applying technology for preparing accounts	PSO 3	Ap
CO-5	calculate claims for loss of stock and loss of profit	PSO 3	Ap

**Unit I: Introduction to Accounting**

Basic Principles of Accounting - Accounting Concepts and Conventions - Accounting Standards: Meaning - Need - International Accounting Standards, Indian Accounting Standards. Journal - Ledger - Subsidiary Books Cash Book - Types - Trial Balance.

**Unit II: Final Accounts and Rectification of Errors**

Final Accounts - Trading, Profit and Loss Account and Balance Sheet - Adjusting Entries - Common Adjustments. Rectification of Errors: Errors Affecting the Trial Balance - Rectification of one sided errors - Rectification of two sided errors - Rectification of errors using suspense account.

**Unit III: 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 IV: Fire Insurance Claim Account**

Introduction - Calculation of Claim for Loss of Stock - Average Clause - Calculation of Claim for Loss of Profit - Average Clause.

**Unit V: Computerized Accounting**

Introduction - Advantages – Types of Computerized Accounting Software – Qualities of best accounting Software. Tally. ERP 9: History - Features - Facilities with Tally ERP 9 - Ledger and Groups - Ledger Creation - steps - Accounting Features - Inventory Features - Statutory Features - Payroll Information.

## **Skill Development**

1. Present a diagram showing Accounting Standards
2. Present in a tabular form the Trading Profit & Loss Account of a medium size Company
3. List out the differences between Single Entry System and Double entry system
4. Present the format of Insurance policy –Life/ kind
5. Prepare Journal and Ledger Accounts using Tally ERP – 9

## **Text Book:**

1. Thothadri S, Nafeesa.S, (2018) Financial Accounting, (1<sup>st</sup> edition), Chennai: McGraw Hill Education (India ) Private Ltd.

## **Reference Books:**

1. Pillai, R.S.N. Bagavathi, & Uma. (2012). *Fundamentals of Advanced Accounting*, Volume 1. (3<sup>rd</sup> edition). New Delhi: S.Chand & Company.
2. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16<sup>th</sup> edition). New Delhi: Kalyani Publishers.
3. Sudhakar,V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*. (1<sup>st</sup> edition).New Delhi: S.Chand & Company.
4. Wilson,M . (2012). *Advanced Accountancy*. (2<sup>nd</sup> edition). Chennai: Scitech Publication.
5. Rasananda Mohanty & Sanjay Kumar Satapathy. (2016), *Computer Application in Business Accounting*, (1<sup>st</sup> edition).Hydrabad: Himalaya Publishing House.

**Note:** The ratio of theory and problem in the question paper should be 25: 45.

**Semester I**  
**Allied -I Business Economics**  
**Course Code: AA2011**

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

**Objectives**

1. To help the students understand the basic concepts of business economics.
2. To give an in depth knowledge on various aspects of economics.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the basic concepts of business economics	PSO-2	U
CO-2	classify different types of demand prevailing in the market	PSO-5	U
CO-3	gain knowledge on consumer behavior and consumer surplus	PSO-5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	PSO-5	An
CO-5	identify the phases of business cycle	PSO-5	Ap

**Unit I: Introduction to Business Economics**

Business Economics - Nature and scope - Relationship of business economics and other disciplines - Objectives of a firm - Decision making in business - Role and responsibilities of business economists – Economic concepts in Business Applications.

**Unit II: Demand Analysis**

Features - Demand schedule - Determinants of demand - Law of demand – Exception to the law of demand - expansion or contraction of demand - Types of demand - Elasticity of Demand: Importance – Types: Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand - Determinants of price elasticity of demand - Demand Forecasting: Objectives - Types – Requirements for Demand forecasting - features of good forecasting - Methods of demand forecasting.

**Unit III: Theory of Consumer Behaviour**

Introduction – Measurement of utility – Concepts of utility – Forms of utility – Features of utility – Approaches to consumer behavior – Consumer Surplus.

**Unit IV: Theory of production**

Production - Factors of production: Land, Labour, Capital, Organisation - Production functions – Features – Cobb Douglas Production functions - Economies and Diseconomies of scale: internal and external – Small Scale production : Advantages and disadvantages.

**Unit V: Competition and Business Cycle**

Competition: Perfect Competition – Monopoly – Imperfect Competition – Monopolistic Competition – Oligopoly - Business Cycle: Introduction – Characteristics of a Business Cycle – Phases of Business Cycle – Causes of Business Cycle – Effects – Measures to minimize the effects of Business Cycle – Theories of Business cycle.



## **Skill Development**

1. Prepare a survey Report an demand forecasting for a product/service
2. Present a diagram showing Business cycle
3. Prepare a chart showing the features of various types of competitions prevailing in the market place.
4. List out the economies and diseconomies of large scale production

## **Text Book**

Aryamala, T. (2014). *Business Economics* (4<sup>th</sup> edition). Chennai: Vijay Nicole Imprints Private Limited.

## **Reference Books**

1. Sankaran, S. (2013). *Business Economics*. (4<sup>th</sup> edition). Chennai: Margham Publications.
2. Varshney, R.L. & Maheswari, K.L. (1998). *Managerial Economics*. (4<sup>th</sup> edition). New Delhi: Sultan Chand and Sons.
3. Mankar, V.G. (1996). *Business Economics*. (2<sup>nd</sup> edition). Mumbai: Himalaya Publishing House.
4. Dwivedi, D.N. (2009). *Essentials of Business Economics*. (3<sup>rd</sup> edition). Chennai: Vikas Publishing House Pvt. Ltd.
5. Pazhani, K. (2018). *Business Economics*. (6<sup>th</sup> edition). Sivakasi: Annai Nilayam Printers and Publishers.

**Semester – I**  
**Add on Course – Professional English for Commerce and Management**  
**Course Code- ACM201**

<b>Hours / week</b>	<b>Credits</b>	<b>Total hours</b>	<b>Marks</b>
<b>2</b>	<b>2</b>	<b>30</b>	<b>100</b>

**Objectives:**

1. To develop the Language skills of students and to enhance competence and competitiveness by providing adequate knowledge
2. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

**Course Outcomes**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	recognise their own ability to improve their own competence in using the language	4	R
CO - 2	use language for speaking with confidence in an intelligible and acceptable manner	4	U
CO - 3	understand the importance of reading for life	6	U
CO - 4	read independently unfamiliar texts with comprehension	8	R
CO - 5	understand the importance of writing in academic life	9	U

**Unit I**

**(6 hrs.)**

**Communication**

1. Listening to Audio Text & answering Questions
2. Pair Walk
3. Comprehension passage
4. Developing a story with pictures
5. Vocabulary

**Unit II**

**(6 hrs.)**

**Description**

1. Listening to Process Description – Online shopping
2. Speaking – Role play – sample 1

3. Reading Passages on Products
4. Process Description – Compare & Contrast
5. Vocabulary

### **Unit III**

**(6 hrs.)**

#### **Negotiation Strategies**

1. Listening to interviews of specialists
2. Brainstorming (Mind mapping)
3. Economic System (Longer Reading Text)
4. Why learn the skill of writing an essay
5. Vocabulary

### **Unit IV**

**(6 hrs.)**

#### **Presentation Skill**

1. Listening to Lecture – I
2. Short Talks – I
3. Reading comprehension – passage I
4. Writing Recommendations
5. Vocabulary

### **Unit V**

**(6 hrs.)**

#### **Critical Thinking Skills**

1. Listening Comprehension
2. Speaking – Making Presentation – Task 1 & 2
3. Reading – Comprehension Passages, Note making
4. Writing - Problem & Solution Essays, Creative writing
5. Vocabulary

### **Textbook**

Tamil Nadu State Council for Higher Education (TANSCHE). *Professional English for Commerce and Management.*

**Semester I**  
**Non-Major Elective– Basic Accounting**  
**Course Code: ANM201**

Hours /Week	Credits	Total Hours	Marks
2	2	30	100

**Objectives:**

1. To make the students understand the basic concepts and principles of accounting.
2. To help them to prepare the final accounts without errors.

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts, convention and principles of accounting	5	U
CO-2	identify and prepare various subsidiary books	5	R
CO-3	prepare error free trial balance	4	Ap
CO-4	pass journal entries and prepare ledger accounts	5	An

**Unit I**

**Introduction to Accounting:**

Meaning - Definition - Objectives - Limitations - Accounting Concepts and Accounting Conventions - Accounting Principles.

**Unit II**

**Double Entry System:**

Important Terminologies - Double Entry System - Features - Advantages

**Unit III**

**Procedure for Journal and Ledger:**

Journal and Ledger – Meaning – Procedure for Journal and Ledger - Passing Journal Entries - Preparing and Balancing Ledger Accounts- Difference between journal and Ledger.

**Unit IV**

**Subsidiary Books:**

Subsidiary Books - Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, Cash Book

**Unit V**

**Trial Balance:**

Trial Balance - Meaning – Features and objectives – preparation of Trial Balance.

**Skill Development**

1. Prepare a list showing the terms that are used in accounting
2. Construct a Trial Balance with imaginary figures
3. Prepare Journal, Ledger and Subsidiary books for an individual with necessary figures
4. Prepare suspense account after tracing out the errors in the transactions

**Text Book:**

Arulraj Ponnudurai, S. (2018). *Accountancy* Volume – 1, (5<sup>th</sup> edition). Tirunelveli: Sathya Publications.

**Reference Books:**

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

**Semester I & II**  
**Foundation Course I - Values for Life**  
**Course Code: FCV201**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives:**

1. To inculcate the importance of values among the students.
2. To instill personal, family, social and religious values among the learners.
3. To equip them as responsible human beings.

**Course Outcomes (COs)**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	PSO Addressed	Cognitive Level
CO-1	understand the human values, its importance and components	PSO-	U
CO-2	Apply the values learnt in real life situation	PSO-	Ap
CO-3	comprehend the different personal values and its components	PSO-	U
CO-4	realize the personal values and to practice them	PSO -	Ap
CO - 5	understand the family values	PSO -	U

**Unit I**

Values – meaning- definition –value education - importance – objectives – essence – components- process - issues to be taught – benefits – significance of values in the present scenario - core value concerns – role of educators

**Unit II**

Personal Values – importance – purpose – factors that form personal values – components - assistance, truth, hard work, perseverance, respect for elders and teachers.

**Unit III**

Family Values - types – selfless love and service, sacrifice, Affection, gratitude, sharing humanity, kindness, peace, obedience  
 Infatuation – love – marriage – relationship  
 Familial love – brotherly love – sisterly love – parental love – definition – quotes from title

**Unit IV**

Social values – function – benefits - Components – honesty, integrity, compassion, empathy, commitment, responsibility, discipline, punctuality, respect, courtesy, dedication, attitude.

**Unit V**

Religious values – faith, belief, forgiveness, surrender.  
 Prayer – definition – components – types, benefits  
 God’s love and protection – relevant quotes and reflections.

**Semester II**  
**Major Core II - Financial Accounting - II**  
**Course Code: AC2021**

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

**Objectives**

1. To acquaint with the students the techniques and principles of preparing various accounts
2. To make the students expertise in solving any kind of problems and thereby preparing them eligible in job market.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of nonprofit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know to techniques and principles of preparing branch accounts	PSO 5	AP
CO-4	analyse the accounting procedure of royalty accounting	PSO 5	AP
CO-5	understand the methods of calculating interest and procedure of maintaining accounts	PSO 5	AP

**Unit I: Branch and Departmental Accounts**

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

Departmental Accounts: Allocation of common expenses – Calculation of purchase - Preparation of departmental trading and profit and loss account - Interdepartmental transfer.

**Unit II: Accounts of Non Profit Organisations**

Concept and terms used capital and Revenue items – 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 III: 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 IV: Depreciation Account**

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

### 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).

#### Skill Development

1. Present an Income & Expenditure Account of an NGO
2. Prepare a Receipt and Payment Account of a service sector
3. Workout Depreciation Account using straight line method for Government Transport Department
4. Sketch out Departmental account for any Departmental store in your locality
5. Analyse various accounting systems followed in dependent branches
6. Prepare an analytical table showing all aspects of royalty accounts

#### Text Book

1. Thothadri S, Nafeesa.S, (2018) Financial Accounting, (1<sup>st</sup> edition), Chennai: McGraw Hill Education (India ) Private Ltd

#### Reference Books

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

**Note:** The ratio of theory and problem in the question paper should be 25: 45.



**Semester II**  
**Allied II - Principles of Marketing**  
**Course Code: AA2021**

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

**Objectives**

1. To give basic knowledge on the concepts of marketing and to give an in depth knowledge on the functions of marketing.
2. To make the students familiarizes with the recent trends in marketing

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	2	u
CO-2	understand the procedure of market segmentation and buying motives	2	An
CO-3	evaluate the elements of product and product life cycle	2	E
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	2	U

**Unit I: An Overview of Marketing**

Marketing - Scope - Modern Marketing Concept - Functions - Approaches to Marketing - Marketing Environment - Definition - Classification

**Unit II: Market Segmentation and Consumer Behaviour**

Market Segmentation - Requisites - Level - Pattern - Factors - Segmentation Procedure - Segmentation in selecting industries - Consumer Behaviour: Definition - Significance - Buying Motives - Determinants - Maslow's Need Hierarchy Theory.

**Unit III: Product, Product Mix and New Product Development**

Product: Features - Classification of products, markets and goods - Product Line - Product Mix: Product Positioning, Product Differentiation. New Product Development: Categories of New Product - Product Life Cycle

**Unit IV: Pricing and Promotion Mix**

Pricing - Objectives of pricing decisions - Factors Influencing pricing decisions - Kinds of pricing - Methods of pricing - Process of price. Determination - Promotional mix - Factors - Sales Promotion Devices - Causes for the growth of Sales Promotion Activities - Benefits and Limitations of Sales Promotion and Sales Promotion in India

## **Unit V: Recent Trends in Marketing**

E-Commerce – M-Commerce - E- marketing - E- Tailing - Shopping Malls - Social Media Marketing - Green Marketing - Rural Marketing - Services Marketing - Marketing Ethics - Relationship Marketing - Account Based Marketing.

### **Text Book:**

Sundar, K. (2016) Essentials of marketing (1<sup>st</sup> edition) chennai: Vijay Nicole Imprints Private Limited.

### **Skill Development**

1. Prepare a chart showing the factors determining market segmentation for your family
2. List out your family needs by using Maslow's Hierarchy theory
3. Prepare an album showing sales promotion devices
4. Develop a new product and earn Rs. 500 as profit
5. Purchase a wrist watch /bag/any ladies items using online market
6. Present a 2 page write up on social media marketing

### **Reference Books**

1. Appannaiah, H.R. Ramanath, H.R (2014). Marketing Management (1<sup>st</sup> edition) Bengaluru:Himalaya Publishing House.
2. Pillai, R.S.N. & Bagavathi. (2015). *Modern Marketing*. (4<sup>th</sup> edition). New Delhi: S.Chand &Company Pvt. Ltd.
3. Agarwal,R.C.(2008). *Marketing Management*. (7<sup>th</sup> edition). Agra: Lakshmi Narain Agarwal,Educational Publishers.
4. Ramasamy, V.S. & Namakumari, S. (2003). *Marketing Management*. (3<sup>rd</sup> edition). New Delhi:Macmillan.
5. Philip Kotler. (2015).*Marketing Management*. (15<sup>th</sup> edition). New Delhi: Prentice Hall of IndiaPvt. Ltd.

**Semester II**  
**Non-Major Elective – Fundamentals of Banking**  
**Course Code: ANM202**

Hours / Week	Credits	Total Hours	Marks
2	2	30	100

**Objectives:**

1. To enable the students understand the basic concepts and functions of banking.
2. To impart knowledge on modern banking practices.

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the meaning of banker, customer and nature of their relationship	5	U
CO-2	analyse the types and features of various deposit accounts	5	An
CO-3	evaluate the functions of Commercial and Reserve Banks	5	E
CO-4	practice modern banking techniques in business and personal life	5	An

**Unit I : Banker and Customer:**

**Banker – Customer – Relationship between banker and customer: General Relationship, Special Relationship – Duties of customer to his banker – Termination of Relationship**

**Unit II : Customers' Account with Bank:**

**Types of deposit accounts: Fixed Deposit Account – Opening of a Fixed Deposit Account – Fixed Deposit Receipt – Savings Bank Account – Features – Current Account – Opening of Savings and Current Accounts.**

### **Unit III : Reserve Bank of India:**

**Introduction – Organization of RBI – Departments – Functions.**

### **Unit IV Central Banking:**

**Central Banking Functions and General Banking Functions – Developmental Functions.**

### **Unit V Modern Banking:**

**Retail Banking – Internet Banking – Mobile Banking – EFT. ATM – Debit Card and Credit Card**

**– E- Cash.**

### **Skill Development**

1. Write the procedure of opening a Savings Bank Account
2. Open an Account in your name/any of your family members
3. Prepare a detailed list of nationalized banks in India
4. Prepare a model showing RBI and its functions.
5. Prepare a report of any modern banking tool that you have used for your banking need.

### **Text Book:**

Jagroop Singh (2018). *Banking*, (1<sup>st</sup> edition) New Delhi, Kalyani Publishers

### **Reference Books:**

1. Sundaram, S.M. (2014). *Banking Theory Law and Practice*. (9<sup>th</sup> edition). Karaikudi: SreeMeenakshi Publications.
2. Gordon E. & Natarajan K. (2016). *Banking Theory Law and Practice*. (25<sup>th</sup> edition). Chennai: Himalaya Publishing House.
3. Gurusamy, S. (2014). *Banking Theory Law and Practice*. (3<sup>rd</sup> edition). Chennai: Himalaya Publishing House.
4. Maheswari, S.N. & Maheswari, S.K. (2008). *Banking Theory Law and Practice*. (2<sup>nd</sup> edition). Chennai: Kalyani Publishers.
5. Santhanam, B. (2014). *Banking Theory Law & Practice*. (5<sup>th</sup> edition). Chennai : Margham Publications.

**Semester III**  
**Major Core III - Advanced Accounting**  
**Course Code: AC2031**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To make the students understand the basic concepts and other aspects of partnership and the procedure of preparing capital accounts.
2. To familiarize the students with the preparation of partnership accounts under various situations.

**Course Outcomes**

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	understand the various aspects of partnership	4	U
CO-2	identify the methods of preparing capital accounts of partners.	4	R
CO-3	analyse the procedure of preparing partnership accounts on admission, retirement, death and insolvency of partners.	5	An
CO-4	know the methods of distributing the dues of the partners.	4	U

**Unit I: Introduction to Partnership**

Partnership – Meaning - Definition – Features – Rights of partners – Partnership Deed – Importance – Contents – Provisions affecting accounting treatment in the absence of Partnership Deed – Preparation of Profit and Loss Appropriation account and capital account – Special aspects regarding partnership: Interest on capital, Interest on drawings, Salary or Commission to partners, Interest on partner’s loan.

**Unit II: Admission of a Partner**

Meaning – Adjustments required on admission – calculation of new profit sharing ratio and sacrificing ratio – calculation of goodwill – Methods of valuing goodwill – Revaluation of assets and liabilities – Adjustment of accumulated profits and reserves – Adjustment of capital.

**Unit III: Retirement and Death of a Partner**

Adjustments required: Calculation of new profit sharing ratio and Gaining ratio – Treatment of goodwill – Retirement cum admission. Death of a partner – Preparation of Executor’s account. Joint Life Policy – Treatment of Joint Life Policy.

#### Unit IV: Dissolution of Partnership Firm

Meaning – Modes of dissolution – Settlement of accounts on dissolution – Accounting entries regarding dissolution – Garner versus Murray Rule – Application in India – Insolvency of one partner – Insolvency of all partners – Procedure.

#### Unit V: Piecemeal Distribution

Meaning – order of payment – Methods – Proportionate capital Method – Maximum Loss Method – Distribution procedure.

#### Skill Development

1. Draft the partnership deed of a partnership firm.
2. Draw the format of Profit and Loss Appropriation Account with all necessary aspects.
3. Calculate new profit sharing ratio, sacrificing ratio and gaining ratio under various situations.
4. Draft the model of partners' capital account.
5. Analyse the procedure of distributing partner's dues under proportionate capital method and Maximum Loss Method.

#### Text Book

Thothadri S, Nafeesa.S, (2018). *Financial Accounting*, (1<sup>st</sup> edition), Chennai: McGraw Hill Education (India) Private Ltd.

#### Reference Books

1. Pillai, R.S.N. Bagavathi, & Uma. (2012). *Fundamentals of Advanced Accounting*, Vol. 1 (3<sup>rd</sup> edition). New Delhi: S.Chand & Company.
2. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16<sup>th</sup> edition). New Delhi: Kalyani Publishers.
3. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*, (1<sup>st</sup> edition). New Delhi: S.Chand & Company.
4. Wilson, M. (2012). *Advanced Accountancy*. (2<sup>nd</sup> edition). Chennai: Scitech Publication.
5. Rasananda Mohanty & Sanjay Kumar Satapathy. (2016), *Computer Application in Business Accounting*, (1<sup>st</sup> edition). Hyderabad: Himalaya Publishing House.

**Note:** The ratio of theory and problem in the question paper should be 25: 45.

**Semester III**  
**Major Core IV - Banking Theory Law & Practice**  
**Course Code: AC2032**

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives**

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

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the relationship between banker and customer	2	Un
CO-2	identify various types of bank customers.	1	R
CO-3	analyse various elements of negotiable instruments.	5	R
CO-4	know the types of banks and their functions	2	R
CO-5	know the Innovative Banking Services (IBS)	4	An
CO-6	identity various subsidiary services available to customers	4	R

**Unit I: Introduction**

Banker – Customer – Relationship – General and specific - Obligations – Rights of a banker – Types of deposits – Difference between current account and savings account – Bank customer special types – Minor or Infant – a married woman – Lunatic- Drunkard- a Partnership firm- a joint stock company – Non trading companies – Private companies – Clubs, societies and Non-trading Associations – Executors, Administrators and Trustees – Joint account.

**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.

### Unit III: Classifications of Banks

Commercial Banks – Investment Banks – Exchange Banks – Cooperative Banks – Land Development Banks – Savings Banks – Central Banks – Banking System – Branch Banking – Unit Banking – Correspondent Banking System – Group Banking – Chain Banking – Deposit Banking – Mixed Banking – Narrow Banking – Universal Banking – Local Area Banks – Offshore Banking – Reserve Bank of India (RBI) – Functions.

### Unit IV: Modernised Banking

E-Banking Scenario – Challenges of E-Banking Revolution- Various forms of E-Banking – Core Banking- Home Banking- Retail Banking- Internet Banking – Online Banking - SMS Banking- ATM- Debit Card – Credit Card – E-Cash- Smart Card –Cash Deposit Machine –Electronic Fund Management – Electronic Clearing System – SWIFT- RTGS –NEFT- Cheque Truncation System – Electronic Bill Payment – Permanent account Number (PAN).

### Unit V: Subsidiary Services

Agency Services: Payment and Collection – Purchase and sale of Securities – Executor, Administrator and Trustee – attorney. Miscellaneous or General Utility Services: safe custody of valuables – Letter of Credits – Types- Remittance of Funds –Main Instruments – Electronic Remittances - Merchant Banking – Core Banking - Dealing in Foreign Exchange Business – leasing Finance – Factoring – Housing Finance –Underwriting of Securities – Tax Consultancy – Credits Cards – Gift Cheques – Consultancy Services.

### Skill Development

1. Open an Account with a selected nationalised bank.
2. Prepare an album showing the Negotiable Instruments.
3. Classify public and private sector banks in your area.
4. Open a Net Banking in your account.
5. Prepare a report of any modern banking tool that you have used for your banking need.

### Text Book

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

### Reference Books

1. Leela V. (2019) *Banking*. (1<sup>nd</sup> edition). Chennai: Charulatha Publications.
2. Maheswari, S.N. & Maheswari, S.K. (2008). *Banking Theory Law and Practice*. (2<sup>nd</sup> edition). Chennai: Kalyani Publishers.
3. Gurusamy, S. (2014). *Banking Theory Law and Practice*. (3<sup>rd</sup> edition). Chennai: Himalaya Publishing House.
4. Sundaram, S.M. (2014). *Banking Theory Law and Practice*. (9<sup>th</sup> edition). Karaikudi: SreeMeenakshi Publications.
5. Radhaswamy, M & Varudavan, S.V. (1985). *A Text Book of Banking*. (3<sup>rd</sup> edition). New Delhi: S. Chand & Company Ltd.



### Semester III

#### Major Core V – Company Law and Secretarial Practice

Course Code: AC2033

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

#### Objectives

1. To give an overview of the Companies Act 2013
2. To impart knowledge on various aspects of companies and the significant role of a secretary in a company.

#### Course Outcomes

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	plan for formation of a company right from promotion to commencement of business	1,2	Ap
CO-2	conduct any kind of company meetings as per requirement	5	Ap
CO-3	understand the documents that are needed for the formation of a company	2	U
CO-4	know the provisions given in the Companies Act 2013	5	U
CO-5	describe the role of company secretary and secretarial practices	2	U

#### Unit I: An Overview of Companies Act 2013

Companies Act 2013 – Background and introduction – New concepts and Definition – Management and Administration – Corporate Social Responsibility – Shareholder’s meeting – Mergers and Amalgamation – Audit and Auditors – Financial Statement and Dividend – Regulators – Revival and Rehabilitation of sick company – Winding up – Important changes between the Companies Act 1956 and 2013.

#### Unit II: Formation of a Company

Introduction – Promotion – Stages – Promoter. Documents – Memorandum of Association – Meaning – Purpose – Clauses – Alteration of Memorandum – Doctrine of Ultra vires. Articles of Association – Meaning – importance – Contents – Procedure for alteration – Doctrine of Constructive notice – Doctrine of Indoor Management. Prospectus – Meaning Requirements – Legal Provisions – Contents – Statement in lieu of prospectus. Underwriting – Meaning – Conditions and advantages of underwriting.

### **Unit III: Company Meetings**

Meaning – Prerequisites to constitute a meeting – Types – Quorum – Notice – Agenda – Minutes – Voting – Proxy – Adjournment – Resolution – kinds.

### **Unit IV: Company Secretary**

Meaning – Definition – Legal Status – Qualification – Appointment – Dismissal – Functions and Duties – Rights and Liabilities – Contractual liabilities – Roles played by the secretary – skills needed – Qualities that make a good Secretary – Characteristics of a good secretary.

### **Unit V: Secretarial Practice**

Position of company Secretary – Actual position – Company Secretary in practice: Secretary in whole-time practice – Secretarial Audit – Part-Time secretary – Eligibility to use the designation of secretary – Eligibility to practice – Scope of Secretarial Audit.

### **Skill Development**

1. Draft an agenda for the department workshop
2. Collect the Memorandum of Association, Articles of Association and Prospectus of a public company.
3. Prepare the minutes of a department meeting and circulate it among the students
4. Collect the prospectus of few reputed institutions.

### **Text Book**

Srirenganayaki (2016). *Company Law and Secretarial practice* (As per Companies Act 2013), Charulatha Publications.

### **Reference Books**

1. Acharya, B.k. & Govekar, P.B. (1984). *Company Law and Secretarial Practice*. (2<sup>nd</sup> edition). New Delhi: Himalaya Publishing house.
2. Garg, K.C. Vijay Gupta & Chawla, R.C. (2010). *Company Law and Secretarial Practice*. (1<sup>st</sup> edition). New Delhi: Kalyani Publishers.
3. Sreenivasan, M.R (2013). *Company Law*. (2<sup>nd</sup> edition). Chennai: Margham Publications.
4. Shukla, M.C & Gulshan, S.S. (1990). *Principles of Company Law*. (9<sup>th</sup> edition). New Delhi: S. Chand and Company Ltd.
5. Radha, V. (2017). *Company Law*. (1<sup>st</sup> revised edition). Chennai: Prasanna Publishers & Distributors.

**Semester III**  
**Major Core VI - Business Statistics**  
**Course Code: AC2034**

Hours / Week	Credit	Total Hours	Marks
6	4	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.

**Course Outcomes**

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand about the data and sampling methods	PSO- 2	U
CO- 2	explain the primary concepts of measures of central tendency	PSO-2	U
CO- 3	demonstrate the ability to solve problems in Correlation and Regression	PSO-4	R
CO- 4	calculate the Index numbers like Cost of living Index, Fixed base and Chain base Index	PSO-1	U
CO- 5	apply the concepts to solve problems in commerce and business	PSO-2	Ap
CO- 6	understand the uses of averages and Rank correlation coefficient	PSO-4	U

**Unit I: Introduction to Statistics**

Statistics – Definition – Functions – Limitations – Distrust – Importance – Statistical Enquiry – Collection of Data –Primary data – Secondary data – Sampling – Methods – Classification and Tabulation.

**Unit II: 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 III: 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 IV: Regression**

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

## Unit V: 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.

### Skill Development

1. Draw mind map on measure of central tendency.
2. List various measure of dispersion.
3. Explain different methods of measuring correlation.
4. State the difference between correlation and regression.
5. State the problems involved in the construction of the index number.

### Text Book

Pazhani,K.(2013). *Statistics* (Third Edition), Sivakasi, AnnaiNilayam. Chapters: 1- 6, 7, 8, 10 -12.

### 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. ThangapandiIsaac,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 25: 45.

**Semester III**  
**Elective - I a) Principles of Management**  
**Course Code: AC2035**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To give students an insight into the management techniques
2. To make students develop managerial skills

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the features, objectives, principles and functions of management	1	U
CO-2	draft work related plans and make proper decisions	1 & 5	U
CO-3	discuss the basic features of of staffing, recruitment, selection and training	1	U
CO-4	apply motivational and leadership theories to improve the leadership qualities	5	U
CO-5	understand the necessity of business being responsible towards the society	5,9	U

**Unit I: Management**

Introduction – Meaning – Definition – Nature – Management as a Profession - Management Both a Science and an Art - Importance of Management – Contributions of Experts to Management Thought: - Levels of Management – Management by Objectives (MBO): Advantages, Disadvantages.

**Unit II: Planning and Decision Making**

Planning – Definition – Characteristics –Merits - Demerits – Methods of Planning: Repeated Use Plans – Single Use Plans. Decision-making – Definition – Characteristics – Problems in Decision-making – Guidelines for Effective Decision-making - Process of Decision- making – Types of Managerial Decisions – Decision Tree.

**Unit III: Organising**

Organisation – Definition – Process – Importance – Organisation Structure – Principles – Formal and Informal Organisation – Different Types of Organisation: Merits and Demerits— Delegation of Authority – Principles - Types of Delegation - Decentralization – Factors Determining the Degree of Decentralization – Benefits.

**Unit IV: Staffing**

Meaning – Definition – Recruitment – Sources of Recruitment: Internal and External– Factors Determining Recruitment – Stages Involved in Selection of Candidates – Training – Importance – Process of Training – Methods of Training – Performance Appraisal – Features – Methods of Performance Appraisal – Promotion - Criteria for Promotion - Job Performance: Job Analysis, Job Description, Job Specification and Job Evaluation – Meaning.

## Unit V: Directing, Motivation and Leadership

Directing – Features – Importance – Principles. Supervision- Qualities and Functions of a Supervisor. Motivation – Characteristics – Importance – Leadership – Characteristics – Functions and Qualities of a Leader – Kinds of Leadership Styles – Theories of Leadership. Control – Characteristics of a Good Control System – Problems in Control - Management By Exceptions (MBE) – SWOC Analysis –. Coordination – Characteristics – Importance – Problems – Techniques – Social Responsibility of Business to its Participants.

### Skill Development

1. Discuss different management functions.
2. Draft the steps in decision making.
3. Write the leadership qualities of a businessman you like the most
4. Describe the steps involved in the selection process.

### Text Book

Jayasankar, J. (2015). *Principles of Management*. (2<sup>nd</sup> edition). Chennai: Margham Publications.

### Reference Books

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

### Semester III

#### Add on Course - Professional English for Commerce and Management

#### Course Code –ACM203

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

#### Objectives

1. To enhance the creativity and academic writing skills of the students and thereby improve the employability skills.
2. To develop their competence in the use of English with particular referenceto the workplace situation.

#### Course Outcomes

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	apply the knowledge for speaking and writing with confidence	3	Ap
CO-2	create academic writing and creativity in digital media	4	C
CO-3	apply communicate skill with various competence in academic and professional life	3,5	Ap
CO-4	analyze a variety of format including videos , poster making and essay on creativity and imagination	3	An
CO-5	apply theoretical approaches to the presentation of various activity	3	Ap

#### Unit I

##### Communicative Competence

(6 hrs)

Listening – Answering comprehension exercises

Speaking – Reading passages – open ended questions

Reading – One subject based reading of text followed by comprehension activities / exercises

Writing – Summary writing based on the reading passages (semi-guided)

## **Unit II**

### **Persuasive Communication**

**(6 hrs)**

Listening – Announcement Speaking – Just a

minute activities Reading – Analyzing Ads

Writing – Dialogue writing

## **Unit III**

### **Digital Competence**

**(6 hrs)**

Listening – Listening to interviews (subject based)

Speaking – Interview with subject teachers / professionals (using video conferencing skills) Reading –

Selected sample of web page

Writing – Creating web pages

Reading Comprehension – Essay on Digital competence for academic and professional life

## **Unit IV**

### **Creativity and Imagination**

**( 6 hrs)**

Listening – General videos (lifestyle and values) Speaking –

Movie review, book review

Writing – Poster making – writing slogans / captions (subject based) Reading –

Essay on creativity and imagination

## **Unit V**

### **Workplace Communication & Basics of Academic Writing**

**(6 hrs)**

Speaking – Presentation using Power Point

Reading / Writing – Circulars, minutes of meeting, paraphrasing

### **Textbook**

Tamil Nadu State Council for Higher Education (TANSCHE). *Professional English for Commerce and Management*.



**Semester III & IV**  
**Foundation Course II - Personality Development**  
**Course Code: FCV202**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives**

1. To practice personal and professional responsibility.
2. To develop and nurture a deep understanding of personal motivation.

**Course Outcome**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	PSO Addressed	Cognitive Level
CO-1	identify various dimensions and importance of effective personality	PSO-	A
CO-2	apply the models of positive thinking in real life situations	PSO-	A
CO-3	overcome shyness and loneliness and cope up with the society.	PSO-	Y

**Unit I**

**Personality** – Factors influencing personality – Theories on personality – Types of personality. Self acceptance – self awareness–self concept – elements - self esteem – types of self esteem – impact of self esteem – importance – low self esteem.

**Unit II**

**Self actualization**– characteristics – Positive thinking – The profile of a positive thinker – Positive attitude – Models of positive thinking. Worry – Why to worry – ways to overcome – ways to turn negative thinking into positive.

**Unit III**

**Motivation** – Sources of motivation – Types of motivation – Factors determining motivation – characteristics of motivation. Goal setting – Types of goals – ways to achieve goals. Decision making – Steps for decision making.

## **Unit IV**

**Time Management** – Definition – Controversies regarding time management – importance – Ways to manage time – controlling interruption – Leisure. Leadership and team building – types – qualities of a good leader – group formation – types- responsibilities of group members – instructions to form groups. Communication – classification – verbal and non verbal – rules – hindrance to communication.

## **Unit V**

### **Process of coping or adjustments**

– coping – mal adjustment – frustration – types – techniques to overcome frustration. Mental stress – types – mechanism of coping – positive and negative mechanism –steps for adjustment in life – coping with shyness – loneliness – techniques to overcome shyness and loneliness.

### **Textbook**

Aazhumai Vazhampera– Dr. Sr. Mary Jhonsy, Dr. M. Mary Helen Stella and Dr. Anitha Malbi

### **Reference books**

1. Personality Development (1999). Selvaraj, Palayamkottai Community College, V.M. Chattram, Tirunelveli.
2. Resource book for Value Education (2002). Mani Jacob, Institute of Value Education, New Delhi
3. You can win (1998).Shiv Kheera, published by Rajive Beri, Macmillan India Ltd, New Delhi.
4. The seven habits of highly effective people (1990). Covey Stephen, R. Simon and Schuster, New York.
5. Change or be changed (2008). Dr. Xavier Alphonse, S. published by ICRDCE, Chennai.

**Semester IV**  
**Major Core VII – Costing**  
**Course Code: AC2041**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To impart knowledge on concepts, methods and techniques of costing
2. To give an in-depth knowledge on material, labour and overhead costing

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts, methods and techniques of Cost accounting.	5	Un
CO-2	construct cost sheet , Tender, Quotations	5	Ap
CO-3	prepare Stores Ledger using FIFO, LIFO, Simple and Weighted average methods as tools for material control.	2	Ap
CO-4	analyse the procedure of allocation, classification & absorption of overheads	5,10	An

**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 and Reconciliation**

Allocation-Classification-Collection-Departmentalisation-Absorption: Under and over absorption- Methods of absorption - Computation of machine hour rate. (simple problems only).  
Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.

#### **Unit V: Process Costing**

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 (Simple problems only)

#### **Skill Development**

1. List methods of costing adopted by industries located in your region.
2. List materials consumed in any two organizations of your choice.
3. Collection of different formats – materials requisition – purchase requisition - bin card- stores ledger.
4. Prepare a wage sheet with imaginary figures.

#### **Text Book**

Murthy, A. &Gurusamy, S. (2009). *Cost Accounting*. (2<sup>nd</sup> edition). New Delhi: Tata McGraw- Hill Publishing Company Ltd.

#### **Reference Books**

1. Pillai R.S.N. &Bagavathy. (2013). *Cost Accounting*. (7<sup>th</sup>edition). New Delhi: S.Chand&Company Pvt. Ltd.
2. Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. (6<sup>th</sup> edition). New Delhi: Kalyani Publishers.
3. Wilson, M. (2015). *Cost Accounting*. (1<sup>st</sup> edition). New Delhi: Himalaya Publishing House.
4. Reddy, T.S. & Hari Prasad Reddy, Y. (2014). *Cost Accounting*. (4<sup>th</sup> edition). Chennai: Margham Publishers.
5. Arora, M.N. (2015). *Cost Accounting Principles and Practice*. (12<sup>th</sup> edition). Chennai: Vikas Publishing House Pvt. Ltd.

**Note:** The ratio of theory and problem in the question paper should be 25: 45.

**Semester – IV**  
**Major Core VIII – Auditing**  
**Course Code: AC2042**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To give an overview of Auditing
2. To impart knowledge on Vouching, Verification and Valuation of assets and liabilities.

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts and principles of Auditing	2,5	Un
CO-2	identify various elements of Audit planning	5	R
CO-3	identify the importance of Vouching	5	R
CO-4	understand the procedure of verification and valuation of Assets	5	Un
CO-5	Analyse the duties, rights and liabilities of an auditor	5	An

**Unit I: Introduction**

Origin of Auditing – Auditing in India - Definition – Difference between Book- keeping, Accountancy, Auditing and investigation – Objectives – Scope – Principles – Advantages and Limitations - Qualities of an Auditor – Classifications of Audit.

**Unit II: Audit Planning**

Preliminaries before the commencement of Audit. – Audit planning – Audit Programme – Advantages – Disadvantages – Internal check, Internal Audit and Internal Control – Distinction between Audit programme of Independent Auditor and Internal Auditor – Modification - Audit note book– Audit Working papers – Purpose – Content – Ownership – Procedure of Audit – Deciding the sample – Organisation of Auditor’s staff.

### Unit III: Vouching

Vouching: Meaning – Objectives – Importance – Voucher – Vouching of Trading Transactions: Purchase book, Purchases return, credits sales, sales return, Goods sold on sale or return basis, Goods sent on Consignment basis, sale of by- products – General Considerations while Vouching Trading Transactions – Vouching of Cash transactions: Cash receipts and Payments

### Unit IV: Verification and Valuation of Assets and Liabilities

Meaning of Verification – Definition – Distinction between Verification and Vouching – Verification of Liabilities - Distinction between Verification and Confirmation- Methods of Valuation– Verification and Valuation of Different kinds of Assets: Intangible Assets , Fixed Assets, Floating Assets , Fictitious Assets - Verification of Liabilities : Capital, Debentures , Trade Creditors, Bills Payable, Loans, Outstanding Liabilities, Contingent Liabilities

### Unit V: Company Auditor and Standards on Auditing

Company Auditor:, Appointment, Qualification and Disqualification - Removal, Resignation – Rights and Duties – Liabilities: Civil Liability for Negligence and Misfeasance – liabilities under Companies Act. Auditor’s Report – Importance – Audit Report of a Limited Company – Matters to be included in Auditors Report - Elements – Kinds.

Standards on Auditing: International Auditing and Assurance Standard Board (IAASD) – Objectives and Functions – Scope – Procedure for issue – Quality Control and Engagement Standards issued by The Institute of Chartered Accountants of India (ICAI)

#### Skill Development

1. Prepare a report of an audit conducted in an organization.
2. Conduct a model test check and submit the report.
3. Prepare a model qualified report.
4. List out the Audit Standards issued by the Institute of Chartered Accountants of India (ICAI)

#### Text Book

Pardeep Kumar, Baldev Sachdeva and Jagwant Singh (2018). *Auditing Theory and Practice*, (14<sup>th</sup> edition). Ludhiana: Kalyani Publishers

#### Reference Books

1. Tandon B.N., S.Sudharsanam and S.Sundharabahu (2006). *A Handbook of Practical Auditing*. (4<sup>th</sup> edition). New Delhi: S.Chand Publishing.
2. Saxena. R.G. (2018). *Principles and Practice.of Auditing* (7<sup>th</sup> edition). Chennai: Himalaya Publising House.
3. Sundaram S.M. (2010). *Auditing*. (6<sup>th</sup> edition). Karaikudi: Sree Meenakshi Publications.
4. Sundaram, S.M. (2014). *Banking Theory Law and Practice*. (9<sup>th</sup> edition). Karaikudi: Sree Meenakshi Publications.
5. Sundar K., K.Paari, (2014). *Practical Auditing*. (1st edition). Chennai, Vijay Nicole Private Ltd.

**Semester – IV**  
**Major Core VI - Business Communication**  
**Course Code: AC2142**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To facilitate and to make students understand the basic techniques of communication
2. To train the students to improve their communication skill

**Course Outcomes**

COs	Upon completion of this course the students will be able to	PSO Addressed	CL
CO-1	learn the way to overcome communication barriers	6	U
CO-2	develop progressive skills in the usage of business communication	6	U
CO-3	practice modern forms of communication	6,8	A
CO-4	draft job application and curriculum vitae	8	C
CO-5	attend interview and participate in Group Discussion with confidence	6,8	A
CO-6	construct technology-aided communication	6	A

**Unit I: Nature of Communication**

Definition – Nature – Characteristics – Objectives / Purposes – Importance - Process of Communication - Barriers to Communication –Overcoming Barriers to Communication - Principles of Effective Communication -Self-development and Communication - Tips for Self- development.

**Unit II: Forms of Communication**

Verbal Communication - Non-verbal Communication – Dimensions of Communication – Formal and Informal Communication – Listening as a Tool of Communication: Process of Listening, Approaches to Listening, Barriers to Effective Listening, Tips for Effective Listening.

**Unit III: Technology –Aided Business Communication**

Introduction – Implication of Technology on Modern Business – Impacts of Technology-Aided Communication on Business Enterprises – Modern Communication Devices: Electronic Mail – Format – Sample E-mail, Fax and Scanner, Computers, Internet,

#### **Unit IV: Business Letter Writing**

Introduction - Types of Letters – Importance / Advantages of Business Letter – Essentials of a Good Business Letter - Structure of Business Letter - Tips for Clear Writing / Craft of Business Letter Writing - Sample Letters of Enquiries, Quotations (Replies to Enquiries), Orders and Cancellation of Orders, – Complaints and Replies to Complaints, Circular and Sales Letters- Modern Techniques.

#### **Unit V: 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 – Job Interviews.

#### **Skill Development**

1. List out some important barriers to effective communication and listening
2. Write a letter of order stating the products you need in a columnar form
3. Analyse the importance of modern communication devices
4. Prepare a suitable curriculum vitae for the post of a Manager.
5. Discuss the need of group discussion.

#### **Text Book**

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

#### **Reference Books**

1. Sundar K & Kumara Raj A. (2012). *Business Communication*. (1<sup>st</sup> edition). Chennai: Vijay Nicole Imprints Private Limited.
2. Pillai, R.S.N. & Bagavathy. (2013). *Modern Commercial Correspondence*. (5<sup>th</sup> Revised Edition). New Delhi: S.Chand & Company Pvt. Ltd.
3. Varinder Kumar & Bodh Raj. (2010). *Managerial Communication*. (1<sup>st</sup> edition). New Delhi: Kalyani Publishers.
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**  
**Major Core X – Business Mathematics**  
**Course Code: AC2044**

Hours / Week	Credit	Total Hours	Marks
6	5	90	100

**Objectives**

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

**Course Outcomes**

COs.	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	5	R, U
CO-2	apply the concepts to obtain the logarithmic value of a number	2	Ap
CO-3	understand the fundamental concepts about Sets and interpret with Venn diagrams	1	U
CO-4	explain the properties of matrices and solve problems	2	U, Ap
CO-5	understand the concepts of Simple Interest, Compound Interest and Discount and apply in real life situations	5	U, Ap
CO-6	choose the suitable probability distribution corresponding to a given data	5	E

**Unit I: Logarithms**

Introduction – Logarithm – Properties of Logarithms – Common Logarithm.

**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: 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.

### Skill Development

1. Draw a ven-diagram for marks scored by your classmates in any three subjects.
2. List various types of matrices.
3. Obtain the simple interest of a principal amount in your central bank account from the date of deposit to till date.
4. Explain with examples the concepts of independent and mutually exclusive events.

### Text Book

1. Ranganath,G.K., Sampangiram& C.S., Rajaram, Y.(2013). Fifth edition. *A Text Book of Business Mathematics*. New Delhi: Himalaya Publishing House.  
Chapter 3: 3.1 – 3.4  
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
2. Pazhani,K.(2013). *Statistics* (Third Edition), Sivakasi, AnnaiNilayam. Chapters 14

### 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: McGraw Hill Education.

**Semester – IV**  
**Elective II a) E-Commerce**  
**Course Code: AC2045**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To enable the students understand the basic concepts and elements of E-Commerce.
2. To give an in depth knowledge regarding E-Payment methods and security tools.

**Course Outcomes**

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	differentiate traditional commerce from Electronic commerce	5	U
CO-2	identify the types of technologies and networks	5	U
CO-3	describe various Security Tools, Firewalls and protocols	5	U
CO-4	utilise various E-Payment methods	5	A
CO-5	perform various online operations	5	A

**Unit I: Introduction to E-Commerce**

Meaning – Definition – Evolution of E-Commerce – Difference between traditional commerce and E-Commerce – Advantages – Limitations – Impact – Challenges – Issues in implementing E- Commerce.

**Unit II: Types of Internet Technologies**

Major categories of E- Commerce – Applications of E- Commerce – Technologies of E- Commerce – Overview of internet applications – Components – Types of Networks : Local Area Network (LAN) – Metropolitan Area Network (MAN) – Wide Area Network (WAN) – Wireless Networks: Dial Up – Broadband – Wi-Fi .

**Unit III: Security Tools and Firewalls**

Encryption – Decryption – Data Encryption Standard – Digital Signature – Properties of Digital signature – OSI Reference Model – Network security and Firewalls – Firewalls – Types – Protocols – Types – Security Tools - E- Security : Threats – Protection.

**Unit IV: Electronic Payment Systems**

Meaning – Basic steps of an online payment – prepaid and post paid online payments – Types of Electronic payment Systems: E-Cash – E-Cheques – E-Wallets – Credits card –Debit card – Smart card – Micro payment – stored value cards – Charge cards – Net Banking : Meaning – Advantages– Disadvantages – EDI.

## Unit V: Electronic Commerce Catalogs

Online Catalogs – Electronic White pages – Electronic Yellow pages – Third party Directories – Business to consumer applications: Electronic retailing – Electronic Storefronts – Electronic malls – E- Tailing- Service industries: Cyber Banking – Currency Banking – Online job Market – Business Modules in E-Commerce: A2B, B2B, C2B

### Skill Development

1. Purchase your text book through online.
2. Download any UPI payment app and make mobile recharge.
3. Search and write the names of five reliable online shopping websites.
4. Prepare an album showing electronic payment devices.
5. Present a two page write up on problems and prospects of e-commerce.

### Text Book

Rizwan Ahmed P. (2015), Reprint – 2016. *E-Business & E-Commerce*, (1<sup>st</sup> Edition) Chennai. Margham Publications.

### Reference Books

1. Srinivasa Vallabhan S.V (2015), *E-Commerce*, (1<sup>st</sup> edition), Chennai. Vijay Nichole Imprints Pvt. Ltd.
2. David Whitely, (2009), *E-Commerce Strategy*, Technologies and Applications, New Delhi, Tata McGraw- Hill Publishing Company limited.
3. Sanjeev Sarkar, (2011), *E-Commerce and Digital Models for Business*, New Delhi, Arise Publishers&Distributors.
4. Abirami Devi, K & Alagammai.M (2012), *E-Commerce*. (1<sup>st</sup> edition) Chennai Margam Publications.
5. Gary P. Schneider, (2005), *Electronic Commerce* (Fourth Annual Edition), Thomson Course Technology.

**Semester – IV**  
**Elective II b. Business Ethics**  
**Course Code: AC2046**

Hours / Week	Credits	Total Hours	Marks
<b>5</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives**

1. To help the students to be acquainted with ethical standards and values in business.
2. To prepare the students for a long term success in the work place.

**Course outcomes**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the importance of ethics in business	4	U
CO-2	evaluate the ethical problems faced by managers	4	E
CO-3	identify the social responsibility of business	4	U
CO-4	remember the factors influencing business ethics	4	R
CO-5	enhance awareness about Global Business	4	U

**Unit I Business Ethics:**

Nature - Religion and Ethics – Moral and Ethics - Ethics and Management - Relationships Between ethics and Business Management - Ethics in Business – Nature of Business Ethics and Values - Importance of Ethics in Business.

**Unit II Ethical Values for Managers:**

Need for Business Ethics – Universal Criteria – Business Competition and Ethics - Ethical Problems Faced by Managers - Managerial Performance -Value Driven Stake Holder Management

- Management thought As per Indian Ethics. Management in Indian Companies

**Unit III Managing Ethics:**

Building a Value System: Codes of Ethics - Spiritual Qualities - Setting Standards From Top - Social Responsibility of Business - Encouraging Ethical Behaviour in an Organistaion. Role of Laws and Enforcement: Right and Stakeholders - Goal Setting -Rules and enforcement - Legal Compliance Strategy – Ethics Committees. Training Programmes in Ethics: Training on Job and Surveys - Ethics Audit and Bench Marking – Ethics Suggestions Schemes.

**Unit IV Ethical values and Decision Making Process:**

Factors Influencing Business Ethics - Decision Process in Competitive Pressures - Ethical Decision Making - Obedience to Authority - Ethical Decision Dilemmas - Technology Revolution and Ethics - Conflict Resolution.

**Unit V Ethics in Global Business:**

Global Business and Ethics – IT and Ethics- Ethics in E.Commerce. – BPO - BT- Healthcare and pharmaceutical Business – Global Business and Ethical Convergence.

**Skill Development**

1. Chart out the factors influencing Business ethics
2. Present a diagram showing the relationship between ethics and business management
3. Prepare a chart showing the social responsibility of business
4. Prepare a framework on IT and Ethics

**Text Book:**

Badi, R.V., and Badi,N.V. (2012). *Business Ethics* (2<sup>nd</sup> ed). New Delhi: Vrinda Publications (P) Ltd.

**Reference Books:**

1. Ferrell I.O.C., John, Paul Fraderich, & Linda Ferrell. (2006). *Business Ethics Ethical Decision Making and Cases* (6<sup>th</sup> ed). New Delhi: Biztantra.
2. William.H., Shaw. ( 2005). *Business Ethics*. (1<sup>st</sup> ed). Singapore: Asia Pvt Ltd.
3. Dr. Brijrajsinh P.Gohol. (2012). *Ethics in Management*. (1<sup>st</sup> ed). USA: Paradise Publishers.
4. Kulshrestha., Sharma and Sharma. (2009). *Values and Ethics*. (1<sup>st</sup> ed). New Delhi: Vaya Education of India
5. Dr. C.K.Roy.(2011).Corporate Governance Values and Ethics.( 2<sup>nd</sup> ed).New Delhi: Vaya Education of India

## Semester – IV

### Elective II c. Soft Skill Development

Course Code: AC2047

Hours / week	Credits	Total hours	Marks
5	4	75	100

#### Objectives:

1. To help the students develop soft skills for the overall personality development.
2. To provide a platform to remove the inhibition of the students.

#### Course Outcomes

COs	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand the essentials of soft skills	5	U
CO -2	understand different ways of developing positive attitude	5	U
CO -3	apply tips for personality development	5	Ap
CO -4	analyse the concept of time and stress management	5	An
CO -5	analyse the guidelines for career planning and management	5	An

#### Unit I

##### Soft Skills and Self Discovery:

Introduction- Meaning -Importance-Attributes-Negotiating –Essentials- Purpose- Exhibiting your Soft Skills- Identifying your Soft Skills-Improving SoftSkills-Ways to enhance Soft Skills – Soft Skills training- -Top 60 soft skills – Practicing soft skills- Measuring attitude.

#### Unit II

##### Developing Positive Attitude and Mind Power:

Introduction- Meaning- Features of attitudes- Attitude and behavior- Formation of attitude- Change of attitudes-- Ways to change the attitude in a person- Attitude in a work place- Power of positive attitude-Developing positive attitude-Obstacles in developing positive attitude-Staying positive/ negative- Overcoming negative attitude- Negative attitude and its results-Mind Power – Meditation- Benefits of Meditation and Mind power.

#### Unit III

##### Body Language and Personality Development:

Introduction of body language – Origin-Voluntary and in-voluntary body language- Purpose- Types-Parts of body language- Uses-Body language in building interpersonal relations- Reasons-Personality Development- Definition –Character- Attitude-Behaviour- Types

–Good behaviour- Will and Determination-Smartness-Moral values-Personal values- Social values-Inspiration- Intelligence- Tips for personality development.

#### **Unit IV**

##### **Time and Stress Management:**

Introduction- Rules-Take a good look at the people around you- Sense of time management-Time is money-Features of time –Three secrets of Time management- Time management matrix- Analysis-Effective scheduling-Grouping of activities-steps-Difficulties-Way to find free time-Time management tips - Concept of positive and negative aid to Stress Management-Kinds- Sources- Behaviour identified with stress- Assessing the existence of stress-Tips to overcome stress.

#### **Unit V**

##### **Career Planning and Management:**

Introduction- Career Planning Cycle- Benefits- Guidelines for choosing career- Myths about choosing a career- Tips for successful career planning-Developing career goals-Final thoughts on career planning-Things one should know while starting career and during career-Career Management.

##### **Skill Development**

1. Quote the examples of popular people who removed their inhibition through soft skills.
2. Draft your own ideas to take a good look at the people around you.
3. Identify and list your soft skills.
4. Give necessary suggestions to overcome the negative attitude and developing positive attitude.
5. Practice meditation to enhance mind power.

#### **Text Book:**

Alex,K. (2009). *Soft skills*, (3<sup>rd</sup> edition). New Delhi: S.Chand Publishing (P) Ltd.

#### **Reference Books:**

1. Bhaskara Reddi. *Soft Skills & Life Skills*, (1<sup>st</sup> edition). Hyderabad: BSC Publishers & Distributors.
2. Singh, S.R. (2012). *Time management*. (1<sup>st</sup> edition). New Delhi: Aph Publishing Corporation.
3. S. Hariharan, N., Sundararajan, S.P., and Shanmugapriya. (2010). *Soft Skill*. (1<sup>st</sup> edition). Chennai: MYP Publishers.
4. Jeff Butterfield (2013). *Soft Skills for Every One*, (1<sup>st</sup> edition), New Delhi: Cengage Learning India Limited.
5. S. Anandamurugan (2011). *A Guide to Soft Skill*, (1<sup>st</sup> edition). Chennai: Sura Books



**Semester V**  
**Major Core XI - Corporate Accounting**  
**Course Code: AC2051**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To enable students to acquire the basic knowledge on corporate accounting according to Companies Act 2013.
2. To train students in the preparation of company accounts.

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares	1	U
CO-2	develop a process for redemption of preference shares and determine the value of goodwill and shares by choosing appropriate methods	3	Ap
CO-3	prepare Company Balance Sheet and Compute Managerial Remuneration	3	E
CO-4	construct the restructuring of the capital structure in the Financial Statement of the Company	3	U
CO-5	explain the procedures related to liquidation of companies and Prepare Statement of Affairs and Liquidators Final Statement	3	U

**Unit I: Introduction to Shares**

Shares – Meaning - 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. Debentures: Meaning – Features – Classes of Debentures – Shares Vs. Debentures (Theory Only).

**Unit II: Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares**

Redemption - Meaning - Issue and Redemption – Legal Provisions – Sources of Redemption – Capital Redemption Reserve. Valuation of Goodwill - Simple Profit Method - Super Profit Method - Annuity Method. Valuation of Shares: Methods of Valuation of Shares - Net Asset Method - Yield Method.

**Unit III: Profit Prior to Incorporation and Final Accounts 2013**

Profit Prior to Incorporation: Nature of Profit or Loss –Ascertainment of Profit or Loss Prior to Incorporation – Calculation of Sales Ratio – Calculation of Weighted Ratio. Final Accounts: Preparation of Company Financial Statements – Preparation of Company Balance Sheet – Computation

of Managerial Remuneration.

#### **Unit IV: Internal and External Reconstruction**

Alteration of Share Capital - Internal Reconstruction or Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries on Internal Reconstruction– Preparation of Balance Sheet. Amalgamation as Per AS 14 – Calculation of Purchase Consideration – External Reconstruction (Theory Only)

#### **Unit V: Liquidation of Companies**

Meaning – Difference between Liquidation and Insolvency – Modes of Winding Up - Order of Payment – Treatment of Preferential Creditors – Calculation of Liquidators' Remuneration – Contributories – Liquidators' Statement of Account.

#### **Skill Development**

1. List any five cases of Joint Stock Companies amalgamated with the brief description of each case
2. Devise a plan for redemption of preference shares
3. Prepare a Liquidator's Final Statement with particulars
4. State the accounting procedures involved in Amalgamation as per AS 14

#### **Text Book**

1. Jain, S.P. and Narang, (2017). *Advanced Accountancy Corporate Accounting Vol. II*. (21<sup>st</sup> Revised Edition). New Delhi: Kalyani Publishers.

#### **Reference Books**

1. Reddy, T.S & Murthy, A. (2011). *Corporate Accounting*. (6<sup>th</sup> edition). Chennai: Margham Publications.
2. Pillai, R.S. N. & Bagavathi & Uma, S. (2013). *Fundamentals of Advanced Accounting*. (3<sup>rd</sup> revised edition). Vol. II. New Delhi: S. Chand & Sons Pvt. Ltd.
3. Shukla MC, Grewal TS & Gupta SC (2017), *Advanced Accounts, Volume II*, S.Chand & Company Ltd., New Delhi,.
4. Gupta R. L. & Radhaswamy M. (2018), *Corporate Accounting*, Sultan Chand & Sons, New Delhi.
5. Maheshwari S N & S K Maheshwari (2017), *Financial Accounting*, Vikas Publishing House Pvt. Ltd., New Delhi.

**Note:** The ratio of theory and problem in the question paper should be 25 : 45.

**Semester V**  
**Major Core XII: Business Law**  
**Course Code: AC2052**

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives**

1. To familiarize the students with the provisions of various Acts relating to commercial undertakings.
2. To give knowledge based on consumerism and consumers rights and to make them aware of modern technologies for legal purposes.

**Course Outcomes**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the classifications of contracts	5	U
CO-2	recognize and address the legal issues on Indemnity and Guarantee	2	Ap
CO-3	find out the difference between contract and agreements and to understand Quasi Contract.	2	U
CO-4	Analyze the elements of Consumer Protection Act	2	Ap
CO-5	recognise the importance of Information Technology in business.	5	An

**Unit I**

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.

**Unit II**

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 III**

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 IV**

Special Contract: Indemnity and Guarantee - Definition Indemnity - Rules for Making Indemnity - Difference between Indemnity and Subrogation - Discharge of Surety - Termination of Guarantee Contract - The Consumer Protection Act – Consumer Protection Council – Consumer Dispute Redressal Forum – Commissions.

## **Unit V**

The Information Technology Act 2000- Definitions - Digital and Electronic Signature - Electronic Records Signatures and Certificates - Duties - Penalties – Compensation – Cyber Appellate Tribunal – Offence – Revision.

### **Skill Development**

1. Prepare a chart showing Indian Contract Act and its elements.
2. Differentiate between unlawful and illegal agreements.
3. List out the remedies for breach of contract.
4. Describe the functions of Consumer Dispute Redressal Forum.
5. Organize a brain storming session to discuss the role of Information Technology and its significance in business.

### **Text Book**

1. Kapoor N.D., (2020), Commercial Law , New Delhi: Sultan Chand & Sons.

### **Reference Books**

1. Chawla R.C (1990), Commercial Law New Delhi:, Kalyani Publishers.
2. Majumdar P.K. (2015), Law of Consumer Protection in India-- (Amendments)--by Dwivedi Publishing Company--Law Agency--Allahabad.
3. Hardy Ivarmy E.R., Paul Latimer( 1998),Case Book on Commercial Law .
4. Batra V.K., Kalra N.K., Mercantile Law. Tata Mc. Graw (1993). New Delhi: Hill Publishing Co. Ltd.
5. The law of Information Technology with State Amendments and Short Comments Delhi: Professional Book Publishers.

**Semester V**  
**Major Core XIII: Income Tax Law and Practice - I**  
**Course Code: AC2053**

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives**

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

**Course Outcome**

COs.	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.	4	U
CO-2	identify the residential status and incidence of tax for Resident and Non-resident.	4	AP
CO-3	compute taxable income from salary.	6	AP
CO-4	compute taxable income from House Property.	6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	4	AP

**Unit I: Introduction to Income Tax**

Income Tax - Meaning - Important Terms: Assessment Year, Previous Year, Person, Assessee and Income. Concept of Income - History of Income Tax in India. Residential Status: Individual, Hindu Undivided Family, Firm and Association of Persons, Company- Incidence of Tax: Kinds of Income – Problems on Residential Status and Incidence of Tax.

**Unit II: Income from Salary**

Meaning - Basis of Charge – Features – Meaning – Scope - Allowances – Perquisites - Profits in lieu of Salary – Deductions from Salary – Computation of Taxable Salary.

**Unit III: Income from House Property**

Meaning – Basis of Charge – Composite Rent – Determination of Gross Annual Value – Net Annual Value – Interest on Housing Loan – Recovery of Unrealised Rent – Income from House Property: Self Occupied, Let Out, Let Out with Arrears of Rent, Let Out with Composite Rent, One House Let out and Another House Self Occupied, – Part of the House Let Out and Part of the House Self Occupied, Part of the Year Let Out and Part of the Year, Let Out with Vacancy, Co-owners - Computation of House Property Income.

**Unit IV: Income from Business or Profession**

Meaning – Basis of Charge – Business – Profession – Vocation – Deductions – Expenses Expressly Disallowed – Deemed Profits - Computation of Income from Business – Income from Medical, Legal, Accounting Profession.

## **Unit V: Capital Gains and Income from Other Sources**

Capital gains: Meaning – Basis of Charge – Capital Assets: Self-generated Assets, Short Term and Long Term Capital Assets - Transfer – Cost of Acquisition, Cost of Improvement - Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.

Income from Other Sources: Meaning – Specific and Other Incomes Chargeable: Dividend, Winnings from Lotteries, Crossword Puzzles, Horse Race and Card Games etc., Rental Income from Letting of Machinery, Plant or Furniture, Family Pension, Interest on Securities, Interest on Compensation, Amount not Deductible in computing the income – Deemed Income chargeable to tax. Computation of Income from Other Sources.

### **Skill Development**

1. Computing Taxable Salary for a Government employee.
2. Computing Taxable Income from House property with imaginary figures.
3. Calculating Taxable Income of any business.
4. Give some examples for Short and Long Term Capital Assets and identify the exempted items under capital gains.
5. Compute Taxable Income from Other Sources.

### **Text Book**

Murthy, A. *Income Tax Law and Practice*. Chennai: Vijay Nicole Imprints Private Limited. (Current Assessment Year)

### **Reference Books**

1. Reddy, T.S. and Hari Prasad Reddy, *Income Tax Law and Practice*. Chennai: Margham Publications. (Current Assessment Year)
2. Mehrotra, H.C. Agarwal, *Income Tax Law & Accounts*. Chennai: Sahitya Bhawan Publications. (Current Assessment Year)
3. Gaur, V.P. & Narang, D.B. *Income Tax Law and Practice*. Chennai. Kalyani Publishers. (Current Assessment Year)
4. Raajhavelu, K. *Income Tax Law and Practice*. Vellore: Sri Venkataswara Padamawadhi Publications. (Current Assessment Year)
5. Saha, R.G. Usha Devi, N. *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: 45.**

**Semester V**  
**Major Core XIV - Research Methodology**  
**Course Code: AC2054**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

3. To enable the students acquire knowledge on research.
4. To help the students to collect, analyse the data and to prepare the research report.

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the concept and different types of research studies	5	U
CO-2	formulate the research problem for preparing research design	5	C
CO-3	identify the methods of collecting data	5	R
CO-4	make use of statistical tools to analyse the data	5	An
CO-5	preparation of research report	3	C

**Unit I: Introduction to Research**

Concept – Definition – Characteristics – Objectives – Nature – Importance of Research – Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical – Exploratory and Survey.

**Unit II: Research Problem and Research Design**

Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem – Steps in selecting the Research Problem – Research Design: Definition – Classification – Features – Types of Research Design; Exploratory – Descriptive – Diagnostic – Experimental – Informal and Formal Experimental Designs – Selection of Research Problem – Features and Criteria of Good Research Design.

**Unit III: Review of Literature and Sampling Design**

Review of Literature – Introduction – Levels of Information – Types of Information Sources: Indexes and Bibliographies – Dictionaries – Encyclopedias – Handbooks – Directories -Sampling Design: Concept – Factors Affecting the Size of the Sample –Stages in Sample Design –Sample Design Characteristics – Types of Sample Design: Probability and Non-probability Sampling.

**Unit IV: Data Collection and Analysis**

Data collection – Meaning - Methods of Data Collection – Primary Data: Observation – Interview – Survey through Questionnaire and Schedule – Distinction between Schedule and Questionnaire – Secondary Data – Sources - Processing of Data: Editing – Coding – Classification – Tabulation. Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis –Statistical Analysis of Data: Arithmetic Mean – Median – Mode.

## **Unit V: Writing Research Report**

Introduction – Report Drafting – Steps: Statement of Problem and its Analysis – Outline of Research Work – Rough Draft – Redrafting – Bibliography – Final Draft - Contents of the Research Report; Preliminary Text – Main Text – Reference Material – Methods of Research Report Writing.

### **Skill Development**

1. Identify a research problem and formulate its objectives.
2. Draft the research design.
3. Prepare a questionnaire for the identified research problem.
4. Collect a few reviews of literature.
5. Collect primary data from 30 sample respondents.
- 6.

### **Text Book**

Janardhanan K.A. and Radharamanan Pillai (2014). *An Introduction to Research Methods*. Professional & Technical Publishers, Gandhipuram.

### **Reference Books**

1. Kothari, C.R. (2006). *Research Methodology*. (3<sup>rd</sup>ed). New Delhi: New Age International Private Limited Publishers.
2. Saravanavel, P. (2014). *Research Methodology*. (16<sup>th</sup> ed). Allahabad: KitabMahal Publication.
3. Donald, R. Cooper. (2006). *Business Research Methods*. (9<sup>th</sup>ed). Delhi: Tata McGraw - Hill Publishing Company Limited.
4. Anderson et al. (2002). *Thesis & Assignment Writing*. (1<sup>st</sup> ed). United States: John Wiley & Sons.
5. Panneerselvam, R. (2009). *Research Methodology*. (5<sup>th</sup>ed). New Delhi: PHL Learning Private Limited



**Semester V**  
**Ability Enhancement Course**  
**Environmental Studies**  
**Course Code: AEC201**

Hours per Week	Credits	Total Hours	Marks
2	2	30	100

**Objectives**

- To understand the ecosystem, biodiversity and their conservation
- To make them identify the impact of pollution , disaster and population

**Course outcome**

CO	Upon completion of this course the students will be able to:	CL
CO - 1	understand the multidisciplinary nature of environmental studies	U
CO - 2	recall the components of different ecosystems	R
CO - 3	interpret the levels of diversity and its conservation	A
CO - 4	analyze the impact of population, pollution and disasters	An

**Unit I**

**Multidisciplinary nature and Natural Resources**

Multidisciplinary nature of environmental studies – scope of environmental studies- natural resources - renewable and non renewable resources – land, water, forest and energy resources.

**Unit II**

**Eco system**

Ecosystem – components –types – structure and function – food chain – food web – major ecosystems- forest, grass land, desert and aquatic - pond, marine and river ecosystems.

**Unit III**

**Biodiversity and conservation**

Definition – magnitude of biodiversity - levels of diversity – biogeographical classification of India – Biodiversity hotspots in India – Himalayas, Indo Burma, Western Ghat and Sunderland, Endemic, Endangered Red Data Book - Insitu and Exsitu conservation.

## **Unit IV**

### **Environmental Pollution**

Pollution – types, sources and effects of air, water, soil, noise, radioactive and plastic pollutions  
- Role of an individual in prevention of pollution.

## **Unit V**

### **Social Issues and Environment**

Disaster - cyclone, flood, drought, earthquake and management - Population explosion – impact of population, growth on environment and social environment.

### **Reference books**

1. Sharma R.C, Gurbir sangha, (2018). Environmental Studies. New Delhi: Kalyani Publishers,
2. Murugesan. R, (2014).Environmental studies, Madurai: Millennium publishers and distributors,
3. Arumugam.N, Kumaresan.V, (2012). Environmental Studies. Nagercoil: SARAS Publication.
4. Dr.Asthana.D.K., Dr.Meera Asthana, (2010). Environmental Studies. New Delhi: S.Chand & Company Ltd.,
5. Beny Joseph, (2018). Perspectives in Environmental Studies. New Age International Publishers

**Semester V**  
**Foundation Course III - Human Rights Education (HRE)**  
**Course. Code: FCV203**

**Objectives**

1. Make them to identify issues, problems and violation of human rights.
2. Resolve the problems of human rights in their own life and society.

**Course outcome**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	explains the historical growth of the idea of human rights.		U
CO - 2	interpret the problems of human rights and find solution.		A
CO - 3	analyze the importance of women and child rights		An
CO - 4	evaluate concepts and ideas of human rights		E

**Unit I**

Social Justice - Need for Social Justice, Parameters of Social justice. Untouchability - problems, causes, casteism. Social reformers - contributions of Dr. B.R. Ambedkar and E.V. Ramasamy. Role of Mandal commissions in Social justice - Social, educational, economic indicators and recommendations

**Unit II**

Human Rights - approaches and concept of human rights. United Nations - UN commission on Human rights, other UN bodies on Human rights. Fundamental rights of Indian Citizen. Fundamental duties of Indian Citizen. Political rights of Indian Citizen. Human rights concern in India.

**Unit III**

Women Rights - History and need of women rights. United Nation on women rights - issues by identified United Nation. Women and climate change. Women rights and problems. Problem faced by women during medieval and modern India.

#### **Unit IV**

Gender inequality - seven types of inequality. Constitutional and legal provision for women in India. Special initiatives for women. Women struggle and reforms. Women today.

#### **Unit V**

Child Rights: History and declaration of rights of children. Convention on rights of child, Child rights in India. National commission on women rights. Issues faced by women. Constitutional and Legal provision in India. Child rights in Indian Constitution.

#### **Reference Book**

Dr. Arymugam, N., Dr. Mohana., & Lr. Palkani. (2017). Value Based Education. (4<sup>th</sup> ed.). TamilNadu, Saras Publication

**Self-Learning Course**  
**Semester – III / V**  
**Introduction to Goods and Services Tax**  
**Sub. Code: AC20S1**

Hours / Week	Credits	Total Hours	Marks
-	2	-	100

**Objectives**

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

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	4	U
CO-2	identify the transactions covered under GST, the models and structure of GST	5	Ap
CO-3	clarify the procedure for registration, amendment, and cancellation of registration	4	E
CO-4	understand the forms of supply, place and time of supply, taxable and non-taxable supply	4	U
CO-5	determine the value of goods and services	5	Ap

**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**

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.

**Semester VI**  
**Major Core XV: Management Accounting**  
**Course Code: AC2061**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

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

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	elevate the financial statement analysis for strategy decision making	1	E
CO-2	examine the solvency, turnover and liquidity of a business by using ratios.	3	An
CO-3	analyse the pattern of sources and application of funds.	5	An
CO-4	able to prepare various budgets for the proper functioning of an organization.	8	R
CO-5	evaluate the cash flow and fund flow position of the organization.	4	E

**Unit I: Introduction to Management Accounting**

Meaning – Nature and Scope – Relationship between Financial Accounting, Cost Accounting and Management Accounting – Role of Management Accountant in the present Scenario. Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis. Comparative Financial Statement, Common Size Financial Statement, Trend Analysis.

**Unit II: Ratio Analysis**

Meaning – Advantages and Limitations – Calculation and Interpretation of Ratios: Profitability, Activity, Liquidity and Solvency Ratios.

**Unit III: Fund Flow and Cash Flow Analysis**

Meaning – Advantages and Limitations – Preparation of Fund Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds. Meaning – Comparison between Fund Flow and Cash Flow Statements – Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement.

**Unit IV: Marginal Costing**

Meaning – Characteristics – Advantages – Limitations – Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis – Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety. Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques (Theory Only)

**Unit V: Budget and Budgetary Control**

Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets – Preparation of Budgets – Sales Budget, Production Budget, Cash Budget, Flexible Budget.

**Skill Development**

1. From the financial statements of any listed company of your choice, extract the cash Flow statement for the period before COVID 19 and after COVID 19 and analyse the impact of COVID 19 on the Cash Flow position of the organization.
2. Prepare comparative and Common Size Statements of a company of your choice and give your interpretation.
3. Calculate ratios of any two companies and give interpretation.
4. Describe the significance of Marginal Costing techniques in taking important managerial decisions.
5. Prepare a Sales budget of a company with imaginary figures and give your comments regarding the selling condition of the product.

**Text Book**

Murthy.A, Gurusamy. S (2009) Tata McGraw – Hill Publishing Company Limited, New Delhi.

**Reference Books**

1. Pillai R.S.N., Bagavathi (2016), Management Accounting, S. Chand & Company Pvt. Ltd., New Delhi
2. Gordon E, Sundaram N, Sriram M (2018), Management Accounting Principles, Himalaya Publishing House, Mumbai
3. Eugene Franco (2016), Management Accounting, Charulatha Publications, Chennai
4. Pandey I.M. (2007), Management Accounting, Vikas Publishing House Pvt.Ltd., New Delhi
5. Jawahar Lal (2003), Advanced Management Accounting, S.Chand & Company Ltd., New Delhi.

**Semester VI**  
**Major Core XVI: Industrial Law**  
**Course Code: AC2062**

Hours / Week	Credits	Total Hours	Marks
6	4	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.

COs	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	2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	2	U
CO-3	describe the impact of industrial regulations on Indian Economy	2	U
CO-4	calculate the compensation for disabilities as per law	2	E
CO-5	recognize the need of ESI and ESN Course	2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	2	U

**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.

### **Skill Development**

1. Prepare a report showing how the Trade Unions are functioning in Factories.
2. Discuss the provisions relating to ESI Act 1948 and its amendments.
3. Identify the legal aspects of Industrial Dispute Act and Minimum Wages Act.
4. List out the problems faced by employees working in factories and find out the solutions given in various Factories Act.

### **Text Book**

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

### **Reference Books**

2. Chawla, R.C.( 1990). *Commercial Law* . New Delhi: Kalyani Publishers.
3. Arun Humarsen, Jitemara& Humarmitra Bulterworths (1979).*Commercial Law* (including Company Law) and Industrial Law, London.
4. Hardy Ivarmy E.R. & Paul Latimer (1998). *Case Book on Commercial Law*.
5. Batra, V.K. & Kalra, N.K. (1993). *Mercantile Law*. New Delhi: Tata Mc Graw Hill Publishing Co. Ltd.
6. Manual of Labour and Industrial laws--(Central Industrial and Labour Acts)--Rules and Regulations—Dwivedi Law Agency --Vol:1& 2.

**Semester VI**  
**Major Core XVII: Income Tax Law and Practice – II**  
**Course Code: AC2063**

Hours / Week	Credits	Total Hours	Marks
6	4	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

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

**Unit I:**

**Set-Off of Losses and Clubbing of Income**

Set-off and Carry Forward of Losses, Clubbing and Aggregation of Income.

**Unit II:**

**Deductions from Gross Total Income**

Deductions from Gross Total Income – 80 C to 80 U (simple problems)

**Unit III:**

**Agricultural Income**

Meaning – Basic Conditions – Types – Examples of Agricultural Income, Non-Agricultural Income, Partly Agricultural and Partly Non-Agricultural Income

**Unit IV:**

**Assessment Procedure**

Returns- Filing of Return of Income – Due Date – Assessment – Kinds of Assessment – Assessment Procedure (Theory Only)

## **Unit V:**

### **Assessment of Individuals**

Assessment of Individuals – Rate of Tax – Computation of Tax Deducted at Source – Tax Deducted at Source from Salary - Computation of Income and Tax Liability of Individuals

### **Skill Development**

1. Visit any Auditor's Office and have an interaction on IT filing procedures for two hours
2. Prepare a list of agricultural and non-agricultural income
3. Create an awareness chart of allowable Deductions u/s.80
4. Prepare a list of enclosures required for IT filing
5. Prepare a model of computation of income and tax liability of an Individual.

### **Text Book**

Murthy, A. *Income Tax Law and Practice*. (10<sup>th</sup> edition). Chennai: Vijay Nicole Imprints Private Limited. (Current Assessment Year)

### **Reference Books**

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

**Semester VI**  
**Major Core XVIII - Human Resource Management and Development**  
**Course Code: AC2064**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To educate students with different concepts, techniques and principles of human resource management of an organization.
2. To help the students understand the importance of career planning, training and development to meet the challenging world.

**Course Outcome**

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	understand the concept, features and new trend in human resource management.	2	U
CO-2	analyse the environmental factors influencing human resource management.	4	An
CO-3	evaluate the organizational process and the structure of Human Resource Department.	4	E
CO-4	understand career planning and the process of career development.	5	U
CO-5	identify the parameters of training and development	1	R

**Unit I: Introduction to Human Resource Management**

Concept- Features - Objectives and Significance of Human Resource Management: Organisational Significance - Social Significance - Professional Significance - Human Resource Management as Profession - New Trend in Human Resource Management - Qualities of Human Resource Manager-Indian Scenario.

**Unit II: Environmental Influences on Human Resource Management**

Environmental Factors: Economic – Legal – Technological - Socio-Cultural Environment. Implications for Human Resource Management Practices - Changing Indian Business Environment and Human Resource Management - Emerging Challenges in Human Resource Management - Role and Responsibility of Human Resource Professionals in Changing Environment.

**Unit III: Organisation Structure for HRM**

Concept - Need for Formal Organisational Structure - Features of Good Organisational Structure - Process of Designing Organisational Structure - Functions of Human Resource Management - Structure of Human Resource Department.

#### **Unit IV: Developing Human Resources**

Concept – Features – Need - Responsibility for Human Resource Development: Responsibility of Line Managers - Responsibility of Human Resource Development Department-Career Planning and Development: Concept - Career Stages: Exploration – Establishment - Mid-Career - Late Career – Decline - Career Planning – Benefits - Career Planning Process: Identification of Individual Needs and Aspirations - Identification of Organizational Needs and Opportunities - Assessment of Individual Strengths and Weaknesses - Placement on Career Plans-Review of Career Plans - Career Development - Benefits.

#### **Unit V: Training and Development**

Concept – Role - Parameters to Training and Development-Training and Development Methods - Organising, Training and Development Programmes - Evaluation of Training and Development – Cost-benefit Analysis for Training and Development.

#### **Skill Development**

1. Prepare an album on Social Significance of HR.
2. Mind mapping the roles and responsibilities of HR professionals in the changing environment.
3. Assess your strengths and weaknesses and share them in small group.
4. List out the process involved in career planning.
5. Analyse the methods of training and development..

#### **Text Book**

Prasad, L.M (2009). *Human Resource Management*.(2<sup>nd</sup>ed). New Delhi.Sultan Chand &Sons.

#### **Reference Books**

1. Khanka, S.S. (2012). *Human Resource Management*.(1<sup>st</sup>ed). New Delhi: S. Chand &Pvt.Co. Ltd.
2. Premavathy, N. (2011). *Human Resource Management and Development*. (1<sup>st</sup>ed). Chennai:Sri Vignesh Graphics.
3. Aswathappa, K. (2005) .*Human Resource Management*. (7<sup>th</sup>ed). New Delhi: Tata McGraw-Hill Publishing Company Ltd.
4. Gupta, C.B (2015). *Human Resource Management*.(16<sup>th</sup> revised edition). New Delhi: SultanChand &Sons.
- 5.Sundar.K&Srinivasan.J(2013).*HumanResourceManagement*.(1<sup>st</sup>ed).Chennai:VijayNicole Imprints Private Limited.

**Semester VI**  
**Elective IV a: Organisational Behaviour**  
**Course Code: AC2065**

Hours / Week	Credit	Total Hours	Marks
5	4	90	100

**Objectives**

1. To enable the students to understand executive behaviours in the work place
2. To equip students to cope up with group dynamics and Team building.

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the organizational behaviour in the working place	2	Un
CO-2	identify one's own personality and perception	1	R
CO-3	measure the Attitude, Values, Emotions and Moods of Human Beings	5	R
CO-4	coping with the group members and team building	2	R
CO-5	learn the organizational Climate and Culture in the business world	4	An

**Unit I: Introduction to Organizational Behaviour**

Definition - Key Elements - Nature and Scope - Need - Contributing Disciplines to Organisational Behaviour: Psychology – Sociology – Anthropology – Other Social Sciences – Challenges - Behaviour Process – Models: Autocratic – Custodial – Supportive - Collegial.

**Unit II: Individual Perspective**

Individual and Individual Differences - Human Behaviour and its causation- Personality: Concept – Determinants – Types - Development of Personalities - Personality Influence – Measures - Perception: Perception Differences from Sensation – Process – Factors – Improvement - Application in Organisational Behaviour.

**Unit III: Attitude, Values, Emotions and Moods**

Attitudes: Concepts – Formation – Types – Measurement - Values: Concept – Types – Formation - Value and Behaviour - Developmental Values - Emotions and Moods: Types –Sources – Aspects – Theories - Affective Events Theory - Emotional Intelligence: Competence - Benefits - OB Applications of Emotions and Moods.

## Unit IV: Group Dynamics

Group Behaviour: Characteristics of a Group - Reasons for Formation of Group – Types – Stages - Group Behaviour - Group Decision Making - Team Buildings: - Types- Process- Roles-Failure - Successful - Social Loafing - Conflict: Conflict Vs Competition – Sources – Types – Aspects – Process - Conflict Management

## Unit V: Organisational Climate and Culture

Organisational Climate- Concept- Dimensions- Determinants- Culture: Concept - Types- Functions - Creating, Sustaining and Changing a Culture- Learning of Culture- Organisational Climate Vis - a Vis Organisational Culture

### Skill Development

1. Mind mapping the contribution of organizational discipline
2. Collecting the pictures on perception and displaying it on the notice board
3. Drawing a flow chart of one's own personality and perception in the form of album
4. Presenting family's values, emotions and moods through assignment
5. Preparing successful team building in the form of roleplay
6. Presenting Holy Cross College's climate and culture in the form of assignment
7. Handling conflict management among students in the form sharing(oral)

### Text Book

SS Khanka (2020). *Organisational Behaviour*. (15<sup>th</sup> edition). S Chand and Company Limited

### Reference Books

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

**Semester VI**  
**Foundation Course IV- Gender Equity Studies**  
**Course Code: FCV204**

No. of Hours per Week	Credits	Total No. of Hours	Marks
1	1	15	100

**Objectives:**

1. To understand the historical background and trace the position of women down the ages.
2. To make the students aware of the legitimate rights and laws that aid women to march towards emancipation and empowerment.

**Course outcome**

CO	Upon completion of this course the students will be able to :	PSOs addressed	CL
<b>CO-1</b>	develop a critical judgment regarding the views of religions, epics and literary imagination about women	PSO-4	U
<b>CO-2</b>	analyze the socio-cultural and religious practices that subjugate women	PSO-4	An
<b>CO-3</b>	probe deep into the root cause of marginalization of women	PSO- 4	U
<b>CO-4</b>	understand the implementation of feministic concepts in practical life	PSO- 3	U
<b>CO-5</b>	examine how women are exploited as commercial commodities in advertisements and media	PSO-4	An

**Unit I**

Women in Historical Background

Women through the Ages

**Unit II**

Feminism – An Explanation

Feminist Thoughts in Practical Life



### **Unit III**

As Religions see  
Women Women in  
Christianity Women  
in Islam

### **Unit IV**

The Rights of Women  
Women and the  
Constitution

### **Unit V**

The Portrayal of Women in  
Advertisements The End of Enslavement  
of Women Empowerment of Women:  
Need of the Hour

### **Reference Book**

1. *Women in My Perspective*. (2012). Nagercoil: HCC Women's Stud

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

**Holy Cross College (Autonomous), Nagercoil-629004**

**Kanyakumari District, TamilNadu.**

**Nationally Re-Accredited with A<sup>+</sup> by NAAC IV cycle – (CGPA 3.35)**

**Affiliated to**

**Manonmaniam Sundaranar University, Tirunelveli**



**DEPARTMENT OF COMMERCE**

**RATIFIED SYLLABUS FOR THE UNDERGRADUATE PROGRAMME**

**(With effect from the Academic year 2021– 2022)**

## DEPARTMENT OF COMMERCE



### Vision

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

### Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

### Programme Educational Objectives (PEOs)

PEOs	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PEO-1	apply appropriate theory and scientific knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise
PEO-2	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards
PEO-3	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market.

### Programme Outcomes (POs)

POs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PO-1	understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of the business leads to social and economic development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for startup and project promotion.

### Programme Specific Outcomes (PSOs)

PSOs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PSO-1	develop competency in students to make them employable in the global market and to equip themselves a successful entrepreneurs
PSO-2	Apply different concepts in business to start and manage business and realizes the social Responsibilities
PSO-3	practice different techniques of communication and apply it in business and profession
PSO-4	enhance practical knowledge to practice business ethics in order to meet the national requirements
PSO-5	develop necessary professional knowledge and skills in academic, business and research.

#### Eligibility Norms for Admission

Those who seek admission to B.Com must have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Tamil Nadu with Commerce as one of the subjects or any other examination recognized and approved by the syndicate of 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% is required. There is no minimum pass mark for Continuous Internal Assessment.

### Components of B.Com Programme

#### Part III (Major and Allied)

Course	Components	No. of Courses x Maximum Mark	Total
<b>Major</b>	Core– Theory Courses	18 x 100	1800
	Elective-Theory Courses	3 x 100	300
	Project	1 x100	100
	<b>Total Marks</b>		<b>2200</b>
<b>Allied(I &amp;II)</b>	Theory Courses	2 x100	200
	<b>Total Marks</b>		<b>2200</b>
<b>Part III</b>	<b>Total Marks</b>		<b>2400</b>

**DEPARTMENT OF COMMERCE**  
**Course Structure**  
**For those who Joined from 2021-2022 onwards**  
**Distribution of Hours and Credits**

Course	Sem. I	Sem. II	Sem. III	Sem. IV	Sem. V	Sem. VI	Total	
							Hours	Credits
<b>Part I</b>								
Language	6 (4)	6 (4)	6 (4)	6 (4)	-	-	24	16
<b>Part II</b>								
English	6 (4)	6 (4)	6 (4)	6 (4)	-	-	24	16
<b>Part III</b>								
Major Core	6 (5)	6 (5)	6(5) + 5(4)	6(5) + 5(4)	6(5)+ 6(5)+ 6(5) 5(4)	6(5)+ 6(4)+ 6(4)+ 5(4)	80	64
Major Elective			5 (4)	5(4)	-	5 (4)	15	12
Major Project	-	-	-	-	5(4 )	-	5	4
Allied	6 (4)	6 (4)	-	-	-	-	12	8
<b>Part IV</b>								
Add on Course (Professional English)	2 (2)	2 (2)	2 (2)	2 (2)	-	-	8	8
NME(Non- Major Elective)	2(2)	2(2)	-	-	-	-	4	4
SEC(Skill Enhancement Course)	2 (2)	2 (2)	-	-	-	2 (2)	6	6
AEC(Ability Enhancement Course)	-	-	-	-	2(2)	-	2	2
<b>Total</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (25)</b>	<b>30 (23)</b>	<b>180</b>	<b>140</b>

### Courses Offered

Semester	Course	Course Code	Title of the Course	Hours / Week	Credits
I	Part I	TL2012	Language: Tamil	6	4
		FL2012	French		
	Part II	GE2111	General English	6	4
	Part III	AC2011	Major Core I: Financial Accounting -I	6	5
		AA2011	Allied I: Business Economics	6	4
	Part IV	ACM201	Add on Course: Professional English	2	2
		ANM201	Non Major Elective (NME):Basic Accounting	2	2
		SEC201/ SEC202	Skill Enhancement Course(SEC):Meditation and Exercise / Computer Literacy	2	2
	Part V	FCV201	Foundation Course I: Values for Life	-	-
		STP201	Student Training Programme (STP): Clubs & Committees/NSS	-	-
II	Part I	TL2022	Language: Tamil	6	4
		FL2022	French		
	Part II	GE2121	General English	6	4
	Part III	AC2021	Major Core II: Financial Accounting - II	6	5
		AA2021	Allied II: Principles of Marketing	6	4
	Part IV	ACM202	Add on Course: Professional English II	2	2
		ANM202	Non Major Elective (NME): Fundamentals of Banking	2	2
		SEC201/ SEC202	Skill Enhancement Course(SEC): Meditation and Exercise/Computer Literacy	2	2
	Part V	FCV201	Foundation Course I: Values for Life	-	1
		SLP201	Service Learning Programme (SLP) Community Engagement Course	-	-
STP201		Student Training Programme (STP):Clubs & Committees/NSS	-	-	
III	Part I	TL2031	Language: Tamil	6	4
		FL2031	French		
	Part II	GE2131	General English	6	4
	Part III	AC2031	Major Core III: Advanced Accounting	6	5
		AC2132	Major Core IV: Company Law and Secretarial Practice	5	4
		AC2035 AC2036 AC2037	Elective I: a) Principles of Management b) Retail Management c) Logistics and Supply Chain Management	5	4
	Part IV	ACM203	Add on Course: Professional English III	2	2
	FCV202	Foundation Course II: Personality Development	-	-	

<b>III</b>	<b>Part V</b>	SLP201	Service Learning Programme (SLP): Community Engagement Course	-	2
		SLP202	Service Learning Programme (SLP) Extension Activity (RUN)	-	-
		STP201	Student Training Programme (STP): Clubs & Committees/NSS		
<b>IV</b>	<b>Part I</b>	TL2041 FL2041	Language: Tamil French	6	4
	<b>Part II</b>	GE2141	General English	6	4
	<b>Part III</b>	AC2141	Major Core V: Costing	6	5
		AC2142	Major Core VI : Business Communication	5	4
		AC2045 AC2046 AC2047	Elective II: a) E-Commerce b) Business Ethics c) Soft Skill Development	5	4
		<b>Part IV</b>	ACM204	Add on Course: Professional English IV	2
	<b>Part V</b>	FCV202	Foundation Course II: Personality Development	-	1
		SLP202	Service Learning Programme (SLP) Extension Activity (RUN)	-	2
		STP201	Student Training Programme (STP): Clubs & Committees/NSS	-	2
	<b>V</b>	<b>Part III</b>	AC2151	Major Core VII: Corporate Accounting	6
AC2152			Major Core VIII: Business Law	6	5
AC2153			Major Core IX: Income Tax Law & Practice – I	6	5
AC2154			Major Core X: Research Methodology	5	4
AC20PR			Elective III – Project	5	4
<b>Part IV</b>		AEC201	Ability Enhancement Course (AEC): Environmental Studies	2	2
<b>Part V</b>	FCV203	Foundation Course III: Human Rights Education	-	1	
<b>VI</b>	<b>Part III</b>	AC2161	Major Core XI: Management Accounting	6	5
		AC2162	Major Core XII: Industrial Law	6	4
		AC2163	Major Core XIII: Income Tax Law and Practice – II	6	4
		AC2164	Major Core XIV: Auditing	5	4
	<b>Part III</b>	AC2065 AC2066 AC2067	Elective IV: a) Organisational Behaviour b) Strategic Management c) Enterprise Information System	5	4
		<b>Part IV</b>	ASK206	Skill Enhancement Course (SEC): Preparation for Competitive Examinations	2
	<b>Part V</b>	FCV204	Foundation Course IV: Gender Equity Studies	-	1
			<b>TOTAL</b>	<b>180</b>	<b>140 + 10</b>

### Compulsory Add on Courses offered by the Department

1. Microsoft Office Certification course before completing the first year.
2. Lower English Typewriting Examinations conducted by the Department of Technical Education, Government of Tamil Nadu before completing the second year.
3. Tally Academy Certification in TALLY ERP.9 before completing the third year.

### Self-Learning–Extra Credit Courses

Semester	Course Code	Title of the Course	Hours / Week	Credits
III/V	AC20S1	Introduction to Goods and Service Tax	-	2
IV/VI	AC20S2	Rural Marketing	-	2
III-VI		Online Course	-	2

#### Question Pattern

Internal Test	Marks
5x8 (Open Choice)	40
<b>Total</b>	<b>40</b>

**Note: 40 marks allotted for Internal Test is converted to 30.**

External Exam	Marks
Part A - 5 x 2	10
Part B- 5 x 4	20
PartC-5x8	40
<b>Total</b>	<b>70</b>

### Value Added Courses

Semester No.	Course Code	Title of the Course	Total Hours
III/IV	VAA201	Effective Communication Training	30
V / VI	VAA202	E-Filing of Tax Returns	30

### 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	60/75	60/75	60/75	60/75
Continuous Internal Assessment(2)	5	5	5	5	5	5
Quiz(2)	1	1	1	1	1	1
Class Test(3)	3	3	3	3	3	3
Class Assignment/ Group Discussion/Problem Solving	6	6	6	6	6	6
<b>Total Hours</b>	<b>90</b>	<b>90</b>	<b>75/90</b>	<b>75/90</b>	<b>75/90</b>	<b>75/90</b>



**Distribution of Total Hours – Elective / Allied**

Components	Elective				Allied
	Sem. III	Sem. IV	Sem. V	Sem.VI	Sem. I / II
Lecture hours	60	60	60	75	75
Continuous Internal Assessment(2)	5	5	5	5	5
Quiz(2)	1	1	1	1	1
Class Test(3)	3	3	3	3	3
Class Assignment/Group Discussion/ Problem Solving	6	6	6	6	6
<b>Total Hours</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>90</b>	<b>90</b>

**Examination Pattern**

**i. Part III**

**Ratio of Internal and External (Major/Elective/Allied): 30:70**

**Continuous Internal Assessment (CIA)  
Internal Components and Distribution of Marks**

Internal Components	Marks
Internal Test(2)	15
Quiz(2)	4
Class Test(3)	6
Assignment	5
<b>Total</b>	<b>30</b>

**Question Pattern**

Internal Test	Marks
Part A - 4x1 (No Choice)	4
Part B - 3x4 (Internal Choice)	12
Part C - 3x8 (Internal Choice)	24
<b>Total</b>	<b>40</b>

**Note: 40 marks allotted for Internal Test is converted to 15.**

External Exam	Marks
Part A - 10 x 1 (No Choice)	10
Part B- 5 x 4 (Internal Choice)	20
PartC-5x8 (Internal Choice)	40
<b>Total</b>	<b>70</b>

ii) Part – IV

Ratio of Internal and External = 50:50

a) Add on Course

**Internal Components and Distribution of Marks**

<b>Internal Component</b>	<b>Marks</b>
Listening	25
Group Discussion (to assess speaking and reading)	25
<b>Total</b>	<b>50</b>

b) Non – Major Elective (NME)

**Continuous Internal Assessment (CIA)  
Internal Components and Distribution of Marks**

<b>Internal Component</b>	<b>Marks</b>
Internal Test (2)	20
Quiz (2)	15
Class assignment/ Home assignment/ Project report	15
<b>Total</b>	<b>50</b>

**Question Pattern**

<b>Internal Test</b>	<b>Marks</b>
Part A 4 x 1 (No Choice)	4
Part B 3 x 4 (Internal Choice)	12
Part C 3 x 8 (Internal Choice)	24
<b>Total</b>	<b>40</b>

**Note: 40 marks allotted for Internal Test is converted to 20.**

<b>External Exam</b>	<b>Marks</b>
Part A 5 x 1 (No Choice)	5
Part B 5 x 3 (Internal Choice)	15
Part C 5 x 6 (Internal Choice)	30
<b>Total</b>	<b>50</b>

**c) Skill Enhancement Course (SEC) - Computer Literacy**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Objective type questions (30x1)	30
Exercise (Book) compulsory (2x10)	20
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Exercise 1	20
Exercise 2	10
Procedures for both Exercises	20
<b>Total</b>	<b>50</b>

**d) Skill Enhancement Course (SEC) - Meditation and Exercise**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Objective type questions (20x1)	20
Exercise (2x10)	20
Assignment	10
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Quiz	20
Written assessment (Open choice –10 out of 15 questions (10x3))	30
<b>Total</b>	<b>50</b>

**e) Ability Enhancement Course (AEC) - Environmental Studies**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Project Report	30
Viva Voce	20
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test (Open choice – 10 out of 15 questions (10x3))	30
<b>Total</b>	<b>50</b>

i) **Part V**

**Ratio of Internal and External = 50 : 50**

a) **Foundation Course - I (Values for Life)**

<b>Internal Component</b>	
<b>Component</b>	<b>Marks</b>
Song, Mime, Skit	20
Book Activities	20
A Kind Action	10
<b>Total</b>	<b>50</b>

<b>External Component</b>	
<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test ( Part A 5x2 = 10 ; Part B 5x4 = 20)	30
<b>Total</b>	<b>50</b>

b) **Foundation Course - II (Personality Development)**

<b>Internal Component</b>	
<b>Component</b>	<b>Marks</b>
Exercise from book	20
Skit	10
Group Album	20
<b>Total</b>	<b>50</b>

<b>External Component</b>	
<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test ( Part A 5x2 = 10 ; Part B 5x4 = 20)	30
<b>Total</b>	<b>50</b>

c) **Foundation Course – III (Human Rights Education)**

<b>Internal Component</b>	
<b>Component</b>	<b>Marks</b>
Album on current issues	20
Group Song, Mime, Skit	10
Open book test	20
<b>Total</b>	<b>50</b>

<b>External Component</b>	
<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test (Questions are of open choice 15 questions 3 marks each – answer any 10 (10x3))	30
<b>Total</b>	<b>50</b>

**d) Foundation Course – IV (Gender Equity Studies)**

**Internal Component**

<b>Component</b>	<b>Marks</b>
Album on Current Issues	20
Group Song, Mime, Skit	10
Open Book Test	20
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Quiz	20
Written Test (Questions are of open choice 15 questions 3 marks each – answer any 10 (10x3))	30
<b>Total</b>	<b>50</b>

**e) SLP - Community Engagement Course (CEC)**

(Field Work – 15 hrs; Class Hours – 15 hrs.)

**Internal Component**

<b>Component</b>	<b>Marks</b>
Assignment	10
Group Discussion	10
Attendance	30
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Project Report / Case Study(10-15 pages in print)	50
<b>Total</b>	<b>50</b>

**STP – Students’ Training Programme**

- Compulsory for all I & II-year students.
- Clubs and Committees – Eco Club, YRC, Rotaract Club, NSS/ RRC, AICUF, Consumer Club, Legal Literacy and Women’s Cell.
- Each student can opt for one of the clubs / committees.

**Semester I**  
**Major Core 1 - Financial Accounting - I**  
**Course Code: AC2011**

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

**Objectives**

1. To familiarise the students with accounting concepts and conventions and basic principles of accounting.
2. To help the students to prepare various accounts.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the rules, principles, concepts, conventions and accounting standards used in accountancy	PSO 5	U
CO-2	identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	PSO 5	R
CO-3	analyse the methods of ascertaining profit from incomplete records	PSO 5	An
CO-4	applying technology for preparing accounts	PSO 3	Ap
CO-5	calculate claims for loss of stock and loss of profit	PSO 3	Ap

**Unit I: Introduction to Accounting**

Basic Principles of Accounting - Accounting Concepts and Conventions - Accounting Standards: Meaning - Need - International Accounting Standards, Indian Accounting Standards. Journal - Ledger - Subsidiary Books Cash Book - Types - Trial Balance.

**Unit II: Final Accounts and Rectification of Errors**

Final Accounts - Trading, Profit and Loss Account and Balance Sheet - Adjusting Entries - Common Adjustments. Rectification of Errors: Errors Affecting the Trial Balance - Rectification of one sided errors - Rectification of two sided errors - Rectification of errors using suspense account.

**Unit III: 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 IV: Fire Insurance Claim Account**

Introduction - Calculation of Claim for Loss of Stock - Average Clause - Calculation of Claim for Loss of Profit - Average Clause.

**Unit V: Computerized Accounting**

Introduction - Advantages – Types of Computerized Accounting Software – Qualities of best accounting Software. Tally. ERP 9: History - Features - Facilities with Tally ERP 9 - Ledger and Groups - Ledger Creation - steps - Accounting Features - Inventory Features - Statutory Features - Payroll Information

## **Skill Development**

1. Present a diagram showing Accounting Standards
2. Present in a tabular form the Trading Profit & Loss Account of a medium size Company
3. List out the differences between Single Entry System and Double entry system
4. Present the format of Insurance policy –Life/ kind
5. Prepare Journal and Ledger Accounts using Tally ERP – 9

## **Text Book:**

1. Thothadri S, Nafeesa.S, (2018) Financial Accounting, (1<sup>st</sup> edition), Chennai: McGraw Hill Education (India ) Private Ltd.

## **Reference Books:**

1. Pillai, R.S.N. Bagavathi, & Uma. (2012). *Fundamentals of Advanced Accounting*, Volume 1. (3<sup>rd</sup> edition). New Delhi: S.Chand & Company.
2. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16<sup>th</sup> edition). New Delhi: Kalyani Publishers.
3. Sudhakar,V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*. (1<sup>st</sup> edition).New Delhi: S.Chand & Company.
4. Wilson,M . (2012). *Advanced Accountancy*. (2<sup>nd</sup> edition). Chennai: Scitech Publication.
5. Rasananda Mohanty & Sanjay Kumar Satapathy. (2016), *Computer Application in Business Accounting*, (1<sup>st</sup> edition).Hydrabad: Himalaya Publishing House.

**Note:** The ratio of theory and problem in the question paper should be 25: 45.

**Semester I**  
**Allied -I Business Economics**  
**Course Code: AA2011**

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

**Objectives**

1. To help the students understand the basic concepts of business economics.
2. To give an indepth knowledge on various aspects of economics.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the basic concepts of business economics	PSO-2	U
CO-2	classify different types of demand prevailing in the market	PSO-5	U
CO-3	gain knowledge on consumer behavior and consumer surplus	PSO-5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	PSO-5	An
CO-5	identify the phases of business cycle	PSO-5	Ap

**Unit I: Introduction to Business Economics**

Business Economics - Nature and scope - Relationship of business economics and other disciplines - Objectives of a firm - Decision making in business - Role and responsibilities of business economists – Economic concepts in Business Applications.

**Unit II: Demand Analysis**

Features - Demand schedule - Determinants of demand - Law of demand – Exception to the law of demand - expansion or contraction of demand - Types of demand - Elasticity of Demand: Importance – Types: Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand - Determinants of price elasticity of demand - Demand Forecasting: Objectives - Types – Requirements for Demand forecasting - features of good forecasting - Methods of demand forecasting.

**Unit III: Theory of Consumer Behaviour**

Introduction – Measurement of utility – Concepts of utility – Forms of utility – Features of utility – Approaches to consumer behavior – Consumer Surplus.

**Unit IV: Theory of production**

Production - Factors of production: Land, Labour, Capital, Organisation - Production functions – Features – Cobb Douglas Production functions - Economies and Diseconomies of scale: internal and external – Small Scale production : Advantages and disadvantages.

**Unit V: Competition and Business Cycle**

Competition: Perfect Competition – Monopoly – Imperfect Competition – Monopolistic Competition – Oligopoly - Business Cycle: Introduction – Characteristics of a Business Cycle – Phases of Business Cycle – Causes of Business Cycle – Effects – Measures to minimize the effects of Business Cycle – Theories of Business cycle.



## **Skill Development**

1. Prepare a survey Report an demand forecasting for a product/service
2. Present a diagram showing Business cycle
3. Prepare a chart showing the features of various types of competitions prevailing in the market place.
4. List out the economies and diseconomies of large scale production

## **Text Book:**

Pazhani, K. (2022). *Business Economics*. (2<sup>nd</sup> edition). Nagercoil: JP Publications.

## **Reference Books:**

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

**Semester – I**  
**Add on Course – Professional English for Commerce and Management**  
**Course Code- ACM201**

Hours / week	Credits	Total hours	Marks
2	2	30	100

**Objectives:**

1. To develop the Language skills of students and to enhance competence and competitiveness by providing adequate knowledge
2. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

**Course Outcomes**

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	recognise their own ability to improve their own competence in using the language	4	R
CO - 2	use language for speaking with confidence in an intelligible and acceptable manner	4	U
CO - 3	understand the importance of reading for life	6	U
CO - 4	read independently unfamiliar texts with comprehension	8	R
CO - 5	understand the importance of writing in academic life	9	U

**Unit I**

**(6 hrs.)**

**Communication**

1. Listening to Audio Text & answering Questions
2. Pair Walk
3. Comprehension passage
4. Developing a story with pictures
5. Vocabulary

**Unit II**

**(6 hrs.)**

**Description**

1. Listening to Process Description – Online shopping
2. Speaking – Role play – sample 1

3. Reading Passages on Products
4. Process Description – Compare & Contrast
5. Vocabulary

### **Unit III**

**(6 hrs.)**

#### **Negotiation Strategies**

1. Listening to interviews of specialists
2. Brainstorming (Mind mapping)
3. Economic System (Longer Reading Text)
4. Why learn the skill of writing an essay
5. Vocabulary

### **Unit IV**

**(6 hrs.)**

#### **Presentation Skill**

1. Listening to Lecture – I
2. Short Talks – I
3. Reading comprehension – passage I
4. Writing Recommendations
5. Vocabulary

### **Unit V**

**(6 hrs.)**

#### **Critical Thinking Skills**

1. Listening Comprehension
2. Speaking – Making Presentation – Task 1 & 2
3. Reading – Comprehension Passages, Note making
4. Writing - Problem & Solution Essays, Creative writing
5. Vocabulary

### **Textbook**

Tamil Nadu State Council for Higher Education (TANSCHE). *Professional English for Commerce and Management*.

**Semester I**  
**Non-Major Elective– Basic Accounting**  
**Course Code: ANM201**

Hours /Week	Credits	Total Hours	Marks
2	2	30	100

**Objectives:**

1. To make the students understand the basic concepts and principles of accounting.
2. To help them to prepare the final accounts without errors.

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts, convention and principles of accounting	5	U
CO-2	identify and prepare various subsidiary books	5	R
CO-3	prepare error free trial balance	4	Ap
CO-4	pass journal entries and prepare ledger accounts	5	An

**Unit I**

**Introduction to Accounting:**

Meaning - Definition - Objectives - Limitations - Accounting Concepts and Accounting Conventions - Accounting Principles.

**Unit II**

**Double Entry System:**

Important Terminologies - Double Entry System - Features - Advantages

**Unit III**

**Procedure for Journal and Ledger:**

Journal and Ledger – Meaning – Procedure for Journal and Ledger - Passing Journal Entries - Preparing and Balancing Ledger Accounts- Difference between journal and Ledger.

**Unit IV**

**Subsidiary Books:**

Subsidiary Books - Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, Cash Book

**Unit V**

**Trial Balance:**

Trial Balance - Meaning – Features and objectives – preparation of Trial Balance.

## **Skill Development**

1. Prepare a list showing the terms that are used in accounting
2. Construct a Trial Balance with imaginary figures
3. Prepare Journal, Ledger and Subsidiary books for an individual with necessary figures
4. Prepare suspense account after tracing out the errors in the transactions

## **Text Book:**

Arulraj Ponnudurai, S. (2018). *Accountancy* Volume – 1, (5<sup>th</sup> edition). Tirunelveli: SathyaPublications.

## **Reference Books:**

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

**Semester I**  
**Skill Enhancement Course (SEC): Computer Literacy**  
**Course Code: SEC202**

<b>Hours/Week</b>	<b>Credits</b>	<b>Total no. of hours</b>	<b>Total marks</b>
<b>2</b>	<b>2</b>	<b>30</b>	<b>100</b>

**Objective**

To enable students to understand the basic working of MS office which includes ms word, excel and powerpoint.

**Unit I**

Microsoft Word: Starting MS-Word – Introduction to word 2007 user interface – Understanding document views – Creating a new document – Saving a file – Printing a document – Opening an existing file – Microsoft word 2007 basic features.

**Unit II**

Formatting text – Formatting paragraphs – Graphics – Tables – Page Setup – Bullets and Numbering – Columns and Ordering – Text Boxes – Mail Merge.

**Unit III**

Microsoft Excel: Starting MS- Excel – Introduction to Excel 2007 user interface – Creating a New workbook – Saving a workbook – Opening an Existing workbook – Entering data into a cell – Selecting cells – Entering data using autofill – Using merge & center – Sorting data – Creating a table – Formatting a table.

**Unit IV**

Adjusting cell data alignment – Changing cell data orientation - Adding borders to cell – Basic operations on worksheet – Advanced operations on worksheets – Resizing columns and rows in a worksheet – Using formulas and functions – Charts.

**Unit V**

Microsoft PowerPoint: The PowerPoint window – PowerPoint views – Create a new presentation - Changing a slide layout – Inserting text on a new slide – Inserting a new slide – Rearrange the order of slides – Delete a slide – Save a presentation – Applying themes to a presentation – Change background style – Creating a textbox – Format textboxes – Add an image – Format an image – WordArt – Slide transitions – Slide animation - Setup slide show.

## **Text Book**

1. J. Anto Hepzie Bai & S. J. Jenepha Mary, —Step Into Microsoft Office 2007l.

## **LAB EXERCISES**

### **MS WORD**

1. Design an Invitation
2. Design a Book Cover
3. Prepare a Calender
4. Mail Merge

### **MS EXCEL**

1. Mark Sheet Preparation
2. Chart
3. Macro
4. Built-in Functions

### **MS POWERPOINT**

1. Creating Resume
2. Birthday Greeting Card

**Semester I & II**  
**Foundation Course I - Values for Life**  
**Course Code: FCV201**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives:**

1. To inculcate the importance of values among the students.
2. To instill personal, family, social and religious values among the learners.
3. To equip them as responsible human beings.

**Course Outcomes (COs)**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	PSO Addressed	Cognitive Level
CO-1	understand the human values, its importance and components	PSO-	U
CO-2	apply the values learnt in real life situation	PSO-	Ap
CO-3	comprehend the different personal values and its components	PSO-	U
CO-4	realize the personal values and to practice them	PSO -	Ap
CO - 5	understand the family values	PSO -	U

**Unit I**

Values – meaning- definition –value education - importance – objectives – essence – components- process - issues to be taught – benefits – significance of values in the present scenario - core value concerns – role of educators

**Unit II**

Personal Values – importance – purpose – factors that form personal values – components - assistance, truth, hard work, perseverance, respect for elders and teachers.

**Unit III**

Family Values - types – selfless love and service, sacrifice, Affection, gratitude, sharing humanity, kindness, peace, obedience  
 Infatuation – love – marriage – relationship  
 Familial love – brotherly love – sisterly love – parental love – definition – quotes from title

**Unit IV**

Social values – function – benefits - Components – honesty, integrity, compassion, empathy, commitment, responsibility, discipline, punctuality, respect, courtesy, dedication, attitude.

**Unit V**

Religious values – faith, belief, forgiveness, surrender.  
 Prayer – definition – components – types, benefits  
 God’s love and protection – relevant quotes and reflections.



**Semester II**  
**Major Core II - Financial Accounting - II**  
**Course Code: AC2021**

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

**Objectives**

1. To acquaint with the students the techniques and principles of preparing various accounts
2. To make the students expertise in solving any kind of problems and thereby preparing them eligible in job market.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of nonprofit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know to techniques and principles of preparing branch accounts	PSO 5	AP
CO-4	analyse the accounting procedure of royalty accounting	PSO 5	AP
CO-5	understand the methods of calculating interest and procedure of maintaining accounts	PSO 5	AP

**Unit I: Branch and Departmental Accounts**

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

Departmental Accounts: Allocation of common expenses – Calculation of purchase - Preparation of departmental trading and profit and loss account - Interdepartmental transfer.

**Unit II: Accounts of Non Profit Organisations**

Concept and terms used capital and Revenue items – 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 III: 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 IV: Depreciation Account**

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

**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).

### **Skill Development**

1. Present an Income & Expenditure Account of an NGO
2. Prepare a Receipt and Payment Account of a service sector
3. Workout Depreciation Account using straight line method for Government Transport Department
4. Sketch out Departmental account for any Departmental store in your locality
5. Analyse various accounting systems followed in dependent branches
6. Prepare an analytical table showing all aspects of royalty accounts

### **Text Book**

1. Thothadri S, Nafeesa.S, (2018) Financial Accounting, (1<sup>st</sup> edition), Chennai: McGraw Hill Education (India ) Private Ltd

### **Reference Books**

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

**Note:** The ratio of theory and problem in the question paper should be 25: 45.

**Semester II**  
**Allied II - Principles of Marketing**  
**Course Code: AA2021**

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

**Objectives**

1. To give basic knowledge on the concepts of marketing and to give an in depth knowledge on the functions of marketing.
2. To make the students familiarizes with the recent trends in marketing

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	2	u
CO-2	understand the procedure of market segmentation and buying motives	2	An
CO-3	evaluate the elements of product and product life cycle	2	E
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	2	U

**Unit I: An Overview of Marketing**

Marketing - Scope - Modern Marketing Concept - Functions - Approaches to Marketing - Marketing Environment - Definition - Classification

**Unit II: Market Segmentation and Consumer Behaviour**

Market Segmentation - Requisites - Level - Pattern - Factors - Segmentation Procedure - Segmentation in selecting industries - Consumer Behaviour: Definition - Significance - Buying Motives - Determinants - Maslow's Need Hierarchy Theory.

**Unit III: Product, Product Mix and New Product Development**

Product: Features - Classification of products, markets and goods - Product Line - Product Mix: Product Positioning, Product Differentiation. New Product Development: Categories of New Product - Product Life Cycle

**Unit IV: Pricing and Promotion Mix**

Pricing - Objectives of pricing decisions - Factors Influencing pricing decisions - Kinds of pricing - Methods of pricing - Process of price. Determination - Promotional mix - Factors - Sales Promotion Devices - Causes for the growth of Sales Promotion Activities - Benefits and Limitations of Sales Promotion and Sales Promotion in India.

## **Unit V: Recent Trends in Marketing**

E-Commerce – M-Commerce - E- marketing - E- Tailing - Shopping Malls - Social Media Marketing - Green Marketing - Rural Marketing - Services Marketing - Marketing Ethics - Relationship Marketing - Account Based Marketing.

### **Text Book:**

Sundar, K. (2016) Essentials of marketing (1<sup>st</sup> edition) chennai: Vijay Nicole Imprints Private Limited.

### **Skill Development**

1. Prepare a chart showing the factors determining market segmentation for your family
2. List out your family needs by using Maslow's Hierarchy theory
3. Prepare an album showing sales promotion devices
4. Develop a new product and earn Rs. 500 as profit
5. Purchase a wrist watch /bag/any ladies items using online market
6. Present a 2 page write up on social media marketing

### **Reference Books**

1. Appannaiah, H.R. Ramanath, H.R (2014). Marketing Management (1<sup>st</sup> edition) Bengaluru: Himalaya Publishing House.
2. Pillai, R.S.N. & Bagavathi. (2015). *Modern Marketing*. (4<sup>th</sup> edition). New Delhi: S.Chand & Company Pvt. Ltd.
3. Agarwal,R.C.(2008). *Marketing Management*. (7<sup>th</sup> edition). Agra: Lakshmi Narain Agarwal, Educational Publishers.
4. Ramasamy, V.S. & Namakumari, S. (2003). *Marketing Management*. (3<sup>rd</sup> edition). New Delhi: Macmillan.
5. Philip Kotler. (2015).*Marketing Management*. (15<sup>th</sup> edition). New Delhi: Prentice Hall of India Pvt. Ltd.

## Semester – II

### Add on Course – Professional English for Commerce and Management

Course Code – ACM202

Hours / week	Credits	Total hours	Marks
2	2	30	100

#### Objectives:

1. To develop the Language skills of students by offering in academic and professional life.
2. To enhance competence and competitiveness by offering adequate knowledge.
3. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

#### Course Outcomes

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	adapt easily into the workplace and become communicatively competent.	4	R
CO - 2	understand the vocabulary of business terms and understanding the meaning	6	U
CO - 3	apply to the research & development organizations in companies with winning proposals.	8	Ap
CO - 4	analyse the ability to attend interviews with boldness and confidence	6	An
CO - 5	understand the importance of professional competence, professional ethics and life skills and to develop entrepreneurial skills	4,9	U

#### Unit I

(6 hrs.)

##### Communication

1. Listening to instruction
2. Small Group Work
3. Comprehension- Difference between facts & opinions

4. Developing a short poem with pictures
5. Vocabulary

## **Unit II**

**(6 hrs.)**

### **Description**

1. Listening to Process Description - Cartographic Process
2. Speaking – Role play – sample 2
3. Reading Passages on Equipments & gadgets
4. Paragraph: Sentence Definition & Extended Definition, Free writing
5. Vocabulary

## **Unit III**

**(6 hrs.)**

### **Negotiation Strategies**

1. Listening to interviews of inventors in fields
2. Small Group Discussion – Specific
3. Longer reading text – The Art of Loving
4. Essay Writing – Solidarity
5. Vocabulary

## **Unit IV**

**(6 hrs.)**

### **Presentation Skill**

1. Listening to Lecture – 2
2. Short Talks – Poverty and the need to alleviate it
3. Reading comprehension – passage 2
4. Interpreting Visual Inputs
5. Vocabulary

## **Unit V**

**(6 hrs.)**

### **Critical Thinking Skills**

1. Listening for Information
2. Making Presentation task 3 & 4
3. Motivational Articles on Professional Competence, Professional Ethics & Life Skill
4. Problem & Solution Essays, Summary Writing
5. Vocabulary

### **Textbook**

Tamil Nadu State Council for Higher Education (TANSCHE). *Professional English for Commerce and Management*.

**Semester II**  
**Non-Major Elective – Fundamentals of Banking**  
**Course Code: ANM202**

Hours / Week	Credits	Total Hours	Marks
2	2	30	100

**Objectives:**

1. To enable the students understand the basic concepts and functions of banking.
2. To impart knowledge on modern banking practices.

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the meaning of banker, customer and nature of their relationship	5	U
CO-2	analyse the types and features of various deposit accounts	5	An
CO-3	evaluate the functions of Commercial and Reserve Banks	5	E
CO-4	practice modern banking techniques in business and personal life	5	An

**Unit I: Banker and Customer**

Banker – Customer – Relationship between banker and customer: General Relationship, Special Relationship – Duties of customer to his banker – Termination of Relationship

**Unit II : Customers' Account with Bank**

Types of deposit accounts: Fixed Deposit Account – Opening of a Fixed Deposit Account – Fixed Deposit Receipt – Savings Bank Account – Features – Current Account – Opening of Savings and Current Accounts.

**Unit III: Reserve Bank of India**

Introduction – Organization of RBI – Departments – Functions.

**Unit IV: Central Banking**

Central Banking Functions and General Banking Functions – Developmental Functions.

## Unit V: Modern Banking

Retail Banking – Internet Banking – Mobile Banking – EFT. ATM – Debit Card and CreditCard– E- Cash.

### Skill Development

1. Write the procedure of opening a Savings Bank Account
2. Open an Account in your name/any of your family members
3. Prepare a detailed list of nationalized banks in India
4. Prepare a model showing RBI and its functions.
5. Prepare a report of any modern banking tool that you have used for your banking need.

### Text Book:

Jagroop Singh (2018). *Banking*, (1<sup>st</sup> edition) New Delhi, Kalyani Publishers

### Reference Books:

1. Sundaram, S.M. (2014). *Banking Theory Law and Practice*. (9<sup>th</sup> edition). Karaikudi: SreeMeenakshi Publications.
2. Gordon E. & Natarajan K. (2016). *Banking Theory Law and Practice*. (25<sup>th</sup> edition). Chennai: Himalaya Publishing House.
3. Gurusamy, S. (2014). *Banking Theory Law and Practice*. (3<sup>rd</sup> edition). Chennai: Himalaya Publishing House.
4. Maheswari, S.N. & Maheswari, S.K. (2008). *Banking Theory Law and Practice*. (2<sup>nd</sup> edition). Chennai: Kalyani Publishers.
5. Santhanam, B. (2014). *Banking Theory Law & Practice*. (5<sup>th</sup> edition). Chennai: Margham Publications.



**Semester I/II**  
**Skill Enhancement Course (SEC): Meditation and Exercise**  
**Course Code: SEC201**

No. of hours per week	Credit	Total No. of hours	Marks
2	2	30	100

**Objectives**

1. To promote good - health and emotional stability among students.
2. To increase relaxation of body and mind.
3. To equip the students with traditional understanding of Yogas Anas and meditation.
4. To prevent stress-related health problems.

**Unit I: Physical Health**

Physical Structure of Human Body- Five Factors to Balance in Life- Nadisuthi- Neuro-Muscular Breathing Exercises - Eye exercises - Kapalabathi.

**Unit II: Yogas Anas**

Surya Namaskar- Eka Pada Asana (Viruchhasana) - Chakrasana (sideways) - Uthkadasana - Padmasana- Vajrasana- Pachi Mothasana- Navasana- Pavana Mukthasana- Salabhasana- Dhanurasana- Makkarasana.

**Unit III: Mind**

Mind-Mental frequency- Meditation- Benefits of Meditation.

**Unit IV: Personality Development**

Analysis of Thought - Six roots for thought – Introspection for analysis of thought - Practical technique for analysis of thought - Moralization of desire - Analysis of desire - Practical technique for moralization of desire.

**Unit V: Human Resources Development**

Eradication of worries- Analyse your problems and eradicate worry – Practical exercise to eradicate worries- Benefits of Blessings - Effect of good vibrations - practicing blessing a daily habit.

**Text Book:**

Value Education - Vision for Wisdom World Community Service Centre , Aliyar.

**Reference books:**

1. Handbook on Yoga-N.C. Narayanan
2. Simplified Physical Exercises – Thathuvagnani Vethathiri Maharishi
3. Mind – Thathuvagnani Vethathiri Maharishi
4. Yoga for modern age – Thathuvagnani Vethathiri Maharishi.
5. Yogasanas-- Vision for Wisdom World Community Service centre , Aliyar.

**Semester II&III**  
**Service Learning Programme (SLP): Community Engagement Course**  
**Course Code: SLP201**

Credits	Total no. of hours	Total marks
<b>2</b>	<b>30 (15 classroom + 15 field)</b>	<b>100 (50 + 50)</b>

**Objectives**

- To develop an appreciation of rural culture, life-style and wisdom among students
- To learn about the status of various agricultural and rural development programmes
- To understand causes for rural distress and poverty and explore solutions for the same
- To apply classroom knowledge of courses to field realities and there by improve quality of learning

**Learning Outcomes**

After completing this course, student will be able to

- Gain an understanding of rural life, culture and social realities
- Develop a sense of empathy and bond so mutuality with local community
- Appreciate significant contributions of local communities to Indian society and economy
- Learn to value the local knowledge and wisdom of the community
- Identify opportunities for contributing to community's socio-economic improvements

**Credit:** 2credits, 30hours, at least 50% in field, compulsory for all students.

**Contents**

Course Structure:

2 Credits Course (1Credit for Classroom and Tutorials and 1 Credit for Field Engagement)

S. No.	Module Title	Module Content	Assignment	Teaching/ Learning Methodology	No. of Classes
1	<b>Appreciation of Rural Society</b>	Rural lifestyle, rural society, caste and gender relations, rural values with respect to community, nature and resources, elaboration of “soul of India lies in villages’(Gandhi), rural infrastructure	Prepare a map (physical, visual or digital) of the village you visited and write an essay about inter-family relations in that village.	- Class room discussions  - Field visit**  - Assignment Map	2  4  2

2	<b>Understanding rural economy &amp; livelihood</b>	Agriculture, farming, land ownership, water management, animal husbandry, non-farm livelihoods and artisans, rural entrepreneurs, rural markets	Rural household economy, its challenges and possible pathways to address them	- Field visit** - Group discussions in class -Assignment	3 4 1
3	<b>Rural Institutions</b>	Traditional rural organisations, Self-help Groups, Panchayatiraj institutions (Gram Sabha, Gram Panchayat, Standing Committees), local civil society, local administration	How effectively are Panchayatiraj institutions functioning in the village? What would you suggest to improve their effectiveness? Present a case study (written or audio-visual)	Classroom - Field visit** - Group presentation of assignment	2 4 2
4	<b>Rural Development Programmes</b>	History of rural development in India, current national programmes: Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swachh Bharat, PM Awaas Yojana ,Skill India, Gram Panchayat Decentralised Planning, NRLM, MNREGA etc.	Describe the benefits received and challenges faced in the delivery of one of these programmes in the rural community; give suggestions about improving implementation of the programme for the rural poor.	Classroom - Each student select some program for fieldvisit**  Written assignment	2 4 2

**\*\*Recommended** field-based practical activities:

- Interaction with SHG women members, and study of their functions and challenges; planning for their skill building and livelihood activities
- Visit MGNREGS project sites, interact with beneficiaries and interview functionaries at the worksite
- Field visit to Swachh Bharat projects sites ,conduct analysis and initiate problem solving measures
- Conduct Mission Antyodaya surveys to support under Gram Panchayat Development Plan(GPDP)
- Interactive community exercise with local leaders ,panchayat functionaries ,grass- root officials and local institutions regarding village development plan preparation and resource mobilization
- Visit Rural Schools/ mid-day meal centres, study Academic and infrastructural resources and gaps
- Participate in Gram Sabha meetings, and study community participation

- Associate with Social audit exercises at the Gram Panchayat level, and interact with programme beneficiaries
- Attend Parent Teacher Association meetings and interview school dropouts
- Visit local Anganwadi Centre and observe the services being provided
- Visit local NGOs, civil society organisations and interact with their staff and beneficiaries,
- Organize awareness programmes, health camps, Disability camps and cleanliness camps
- Conducts oil health test, drinking water analysis, energy use and fuel efficiency surveys
- Raise understanding of people's impacts of climate change, building up community's disaster preparedness
- Organise orientation programmes for farmers regarding organic cultivation ,rational use of irrigation and fertilizers and promotion of traditional species of crops and plants
- Formation of committees for common property resource management, village pond maintenance and fishing

### **Teaching & Learning Methods**

A large variety of methods of teaching must be deployed:

UGC will prepare an ICT based MOOC for self-paced learning by students for the 1 credit to be conducted in the classroom.

Reading & classroom discussions, Participatory Research Methods & Tools, Community dialogues, Oral history, social and institutional mapping, interactions with elected panchayat leaders and government functionaries, Observation of Gram Sabha, Field visits to various village institutions.

### **Recommended Readings**

#### Books:

1. Singh, Katar, Rural Development: Principles, Policies and Management, Sage Publications, NewDelhi,2015.
2. A Hand book on Village Panchayat Administration, Rajiv Gandhi Chair for Panchayati Raj Studies, 2002.
3. United Nations, Sustainable Development Goals, 2015 un.org/sdgs/
4. M.P. Boraian, Best Practices in Rural Development, Shanlax Publishers, 2016.

#### Journals:

1. Journals of Rural development, (published by NIRD & PR Hyderabad)
2. Indian Journal of Social Work, (byTISS ,Bombay)
3. Indian Journal of Extension Education (by Indian Society of Extension Education)
4. Journal of Extension Education (by Extension Education Society)
5. Kurukshetra (Ministry of Rural Development, GoI)
6. Yojana (Ministry of Information and Broadcasting, GoI)

**Semester III**  
**Major Core III - Advanced Accounting**  
**Course Code: AC2031**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To make the students understand the basic concepts and other aspects of partnership and the procedure of preparing capital accounts.
2. To familiarize the students with the preparation of partnership accounts under various situations.

**Course Outcomes**

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	understand the various aspects of partnership	4	U
CO-2	identify the methods of preparing capital accounts of partners.	4	R
CO-3	analyse the procedure of preparing partnership accounts on admission, retirement, death and insolvency of partners.	5	An
CO-4	know the methods of distributing the dues of the partners.	4	U

**Unit I: Introduction to Partnership**

Partnership – Meaning - Definition – Features – Rights of partners – Partnership Deed – Importance – Contents – Provisions affecting accounting treatment in the absence of Partnership Deed – Preparation of Profit and Loss Appropriation account and capital account – Special aspects regarding partnership: Interest on capital, Interest on drawings, Salary or Commission to partners, Interest on partner’s loan.

**Unit II: Admission of a Partner**

Meaning – Adjustments required on admission – calculation of new profit sharing ratio and sacrificing ratio – calculation of goodwill – Methods of valuing goodwill – Revaluation of assets and liabilities – Adjustment of accumulated profits and reserves – Adjustment of capital.

**Unit III: Retirement and Death of a Partner**

Adjustments required: Calculation of new profit sharing ratio and Gaining ratio – Treatment of goodwill – Retirement cum admission. Death of a partner – Preparation of Executor’s account. Joint Life Policy – Treatment of Joint Life Policy.

**Unit IV: Dissolution of Partnership Firm**

Meaning – Modes of dissolution – Settlement of accounts on dissolution – Accounting entries regarding dissolution – Garner versus Murray Rule – Application in India – Insolvency of one partner – Insolvency of all partners – Procedure.

## Unit V: Piecemeal Distribution

Meaning – order of payment – Methods – Proportionate capital Method – Maximum Loss Method – Distribution procedure.

### Skill Development

1. Draft the partnership deed of a partnership firm.
2. Draw the format of Profit and Loss Appropriation Account with all necessary aspects.
3. Calculate new profit sharing ratio, sacrificing ratio and gaining ratio under various situations.
4. Draft the model of partners' capital account.
5. Analyse the procedure of distributing partner's dues under proportionate capital method and Maximum Loss Method.

### Text Book

Thothadri S, Nafeesa.S, (2018). *Financial Accounting*, (1<sup>st</sup> edition), Chennai: McGraw Hill Education (India) Private Ltd.

### Reference Books

1. Pillai, R.S.N. Bagavathi, & Uma. (2012). *Fundamentals of Advanced Accounting*, Vol. 1 (3<sup>rd</sup> edition). New Delhi: S.Chand & Company.
2. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16<sup>th</sup> edition). New Delhi: Kalyani Publishers.
3. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*, (1<sup>st</sup> edition). New Delhi: S.Chand & Company.
4. Wilson, M. (2012). *Advanced Accountancy*. (2<sup>nd</sup> edition). Chennai: Scitech Publication.
5. Rasananda Mohanty & Sanjay Kumar Satapathy. (2016), *Computer Application in Business Accounting*, (1<sup>st</sup> edition). Hyderabad: Himalaya Publishing House.

**Note:** The ratio of theory and problem in the question paper should be 25: 45.

### Semester III

#### Major Core IV – Company Law and Secretarial Practice

Course Code: AC2132

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

#### Objectives

1. To give an overview of the Companies Act 2013
2. To impart knowledge on various aspects of companies and the significant role of a secretary in a company.

#### Course Outcomes

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	plan for formation of a company right from promotion to commencement of business	1,2	Ap
CO-2	conduct any kind of company meetings as per requirement	5	Ap
CO-3	understand the documents that are needed for the formation of a company	2	U
CO-4	know the provisions given in the Companies Act 2013	5	U
CO-5	describe the role of company secretary and secretarial practices	2	U

#### Unit I: An Overview of Companies Act 2013

Companies Act 2013 – Background and introduction – New concepts and Definition – Management and Administration – Corporate Social Responsibility – Shareholder’s meeting – Mergers and Amalgamation – Audit and Auditors – Financial Statement and Dividend – Regulators – Revival and Rehabilitation of sick company – Winding up – Important changes between the Companies Act 1956 and 2013.

#### Unit II: Formation of a Company

Introduction – Promotion – Stages – Promoter. Documents – Memorandum of Association – Meaning – Purpose – Clauses - Alteration of Memorandum – Doctrine of Ultra vires. Articles of Association – Meaning – importance – Contents – Procedure for alteration – Doctrine of Constructive notice – Doctrine of Indoor Management. Prospectus – Meaning Requirements – Legal Provisions – Contents – Statement in lieu of prospectus. Underwriting – Meaning – Conditions and advantages of underwriting.

### **Unit III: Company Meetings**

Meaning – Prerequisites to constitute a meeting – Types – Quorum – Notice – Agenda – Minutes – Voting – Proxy – Adjournment – Resolution – kinds.

### **Unit IV: Company Secretary**

Meaning – Definition – Legal Status – Qualification – Appointment – Dismissal – Functions and Duties – Rights and Liabilities – Contractual liabilities – Roles played by the secretary – skills needed – Qualities that make a good Secretary – Characteristics of a good secretary.

### **Unit V: Secretarial Practice**

Position of company Secretary – Actual position – Company Secretary in practice: Secretary in whole-time practice – Secretarial Audit – Part-Time secretary – Eligibility to use the designation of secretary – Eligibility to practice – Scope of Secretarial Audit.

### **Skill Development**

1. Draft an agenda for the department workshop
2. Collect the Memorandum of Association, Articles of Association and Prospectus of a public company.
3. Prepare the minutes of a department meeting and circulate it among the students
4. Collect the prospectus of few reputed institutions.

### **Text Book**

Srirenganayaki (2016). *Company Law and Secretarial practice (As per Companies Act 2013)*, Charulatha Publications.

### **Reference Books**

1. Acharya, B.k. & Govekar, P.B. (1984). *Company Law and Secretarial Practice*. (2<sup>nd</sup> edition). New Delhi: Himalaya Publishing house.
2. Garg, K.C. Vijay Gupta & Chawla, R.C. (2010). *Company Law and Secretarial Practice*. (1<sup>st</sup> edition). New Delhi: Kalyani Publishers.
3. Sreenivasan, M.R (2013). *Company Law*. (2<sup>nd</sup> edition). Chennai: Margham Publications.
4. Shukla, M.C & Gulshan, S.S. (1990). *Principles of Company Law*. (9<sup>th</sup> edition). New Delhi: S. Chand and Company Ltd.
5. Radha, V. (2017). *Company Law*. (1<sup>st</sup> revised edition). Chennai: Prasanna Publishers & Distributors.



**Semester III**  
**Elective - I a) Principles of Management**  
**Course Code: AC2035**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To give students an insight into the management techniques
2. To make students develop managerial skills

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the features, objectives, principles and functions of management	1	U
CO-2	draft work related plans and make proper decisions	1 & 5	U
CO-3	discuss the basic features of of staffing, recruitment, selection and training	1	U
CO-4	apply motivational and leadership theories to improve the leadership qualities	5	U
CO-5	understand the necessity of business being responsible towards the society	5,9	U

**Unit I: Management**

Introduction – Meaning – Definition – Nature – Management as a Profession - Management Both a Science and an Art - Importance of Management – Contributions of Experts to Management Thought: - Levels of Management — Management by Objectives (MBO): Advantages, Disadvantages.

**Unit II: Planning and Decision Making**

Planning – Definition – Characteristics –Merits - Demerits – Methods of Planning: Repeated Use Plans – Single Use Plans. Decision-making – Definition – Characteristics – Problems in Decision-making – Guidelines for Effective Decision-making - Process of Decision- making – Types of Managerial Decisions – Decision Tree.

**Unit III: Organising**

Organisation – Definition – Process – Importance – Organisation Structure – Principles – Formal and Informal Organisation – Different Types of Organisation: Merits and Demerits— Delegation of Authority – Principles - Types of Delegation - Decentralization – Factors Determining the Degree of Decentralization – Benefits.

**Unit IV: Staffing**

Meaning – Definition – Recruitment – Sources of Recruitment: Internal and External— Factors Determining Recruitment – Stages Involved in Selection of Candidates – Training – Importance – Process of Training – Methods of Training – Performance Appraisal – Features – Methods of Performance Appraisal – Promotion - Criteria for Promotion - Job Performance: Job Analysis, Job Description, Job Specification and Job Evaluation – Meaning.

## Unit V: Directing, Motivation and Leadership

Directing – Features –Importance – Principles. Supervision- Qualities and Functions of a Supervisor. Motivation – Characteristics – Importance – Leadership – Characteristics – Functions and Qualities of a Leader – Kinds of Leadership Styles – Theories of Leadership. Control – Characteristics of a Good Control System – Problems in Control - Management By Exceptions (MBE) – SWOC Analysis –. Coordination – Characteristics – Importance – Problems – Techniques – Social Responsibility of Business to its Participants.

### Skill Development

1. Discuss different management functions.
2. Draft the steps in decision making.
3. Write the leadership qualities of a businessman you like the most
4. Describe the steps involved in the selection process.

### Text Book

Jayasankar, J. (2015). *Principles of Management*. (2<sup>nd</sup> edition). Chennai: Margham Publications.

### Reference Books

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

**Semester III**  
**Elective I b) Retail Management**

**Course Code: AC2036**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives:**

1. To enable the students to understand the concepts and principles of retail management
2. To develop skills of students in relation with retail management

**Course Outcomes**

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the basic concepts and various retail formats.	1	U
CO-2	gain knowledge on consumer behaviour and retailing	2	U
CO-3	understand the concept of store location	5	E
CO-4	learn the technique of retail operation and visual merchandising	5	U
CO-5	understand the concept of e-retailing	5	U

**Unit I: Introduction to Retailing**

Retailing: Meaning- Definition- Functions - Formats of retailing-Wheel of retailing and Retailing life cycle- Retailing-in India –present scenario-International perspective in retail business.

**Unit II :Consumer Behaviour in Retailing**

Meaning-Features of consumer behaviour-Factors affecting consumer behaviour -Current trend in consumer behaviour- Buying decision process- Customer service satisfaction-Types of retail customer- Retail planning process.

**Unit III: Retail Location**

Determining factors- Market area analysis- Dimensions – Market Trends-Trade Area Analysis-Factors-Types-steps in site selection- Selection techniques Trends in location strategy – Site Evaluation.

**Unit IV :Retail Operations**

Meaning-store atmosphere-Store layout- Factors affecting store layout – Types of Layouts-Visual merchandising- store designing – space planning – Inventory Management-Methods-Merchandise Management- Factors affects retail merchandising function-Category management- Steps-benefits for retailers.

**Unit V :E-Retailing**

E-Retailing- meaning-types of E-Retailing- challenges- Information Technology in E- retailing-Impact of IT in retailing-Social and Ethical issues in retailing – Impact of Social Media in Retailing.

**Skill Development:**

1. Draw a retail life cycle chart and list the stages
2. Identify various types of displays in retail malls
3. Identify the application of consumer behaviour in retailing
4. Preparation of creative advertising for retail
5. List out the current trend in e- retailing

**Text Book:**

Appannaiah H.R., Ramanath H.R.(2018), *Retail Management*. (Edition:2008) Mumbai :Himalaya Publishing House.

**Reference Books:**

1. Natarajan L. (2008). *Retail Mangement*, (second edition). Chennai: Margham publications.
2. Swapna Pradhan(2009). *Retailing Mnagement*.(3<sup>rd</sup> edition). New Delhi: Tata McGraw-Hill publishing company limited.
3. Gilbert (2014). *Retail Marketing Management*, (second Edition). India: Pearson.
4. Suja R.Nair(2015). *Retail Management*,1st edition). Mumbai: Himalaya Publishing House.
5. Bajaj, Tuli (2016). *Retail Management*, (3<sup>rd</sup> edition). Oxford University Press.

### Semester III

#### Elective I c) Logistics and Supply Chain Management

Course Code: AC2037

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

#### Objectives

1. To help the students understand the concepts of logistic and supply chain management.
2. To give an in depth knowledge on various aspects of logistics and supply chain.

#### Course Outcomes

CO s.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concept of logistic and supply chain management	1	U
CO-2	evaluate the elements of logistics management	5	An
CO-3	understand the IT applications in the field of logistics and supply chain	5	U
CO-4	know the basic mathematical modelling and quantitative analysis in planning for decisions	5	U
CO-5	understand the market environment and supplier-user linkages	5	U

#### Unit I

##### Introduction to Logistics Management:

Introduction- Decisions-Key Actors- Role of Government-Classifications of Logistics Applications-Models- forecasting models-mathematical programming models-inventory models-Routing Models-Scheduling Models-Alternative Analysis- Logistic and Infrastructure- Solution Framework-Shippers-Suppliers-Government-Industry.

#### Unit II

##### Logistics Management to Supply Chain Management:

Evolution of Logistics management- Logistics to Supply Chain Management- Flows in Supply Chains- Fundamentals of Supply Chain Management-Thrust Areas of Supply Chain Management-Performance Measures- Physically Efficient Vs Market Responsive Supply Chains.

#### Unit III

##### Information Technology and Supply Chain Management:

Introduction-Segmentation of IT-Scope of Application-Functionality-Stage of Technological Development-Hardware- Data Capture, Display and Organisation -Communication and Networking- Processing-Software- Data Capture , Display and Organisation -Communication and Networking- Processing-Integrated System- Organisational Issues.

## **Unit IV**

### **Leveraging Mathematical and Analytical Model:**

Introduction- Modelling - Modelling for Logistics to Supply Chain Management- Forecasting Model- Regression Models- time series methods- Qualitative Forecasts- Mathematical Programming- Routing Problems- Scheduling or Resource Allocation Models- Inventory Models.

## **Unit V**

### **Logistics Infrastructure in India:**

Introduction – Market Environment- Status and Trends-Indian Railways (IR)- Roads- Trucking Companies-Shipping Companies- Ports-Airlines and Airports- Pipelines-Materials Handling and Warehousing-Multimodal Transport Operators- Information Technology Services- Banks-Business Logistics Services- Suppliers -User Interface-Infrastructure- Structure- Systems- Structure Revisited .

### **Skill Development**

1. Prepare a chart for supply chain management
2. Prepare list of vouchers
3. List out the stages of technological development
4. Analyse the mathematical programming models
5. Prepare the list of logistics infrastructure available in Indian Railways

### **Text Book:**

Raghuram .G, Rangaraj.N ,(2010). *Logistics and Supply Chain Management Cases and Concepts*, Chennai: Macmillan Publishers India Limited

### **Reference Books:**

1. De Ko A.G., Stephen C.Graves (2003). *Supply Chain Management: Design, Coordination and Operation*, Elsevier .B.V. The Netherlands.
2. Mukesh Bhatia, Kumar N.J. (2012). *Supply Chain Management Concepts, Theory and Practices*, Regal Publications , New Delhi.
3. Robert B. HandField , Ernest L. Nichols,JR, (2009). *Introduction to Supply Chain Management*, New Delhi: PHIL earning Private Limited,
4. Mohammed Abdul Raffey (2013). *Strategic Supply Chain Management* , New Delhi: Peral Books.
5. Agarwal (2003). *Text Book of Logistics and Supply Chain Mangement*, Chennai: Macmillan Publishers India Limited

### Semester III

#### Add on Course - Professional English for Commerce and Management

#### Course Code –ACM203

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

#### Objectives

1. To enhance the creativity and academic writing skills of the students and thereby improve the employability skills.
2. To develop their competence in the use of English with particular reference to the workplace situation.

#### Course Outcomes

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	apply the knowledge for speaking and writing with confidence	3	Ap
CO-2	create academic writing and creativity in digital media	4	C
CO-3	apply communicate skill with various competence in academic and professional life	3,5	Ap
CO-4	analyze a variety of format including videos , poster making and essay on creativity and imagination	3	An
CO-5	apply theoretical approaches to the presentation of various activity	3	Ap

#### Unit I Communicative Competence (6 hrs)

Listening – Answering comprehension exercises

Speaking – Reading passages – open ended questions

Reading – One subject based reading of text followed by comprehension activities / exercises

Writing – Summary writing based on the reading passages (semi-guided)

**Unit II: Persuasive Communication (6 hrs)**

Listening – Announcement Speaking –

Just a minute activities Reading –

Analyzing Ads Writing –Dialogue

writing

**Unit III**

**Digital Competence (6 hrs)**

Listening – Listening to interviews (subject based)

Speaking – Interview with subject teachers / professionals (using video conferencing skills) Reading –Selected sample of web page

Writing – Creating web pages

Reading Comprehension – Essay on Digital competence for academic and professional life

**Unit IV**

**Creativity and Imagination (6 hrs)**

Listening – General videos (lifestyle and values) Speaking –

Movie review, book review

Writing – Poster making – writing slogans / captions (subject

based) Reading –Essay on creativity and imagination

**Unit V**

**Workplace Communication & Basics of Academic Writing (6 hrs)**

Speaking – Presentation using Power Point

Reading / Writing – Circulars, minutes of meeting, paraphrasing

**Textbook**

Tamil Nadu State Council for Higher Education (TANSCHE). *Professional English for Commerce and Management.*



**Semester III & IV**  
**Foundation Course II - Personality Development**  
**Course Code: FCV202**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives**

1. To practice personal and professional responsibility.
2. To develop and nurture a deep understanding of personal motivation.

**Course Outcome**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	PSO Addressed	Cognitive Level
CO-1	identify various dimensions and importance of effective personality	PSO-	A
CO-2	apply the models of positive thinking in real life situations	PSO-	A
CO-3	overcome shyness and loneliness and cope up with the society.	PSO-	Y

**Unit I**

**Personality** – Factors influencing personality – Theories on personality – Types of personality. Self acceptance – self awareness–self concept – elements - self esteem – types of self esteem – impact of self esteem – importance – low self esteem.

**Unit II**

**Self actualization**– characteristics – Positive thinking – The profile of a positive thinker – Positive attitude – Models of positive thinking. Worry – Why to worry – ways to overcome – ways to turn negative thinking into positive.

**Unit III**

**Motivation** – Sources of motivation – Types of motivation – Factors determining motivation – characteristics of motivation. Goal setting – Types of goals – ways to achieve goals. Decision making – Steps for decision making.

**Unit IV**

**Time Management** – Definition – Controversies regarding time management – importance – Ways to manage time – controlling interruption – Leisure. Leadership and team building – types –

qualities of a good leader – group formation – types- responsibilities of group members – instructions to form groups. Communication – classification – verbal and non verbal – rules – hindrance to communication.

### **Unit V**

**Process of coping or adjustments** – coping – mal adjustment – frustration – types – techniques to overcome frustration. Mental stress – types – mechanism of coping – positive and negative mechanism –steps for adjustment in life – coping with shyness – loneliness – techniques to overcome shyness and loneliness.

### **Textbook**

Aazhumai Vazhampera– Dr. Sr. Mary Jhonsy, Dr. M. Mary Helen Stella and Dr. Anitha Malbi

### **Reference books**

1. Personality Development (1999). Selvaraj, Palayamkottai Community College, V.M. Chattram, Tirunelveli.
2. Resource book for Value Education (2002). Mani Jacob, Institute of Value Education, New Delhi
3. You can win (1998).Shiv Kheera, published by Rajive Beri, Macmillan India Ltd, New Delhi.
4. The seven habits of highly effective people (1990). Covey Stephen, R. Simon and Schuster, New York.
5. Change or be changed (2008). Dr. Xavier Alphonse, S. published by ICRDCE, Chennai.

**Semester IV**  
**Major Core V – Costing**  
**Course Code: AC2141**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To impart knowledge on concepts, methods and techniques of costing
2. To give an in-depth knowledge on material, labour and overhead costing

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts, methods and techniques of Cost accounting.	5	Un
CO-2	construct cost sheet , Tender, Quotations	5	Ap
CO-3	prepare Stores Ledger using FIFO, LIFO, Simple and Weighted average methods as tools for material control.	2	Ap
CO-4	analyse the procedure of allocation, classification & absorption of overheads	5,10	An

**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 and Reconciliation**

Allocation-Classification-Collection-Departmentalisation-Absorption: Under and over absorption– Methods of absorption - Computation of machine hour rate. (simple problems only). Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.

#### **Unit V: Process Costing**

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 (Simple problems only)

#### **Skill Development**

1. List methods of costing adopted by industries located in your region.
2. List materials consumed in any two organizations of your choice.
3. Collection of different formats – materials requisition – purchase requisition - bin card- stores ledger.
4. Prepare a wage sheet with imaginary figures.

#### **Text Book**

Murthy, A. &Gurusamy, S. (2009). *Cost Accounting*. (2<sup>nd</sup> edition). New Delhi: Tata McGraw- Hill Publishing Company Ltd.

#### **Reference Books**

1. Pillai R.S.N. &Bagavathy. (2013). *Cost Accounting*. (7<sup>th</sup>edition). New Delhi: S.Ch and & Company Pvt. Ltd.
2. Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. (6<sup>th</sup> edition). New Delhi: Kalyani Publishers.
3. Wilson, M. (2015). *Cost Accounting*. (1<sup>st</sup> edition). New Delhi: Himalaya Publishing House.
4. Reddy, T.S. & Hari Prasad Reddy, Y. (2014). *Cost Accounting*. (4<sup>th</sup> edition). Chennai: Margham Publishers.
5. Arora, M.N. (2015). *Cost Accounting Principles and Practice*. (12<sup>th</sup> edition). Chennai: Vikas Publishing House Pvt. Ltd.

**Note:** The ratio of theory and problem in the question paper should be 25: 45.

**Semester – IV**  
**Major Core VI - Business Communication**  
**Course Code: AC2142**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To facilitate and to make students understand the basic techniques of communication
2. To train the students to improve their communication skill

**Course Outcomes**

COs	Upon completion of this course the students will be able to	PSO Addressed	CL
CO-1	learn the way to overcome communication barriers	6	U
CO-2	develop progressive skills in the usage of business communication	6	U
CO-3	practice modern forms of communication	6,8	A
CO-4	draft job application and curriculum vitae	8	C
CO-5	attend interview and participate in Group Discussion with confidence	6,8	A
CO-6	construct technology-aided communication	6	A

**Unit I: Nature of Communication**

Definition – Nature – Characteristics – Objectives / Purposes – Importance - Process of Communication - Barriers to Communication –Overcoming Barriers to Communication - Principles of Effective Communication -Self-development and Communication - Tips for Self- development.

**Unit II: Forms of Communication**

Verbal Communication - Non-verbal Communication – Dimensions of Communication – Formal and Informal Communication – Listening as a Tool of Communication: Process of Listening, Approaches to Listening, Barriers to Effective Listening, Tips for Effective Listening.

**Unit III: Technology –Aided Business Communication**

Introduction – Implication of Technology on Modern Business – Impacts of Technology-Aided Communication on Business Enterprises – Modern Communication Devices: Electronic Mail – Format – Sample E-mail, Fax and Scanner, Computers, Internet, Teleconferencing, Audio Conferencing, Video Conferencing, Computer Conferencing, Website, Mobile Phone – Multimedia and Hypermedia Applications.

## Unit IV: Business Letter Writing

Introduction - Types of Letters – Importance / Advantages of Business Letter – Essentials of a Good Business Letter - Structure of Business Letter - Tips for Clear Writing / Craft of Business Letter Writing - Sample Letters of Enquiries, Quotations (Replies to Enquiries), Orders and Cancellation of Orders, – Complaints and Replies to Complaints, Circular and Sales Letters- Modern Techniques.

## Unit V: 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 – Job Interviews.

### Skill Development

1. List out some important barriers to effective communication and listening
2. Write a letter of order stating the products you need in a columnar form
3. Analyse the importance of modern communication devices
4. Prepare a suitable curriculum vitae for the post of a Manager.
5. Discuss the need of group discussion.

### Text Book

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

### Reference Books

1. Sundar K & Kumara Raj A. (2012). *Business Communication*. (1<sup>st</sup> edition). Chennai: Vijay Nicole Imprints Private Limited.
2. Pillai, R.S.N. & Bagavathy. (2013). *Modern Commercial Correspondence*. (5<sup>th</sup> Revised Edition). New Delhi: S. Chand & Company Pvt. Ltd.
3. Varinder Kumar & Bodh Raj. (2010). *Managerial Communication*. (1<sup>st</sup> edition). New Delhi: Kalyani Publishers.
4. Premavathy, N. (2010). *Business communication & Correspondence*. (3<sup>rd</sup> edition). Chennai: Sri Vighnesh Graphics.
5. Shirely Taylor & Chandra, V. (2013). *Communication for Business*. (4<sup>th</sup> edition). Noida: Dorling Kindersely (India) Pvt. Ltd.

**Semester – IV**  
**Elective II a) E-Commerce**  
**Course Code: AC2045**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

- To enable the students understand the basic concepts and elements of E-Commerce.
- To give an in depth knowledge regarding E-Payment methods and security tools.

**Course Outcomes**

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	differentiate traditional commerce from Electronic commerce	5	U
CO-2	identify the types of technologies and networks	5	U
CO-3	describe various Security Tools, Firewalls and protocols	5	U
CO-4	utilise various E-Payment methods	5	A
CO-5	perform various online operations	5	A

**Unit I: Introduction to E-Commerce**

Meaning – Definition – Evolution of E-Commerce – Difference between traditional commerce and E-Commerce – Advantages – Limitations – Impact – Challenges – Issues in implementing E- Commerce.

**Unit II: Types of Internet Technologies**

Major categories of E- Commerce – Applications of E- Commerce – Technologies of E- Commerce – Overview of internet applications – Components – Types of Networks : Local Area Network (LAN) – Metropolitan Area Network (MAN) – Wide Area Network (WAN) – Wireless Networks: Dial Up – Broadband – Wi-Fi .

**Unit III: Security Tools and Firewalls**

Encryption – Decryption – Data Encryption Standard – Digital Signature – Properties of Digital signature – OSI Reference Model – Network security and Firewalls – Firewalls – Types – Protocols – Types – Security Tools - E- Security : Threats – Protection.

**Unit IV: Electronic Payment Systems**

Meaning – Basic steps of an online payment – prepaid and post paid online payments – Types of Electronic payment Systems: E-Cash – E-Cheques – E-Wallets – Credits card –Debit card – Smart card – Micro payment – stored value cards – Charge cards – Net Banking : Meaning – Advantages– Disadvantages – EDI.

## Unit V: Electronic Commerce Catalogs

Online Catalogs – Electronic White pages – Electronic Yellow pages – Third party Directories – Business to consumer applications: Electronic retailing – Electronic Storefronts – Electronic malls – E-Tailing- Service industries: Cyber Banking – Currency Banking – Online job Market – Business Modules in E-Commerce: A2B, B2B, C2B

### Skill Development

1. Purchase your text book through online.
2. Download any UPI payment app and make mobile recharge.
3. Search and write the names of five reliable online shopping websites.
4. Prepare an album showing electronic payment devices.
5. Present a two page write up on problems and prospects of e-commerce.

### Text Book

Rizwan Ahmed P. (2015), Reprint – 2016. *E-Business & E-Commerce*, (1<sup>st</sup> Edition) Chennai. Margham Publications.

### Reference Books

1. Srinivasa Vallabhan S.V (2015), *E-Commerce*, (1<sup>st</sup> edition), Chennai. Vijay Nichole Imprints Pvt. Ltd.
2. David Whitely, (2009), *E-Commerce Strategy, Technologies and Applications*, New Delhi, Tata McGraw- Hill Publishing Company limited.
3. Sanjeev Sarkar, (2011), *E-Commerce and Digital Models for Business*, New Delhi, Arise Publishers & Distributors.
4. Abirami Devi, K & Alagammai. M (2012), *E-Commerce*. (1<sup>st</sup> edition) Chennai Margam Publications.
5. Gary P. Schneider, (2005), *Electronic Commerce* (Fourth Annual Edition), Thomson Course Technology.



**Semester – IV**  
**Elective II b. Business Ethics**  
**Course Code: AC2046**

Hours / Week	Credits	Total Hours	Marks
<b>5</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives**

1. To help the students to be acquainted with ethical standards and values in business.
2. To prepare the students for a long term success in the work place.

**Course outcomes**

COs	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	understand the importance of ethics in business	4	U
CO-2	evaluate the ethical problems faced by managers	4	E
CO-3	identify the social responsibility of business	4	U
CO-4	remember the factors influencing business ethics	4	R
CO-5	enhance awareness about Global Business	4	U

**Unit I Business Ethics:**

Nature - Religion and Ethics – Moral and Ethics - Ethics and Management - Relationships Between ethics and Business Management - Ethics in Business – Nature of Business Ethics and Values - Importance of Ethics in Business.

**Unit II Ethical Values for Managers:**

Need for Business Ethics – Universal Criteria – Business Competition and Ethics - Ethical Problems Faced by Managers - Managerial Performance -Value Driven Stake Holder Management

- Management thought As per Indian Ethics. Management in Indian Companies

**Unit III Managing Ethics:**

Building a Value System: Codes of Ethics - Spiritual Qualities - Setting Standards From Top - Social Responsibility of Business - Encouraging Ethical Behaviour in an Organistaion. Role of Laws and Enforcement: Right and Stakeholders - Goal Setting -Rules and enforcement - Legal Compliance Strategy – Ethics Committees. Training Programmes in Ethics: Training on Job and Surveys - Ethics Audit and Bench Marking – Ethics Suggestions Schemes.

**Unit IV Ethical values and Decision Making Process:**

Factors Influencing Business Ethics - Decision Process in Competitive Pressures - Ethical Decision Making - Obedience to Authority - Ethical Decision Dilemmas - Technology Revolution and Ethics - Conflict Resolution.

**Unit V Ethics in Global Business:**

Global Business and Ethics – IT and Ethics- Ethics in E.Commerce. – BPO - BT- Healthcare and pharmaceutical Business – Global Business and Ethical Convergence.

**Skill Development**

1. Chart out the factors influencing Business ethics
2. Present a diagram showing the relationship between ethics and business management
3. Prepare a chart showing the social responsibility of business
4. Prepare a framework on IT and Ethics

**Text Book:**

Badi, R.V., and Badi,N.V. (2012). *Business Ethics* (2<sup>nd</sup> ed). New Delhi: Vrinda Publications (P) Ltd.

**Reference Books:**

1. Ferrell I.O.C., John, Paul Fraderich, & Linda Ferrell. (2006). *Business Ethics Ethical Decision Making and Cases* (6<sup>th</sup> ed). New Delhi: Biztantra.
2. William.H., Shaw. ( 2005). *Business Ethics*. (1<sup>st</sup> ed). Singapore: Asia Pvt Ltd.
3. Dr. Brijrajsinh P.Gohol. (2012). *Ethics in Management*. (1<sup>st</sup> ed). USA: Paradise Publishers.
4. Kulshrestha., Sharma and Sharma. (2009). *Values and Ethics*. (1<sup>st</sup> ed). New Delhi: Vaya Education of India
5. Dr. C.K.Roy.(2011).Corporate Governance Values and Ethics.( 2<sup>nd</sup> ed).New Delhi: Vaya Education of India

## Semester – IV

### Elective II c. Soft Skill Development

Course Code: AC2047

Hours / week	Credits	Total hours	Marks
5	4	75	100

#### Objectives:

1. To help the students develop soft skills for the overall personality development.
2. To provide a platform to remove the inhibition of the students.

#### Course Outcomes

COs	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand the essentials of soft skills	5	U
CO -2	understand different ways of developing positive attitude	5	U
CO -3	apply tips for personality development	5	Ap
CO -4	analyse the concept of time and stress management	5	An
CO -5	analyse the guidelines for career planning and management	5	An

#### Unit I

##### Soft Skills and Self Discovery:

Introduction- Meaning -Importance-Attributes-Negotiating –Essentials- Purpose- Exhibiting your Soft Skills- Identifying your Soft Skills-Improving Soft Skills-Ways to enhance Soft Skills – Soft Skills training- -Top 60 soft skills – Practicing soft skills- Measuring attitude.

#### Unit II

##### Developing Positive Attitude and Mind Power:

Introduction- Meaning- Features of attitudes- Attitude and behavior- Formation of attitude-Change of attitudes-- Ways to change the attitude in a person- Attitude in a work place- Power of positive attitude-Developing positive attitude-Obstacles in developing positive attitude-Staying positive/ negative- Overcoming negative attitude- Negative attitude and its results-Mind Power – Meditation- Benefits of Meditation and Mind power.

#### Unit III

##### Body Language and Personality Development:

Introduction of body language – Origin-Voluntary and in-voluntary body language- Purpose- Types-Parts of body language- Uses-Body language in building interpersonal relations- Reasons-Personality Development- Definition –Character- Attitude- Behaviour - Types

–Good behaviour- Will and Determination-Smartness-Moral values-Personal values- Social values-Inspiration- Intelligence- Tips for personality development.

#### **Unit IV**

##### **Time and Stress Management:**

Introduction- Rules-Take a good look at the people around you- Sense of time management-Time is money-Features of time –Three secrets of Time management- Time management matrix- Analysis-Effective scheduling-Grouping of activities-steps-Difficulties-Way to find free time-Time management tips - Concept of positive and negative aid to Stress Management-Kinds- Sources- Behaviour identified with stress- Assessing the existence of stress-Tips to overcome stress.

#### **Unit V**

##### **Career Planning and Management:**

Introduction- Career Planning Cycle- Benefits- Guidelines for choosing career- Myths about choosing a career- Tips for successful career planning-Developing career goals-Final thoughts on career planning-Things one should know while starting career and during career-Career Management.

##### **Skill Development**

1. Quote the examples of popular people who removed their inhibition through soft skills.
2. Draft your own ideas to take a good look at the people around you.
3. Identify and list your soft skills.
4. Give necessary suggestions to overcome the negative attitude and developing positive attitude.
5. Practice meditation to enhance mind power.

##### **Text Book:**

Alex, K. (2009). *Soft skills*, (3<sup>rd</sup> edition). New Delhi: S. Chand Publishing (P) Ltd.

##### **Reference Books:**

1. Bhaskara Reddi. *Soft Skills & Life Skills*, (1<sup>st</sup> edition). Hyderabad: BSC Publishers & Distributors.
2. Singh, S.R. (2012). *Time management*. (1<sup>st</sup> edition). New Delhi: Aph Publishing Corporation.
3. S. Hariharan, N., Sundararajan, S.P., and Shanmugapriya. (2010). *Soft Skill*. (1<sup>st</sup> edition). Chennai: MYP Publishers.
4. Jeff Butterfield (2013). *Soft Skills for Every One*, (1<sup>st</sup> edition), New Delhi: Cengage Learning India Limited.
5. S. Ananda murugan (2011). *A Guide to Soft Skill*, (1<sup>st</sup> edition). Chennai: Sura Books

**Semester IV**  
**Add on Course – Professional English for Commerce and Management**

**Course Code – ACM204**

<b>No. of Hours/ Week</b>	<b>No. of Credits</b>	<b>Total Hours</b>	<b>Marks</b>
2	2	30	100

**Objectives**

1. To enhance the creativity and academic writing skills of the students and thereby improve the employability skills.
2. To develop their competence in the use of English with particular referenceto the workplace situation.

**Course Outcomes**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	define concepts related to communicative and digital competence.	1	R
CO - 2	illustrate academic writing and creativity in digital media.	2	U
CO - 3	apply communicative skills with competence in the workplace.	2	Ap
CO - 4	understand the importance of professional competence, professional ethics and life skills and to develop entrepreneurial skills	3	U
CO - 5	develop creativity and imagination in lectures, scripts, blogs, e-content and short films related to academic and professional life.	5	An

**Unit I**

**(6 hrs.)**

**Communicative Competence**

Listening – Listening to two talks / Lectures by specialists on selected subjects

Speaking – Small Group Discussions

Reading – One Subject Based Reading text followed by comprehension activities / exercises

Writing – Summary writing based on the reading passages (Free Writing)

**Unit II** (6 hrs.)

**Persuasive Communication**

Listening – Product Launch

Speaking – Debates

Reading – Reading Texts on advertisements (On products relevant to the subject areas) and answering inferential questions

Writing – Writing an argumentative / persuasive essay

**Unit III** (6 hrs.)

**Digital Competence**

Listening – Interview by a famous celebrity

Speaking – Interviewing any professional / Creating Vlogs (How to become vlogger and use vlogging to nurture interest – subject related)

Reading – Blog

Writing – Blog Creation

**Unit IV** (6 hrs.)

**Creativity and Imagination**

Listening – Listening academic videos (Prepared by EMRC Other MOOC videos on Indian academic sites)

Speaking – Making oral presentations through short films – subject based

Reading – How is creativity possible in Science (Continuation of essay in semester III)

Writing – Creating flyers and Brochures (Subject Based)

**Unit V** (6 hrs.)

**Workplace Communication & Basics of Academic Writing**

Speaking – Presentation (Without Aids)

Reading & Writing – Product Profiles / Writing an Introduction.

**Textbook**

Tamil Nadu State Council for Higher Education (TANSICHE). *Professional English for Commerce and Management*.

**Semester V**  
**Major Core VII - Corporate Accounting**  
**Course Code: AC2151**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To enable students to acquire the basic knowledge on corporate accounting according to Companies Act 2013.
2. To train students in the preparation of company accounts.

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares	1	U
CO-2	develop a process for redemption of preference shares and determine the value of goodwill and shares by choosing appropriate methods	3	Ap
CO-3	prepare Company Balance Sheet and Compute Managerial Remuneration	3	E
CO-4	construct the restructuring of the capital structure in the Financial Statement of the Company	3	U
CO-5	explain the procedures related to liquidation of companies and Prepare Statement of Affairs and Liquidators Final Statement	3	U

**Unit I: Introduction to Shares**

Shares – Meaning - 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. Debentures: Meaning – Features – Classes of Debentures – Shares Vs. Debentures (Theory Only).

**Unit II: Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares**

Redemption - Meaning - Issue and Redemption – Legal Provisions – Sources of Redemption – Capital Redemption Reserve. Valuation of Goodwill - Simple Profit Method - Super Profit Method - Annuity Method. Valuation of Shares: Methods of Valuation of Shares - Net Asset Method - Yield Method.

**Unit III: Profit Prior to Incorporation and Final Accounts 2013**

Profit Prior to Incorporation: Nature of Profit or Loss –Ascertainment of Profit or Loss Prior to Incorporation – Calculation of Sales Ratio – Calculation of Weighted Ratio. Final Accounts: Preparation of Company Financial Statements – Preparation of Company Balance Sheet – Computation

of Managerial Remuneration.

#### **Unit IV: Internal and External Reconstruction**

Alteration of Share Capital - Internal Reconstruction or Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries on Internal Reconstruction– Preparation of Balance Sheet. Amalgamation as Per AS 14 – Calculation of Purchase Consideration – External Reconstruction (Theory Only)

#### **Unit V: Liquidation of Companies**

Meaning – Difference between Liquidation and Insolvency – Modes of Winding Up - Order of Payment – Treatment of Preferential Creditors – Calculation of Liquidators' Remuneration – Contributories – Liquidators' Statement of Account.

#### **Skill Development**

1. List any five cases of Joint Stock Companies amalgamated with the brief description of each case
2. Devise a plan for redemption of preference shares
3. Prepare a Liquidator's Final Statement with particulars
4. State the accounting procedures involved in Amalgamation as per AS 14

#### **Text Book**

Radhika, P.Anita Raman (2018) *Corporate Accounting*.(1<sup>st</sup> edition). Chennai: McGraw Hill Education (India) Private Limited.

#### **Reference Books**

1. Reddy, T.S & Murthy, A. (2011). *Corporate Accounting*.(6<sup>th</sup> edition). Chennai: Margham Publications.
2. Pillai, R.S. N. & Bagavathi & Uma, S. (2013). *Fundamentals of Advanced Accounting*. (3<sup>rd</sup> revised edition).Vol. II. New Delhi: S. Chand & Sons Pvt. Ltd.
3. Shukla MC, Grewal TS & Gupta SC (2017), *Advanced Accounts, Volume II*, S.Chand& Company Ltd., New Delhi,.
4. Gupta R. L. & Radhaswamy M. (2018), *Corporate Accounting*, Sultan Chand & Sons, New Delhi.
5. Maheshwari S N & S K Maheshwari (2017), *Financial Accounting*, Vikas Publishing House Pvt. Ltd., New Delhi.

**Note:** The ratio of theory and problem in the question paper should be 25 : 45.



**Semester V**  
**Major Core VIII: Business Law**  
**Course Code: AC2152**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

1. To familiarize the students with the provisions of various Acts relating to commercial undertakings.
2. To give knowledge based on consumerism and consumers rights and to make them aware of modern technologies for legal purposes.

**Course Outcomes**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the classifications of contracts	5	U
CO-2	recognize and address the legal issues on Indemnity and Guarantee	2	Ap
CO-3	find out the difference between contract and agreements and to understand Quasi Contract.	2	U
CO-4	Analyze the elements of Consumer Protection Act	2	Ap
CO-5	recognise the importance of Information Technology in business.	5	An

**Unit I**

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.

**Unit II**

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 III**

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 IV**

Special Contract: Indemnity and Guarantee - Definition Indemnity - Rules for Making Indemnity - Difference between Indemnity and Subrogation - Discharge of Surety - Termination of Guarantee Contract - The Consumer Protection Act – Consumer Protection Council – Consumer Dispute Redressal Forum – Commissions.

#### **Unit V**

The Information Technology Act 2000- Definitions - Digital and Electronic Signature - Electronic Records Signatures and Certificates - Duties - Penalties – Compensation – Cyber Appellate Tribunal – Offence – Revision.

#### **Skill Development**

1. Prepare a chart showing Indian Contract Act and its elements.
2. Differentiate between unlawful and illegal agreements.
3. List out the remedies for breach of contract.
4. Describe the functions of Consumer Dispute Redressal Forum.
5. Organize a brain storming session to discuss the role of Information Technology and its significance in business.

#### **Text Book**

Kapoor N.D., (2020), Commercial Law , New Delhi: Sultan Chand & Sons.

#### **Reference Books**

1. Chawla R.C (1990), Commercial Law New Delhi:, Kalyani Publishers.
2. Majumdar P.K. (2015), Law of Consumer Protection in India-- (Amendments)--by Dwivedi Publishing Company--Law Agency--Allahabad.
3. Hardy Ivarmy E.R., Paul Latimer( 1998),Case Book on Commercial Law .
4. Batra V.K., Kalra N.K., Mercantile Law. Tata Mc. Graw (1993). New Delhi: Hill Publishing Co. Ltd.
5. The law of Information Technology with State Amendments and Short Comments Delhi: Professional Book Publishers.

**Semester V**  
**Major Core IX: Income Tax Law and Practice - I**  
**Course Code: AC2153**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

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

**Course Outcome**

COs.	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.	4	U
CO-2	identify the residential status and incidence of tax for Resident and Non-resident.	4	AP
CO-3	compute taxable income from salary.	6	AP
CO-4	compute taxable income from House Property.	6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	4	AP

**Unit I: Introduction to Income Tax**

Income Tax - Meaning - Important Terms: Assessment Year, Previous Year, Person, Assessee and Income. Concept of Income - History of Income Tax in India. Residential Status: Individual, Hindu Undivided Family, Firm and Association of Persons, Company- Incidence of Tax: Kinds of Income – Problems on Residential Status and Incidence of Tax.

**Unit II: Income from Salary**

Meaning - Basis of Charge – Features – Meaning – Scope - Allowances – Perquisites - Profits in lieu of Salary – Deductions from Salary – Computation of Taxable Salary.

**Unit III: Income from House Property**

Meaning – Basis of Charge – Composite Rent – Determination of Gross Annual Value – Net Annual Value – Interest on Housing Loan – Recovery of Unrealised Rent – Income from House Property: Self Occupied, Let Out, Let Out with Arrears of Rent, Let Out with Composite Rent, One House Let out and Another House Self Occupied, – Part of the House Let Out and Part of the House Self Occupied, Part of the Year Let Out and Part of the Year, Let Out with Vacancy, Co-owners - Computation of House Property Income.

**Unit IV: Income from Business or Profession**

Meaning – Basis of Charge – Business – Profession – Vocation – Deductions – Expenses Expressly Disallowed – Deemed Profits - Computation of Income from Business – Income from Medical, Legal, Accounting Profession.

## **Unit V:**

### **Capital Gains and Income from Other Sources**

Capital gains: Meaning – Basis of Charge – Capital Assets: Self-generated Assets, Short Term and Long Term Capital Assets - Transfer – Cost of Acquisition, Cost of Improvement - Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.

Income from Other Sources: Meaning – Specific and Other Incomes Chargeable: Dividend, Winnings from Lotteries, Crossword Puzzles, Horse Race and Card Games etc., Rental Income from Letting of Machinery, Plant or Furniture, Family Pension, Interest on Securities, Interest on Compensation, Amount not Deductible in computing the income – Deemed Income chargeable to tax. Computation of Income from Other Sources.

### **Skill Development**

1. Computing Taxable Salary for a Government employee.
2. Computing Taxable Income from House property with imaginary figures.
3. Calculating Taxable Income of any business.
4. Give some examples for Short and Long Term Capital Assets and identify the exempted items under capital gains.
5. Compute Taxable Income from Other Sources.

### **Text Book**

Mehrotra H.C., Goyal. S.P *Income Tax Law and Accounts* Agra: Sahitya Bhawan Publications (Current Assessment Year 2022-2023)

### **Reference Books**

1. Reddy, T.S. and Hari Prasad Reddy, *Income Tax Law and Practice*. Chennai: Margham Publications. (Current Assessment Year)
2. Mehrotra, H.C. Agarwal, *Income Tax Law & Accounts*. Chennai: Sahitya Bhawan Publications. (Current Assessment Year)
3. Gaur, V.P. & Narang, D.B. *Income Tax Law and Practice*. Chennai. Kalyani Publishers. (Current Assessment Year)
4. Raajhavelu, K. *Income Tax Law and Practice*. Vellore: Sri Venkataswara Padamawadhi Publications. (Current Assessment Year)
5. Saha, R.G. Usha Devi, N. *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: 45.**

**Semester V**  
**Major Core X - Research Methodology**  
**Course Code: AC2154**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

3. To enable the students acquire knowledge on research.
4. To help the students to collect, analyse the data and to prepare the research report.

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the concept and different types of research studies	5	U
CO-2	formulate the research problem for preparing research design	5	C
CO-3	identify the methods of collecting data	5	R
CO-4	make use of statistical tools to analyse the data	5	An
CO-5	preparation of research report	3	C

**Unit I: Introduction to Research**

Concept – Definition – Characteristics – Objectives – Nature – Importance of Research – Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical – Exploratory and Survey.

**Unit II: Research Problem and Research Design**

Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem – Steps in selecting the Research Problem – Research Design: Definition – Classification – Features – Types of Research Design; Exploratory – Descriptive – Diagnostic – Experimental – Informal and Formal Experimental Designs – Selection of Research Problem – Features and Criteria of Good Research Design.

**Unit III: Review of Literature and Sampling Design**

Review of Literature – Introduction – Levels of Information – Types of Information Sources: Indexes and Bibliographies – Dictionaries – Encyclopedias – Handbooks – Directories -Sampling Design: Concept – Factors Affecting the Size of the Sample –Stages in Sample Design –Sample Design Characteristics – Types of Sample Design: Probability and Non-probability Sampling.

**Unit IV: Data Collection and Analysis**

Data collection – Meaning - Methods of Data Collection – Primary Data: Observation – Interview – Survey through Questionnaire and Schedule – Distinction between Schedule and Questionnaire – Secondary Data – Sources - Processing of Data: Editing – Coding – Classification – Tabulation. Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis –Statistical Analysis of Data: Arithmetic Mean – Median – Mode.

**Unit V: Writing Research Report**

Introduction – Report Drafting – Steps: Statement of Problem and its Analysis – Outline of Research Work – Rough Draft – Redrafting – Bibliography – Final Draft - Contents of the Research

Report; Preliminary Text – Main Text – Reference Material – Methods of Research Report Writing.

### **Skill Development**

1. Identify a research problem and formulate its objectives.
2. Draft the research design.
3. Prepare a questionnaire for the identified research problem.
4. Collect a few reviews of literature.
5. Collect primary data from 30 sample respondents.

### **Text Book**

Janardhanan K.A. and Radharamanan Pillai (2014). *An Introduction to Research Methods*. Professional & Technical Publishers, Gandhipuram.

### **Reference Books**

1. Kothari, C.R. (2006). *Research Methodology*. (3<sup>rd</sup>ed). New Delhi: New Age International Private Limited Publishers.
2. Saravanel, P. (2014). *Research Methodology*. (16<sup>th</sup> ed). Allahabad: KitabMahal Publication.
3. Donald, R. Cooper. (2006). *Business Research Methods*. (9<sup>th</sup>ed). Delhi: Tata McGraw - Hill Publishing Company Limited.
4. Anderson et al. (2002). *Thesis & Assignment Writing*. (1<sup>st</sup> ed). United States: John Wiley & Sons.
5. Panneerselvam, R. (2009). *Research Methodology*. (5<sup>th</sup>ed). New Delhi: PHL Learning Private Limited.

**Semester V**  
**Project**  
**Course Code: AC20PR**

Hours /Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To gain knowledge towards fundamentals of research.
2. To give practical knowledge on research problem, analyse data and interpret results.

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	select the research problem	3	R
CO-2	collect reviews related to the research problem	3	U
CO-3	prepare questionnaire for data collection	3	C
CO-4	understand the methods of data collection and collect the data	3	U
CO-5	analyse the collected data with the simple statistical tools, interpret it and summarize the findings	3	An

**Guidelines**

- All the students must undertake group project work (each group consist of 5-6 members) in the III year (V Semester).
- The students, with the consent of the Supervisor, and the Head of the Department can pursue their project.

Evaluation	Marks
Final- Internal	40
Viva-voce	60
Total marks	100

**Project framework**

- I. The project format should be in:
  - Font - Times New Roman
  - Heading - Font size 14 (Bold) - Uppercase
  - Sub headings - Font size 12 (Bold) – Lowercase; should be numbered.  
(Eg: Introduction 1; Subheading 1.1; 1.2 ....)
  - Text, the content of the project – Font size -12 (Normal).
- II. Project must be completed within the stipulated time.
- III. Submission of project:
  - One soft copy (PDF format in CD)

- Two hard copies (soft binding) duly signed and endorsed by the Supervisor and the Head of the Department.

**The report of the project will have three main parts:**

**I. Initial Pages - in the following sequence**

- i. Title Page
- ii. Certificate from the Supervisor
- iii. Declaration by the candidate endorsed by the Supervisor and HOD.
- iv. Acknowledgement (within one page - signed by the candidate).
- v. Table of Contents

**II. Main body of the project**

- i) Introduction with Literature review and Objectives
- ii) Methodology
- iii) Results
- iv) Discussion
- v) Summary
- vi) References

Journal Article, Books, E-book, Conference Proceeding, Website and unpublished Thesis can be used as reference.



**Semester V**  
**Ability Enhancement Course**  
**Environmental Studies**  
**Course Code: AEC201**

Hours per Week	Credits	Total Hours	Marks
2	2	30	100

**Objectives**

- To understand the ecosystem, biodiversity and their conservation
- To make them identify the impact of pollution , disaster and population

**Course outcome**

CO	Upon completion of this course the students will be able to:	CL
CO - 1	understand the multidisciplinary nature of environmental studies	U
CO - 2	recall the components of different ecosystems	R
CO - 3	interpret the levels of diversity and its conservation	A
CO - 4	analyze the impact of population, pollution and disasters	An

**Unit I Multidisciplinary nature and Natural Resources**

Multidisciplinary nature of environmental studies – scope of environmental studies- natural resources - renewable and non renewable resources – land, water, forest and energy resources.

**Unit II Eco system**

Ecosystem – components –types – structure and function – food chain – food web – major ecosystems- forest, grass land, desert and aquatic - pond, marine and river ecosystems.

**Unit III Biodiversity and conservation**

Definition – magnitude of biodiversity - levels of diversity – biogeographical classification of India – Biodiversity hotspots in India – Himalayas, Indo Burma, Western Ghat and Sunderland, Endemic, Endangered Red Data Book - Insitu and Exsitu conservation.

**Unit IV Environmental Pollution**

Pollution – types, sources and effects of air, water, soil, noise, radioactive and plastic pollutions - Role of an individual in prevention of pollution.

**Unit V Social Issues and Environment**

Disaster - cyclone, flood, drought, earthquake and management - Population explosion – impact of population, growth on environment and social environment.

**Reference books**

1. Sharma R.C, Gurbir sangha, (2018). Environmental Studies. New Delhi: Kalyani Publishers,
2. Murugesan. R, (2014).Environmental studies, Madurai: Millennium publishers and distributors,
3. Arumugam.N, Kumaresan.V, (2012). Environmental Studies. Nagercoil: SARAS Publication.
4. Dr.Asthana.D.K., Dr.Meera Asthana, (2010). Environmental Studies. New Delhi: S.Chand & Company Ltd.,
5. Beny Joseph, (2018). Perspectives in Environmental Studies. New Age International Publishers.

**Semester V**  
**Foundation Course III - Human Rights Education (HRE)**  
**Course. Code: FCV203**

**Objectives**

1. Make them to identify issues, problems and violation of human rights.
2. Resolve the problems of human rights in their own life and society.

**Course outcome**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	explains the historical growth of the idea of human rights.		U
CO - 2	interpret the problems of human rights and find solution.		A
CO - 3	analyze the importance of women and child rights		An
CO - 4	evaluate concepts and ideas of human rights		E

**Unit I**

Social Justice - Need for Social Justice, Parameters of Social justice. Untouchability - problems, causes, casteism. Social reformers - contributions of Dr. B.R. Ambedkar and E.V. Ramasamy. Role of Mandal commissions in Social justice - Social, educational, economic indicators and recommendations

**Unit II**

Human Rights - approaches and concept of human rights. United Nations - UN commission on Human rights, other UN bodies on Human rights. Fundamental rights of Indian Citizen. Fundamental duties of Indian Citizen. Political rights of Indian Citizen. Human rights concern in India.

**Unit III**

Women Rights - History and need of women rights. United Nation on women rights - issues by identified United Nation. Women and climate change. Women rights and problems. Problem faced by women during medieval and modern India.

**Unit IV**

Gender inequality - seven types of inequality. Constitutional and legal provision for women in India. Special initiatives for women. Women struggle and reforms. Women today.

**Unit V**

Child Rights: History and declaration of rights of children. Convention on rights of child, Child rights in India. National commission on women rights. Issues faced by women. Constitutional and Legal provision in India. Child rights in Indian Constitution.

**Reference Book**

Dr. Arymugam, N., Dr. Mohana., & Lr. Palkani. (2017). Value Based Education. (4<sup>th</sup> ed.). TamilNadu, Saras Publication

**Self-Learning Course**  
**Semester – III / V**  
**Introduction to Goods and Services Tax**  
**Sub. Code: AC20S1**

Hours / Week	Credits	Total Hours	Marks
-	2	-	100

**Objectives**

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

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	4	U
CO-2	identify the transactions covered under GST, the models and structure of GST	5	Ap
CO-3	clarify the procedure for registration, amendment, and cancellation of registration	4	E
CO-4	understand the forms of supply, place and time of supply, taxable and non-taxable supply	4	U
CO-5	determine the value of goods and services	5	Ap

**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**

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.

**Semester VI**  
**Major Core XI: Management Accounting**  
**Course Code: AC2161**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives**

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

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	elevate the financial statement analysis for strategy decision making	1	E
CO-2	examine the solvency, turnover and liquidity of a business by using ratios.	3	An
CO-3	analyse the pattern of sources and application of funds.	5	An
CO-4	able to prepare various budgets for the proper functioning of an organization.	8	R
CO-5	evaluate the cash flow and fund flow position of the organization.	4	E

**Unit I: Introduction to Management Accounting**

Meaning – Nature and Scope – Relationship between Financial Accounting. Cost Accounting and Management Accounting – Role of Management Accountant in the present Scenario. Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis. Comparative Financial Statement, Common Size Financial Statement, Trend Analysis.

**Unit II: Ratio Analysis**

Meaning – Advantages and Limitations – Calculation and Interpretation of Ratios: Profitability, Activity, Liquidity and Solvency Ratios.

**Unit III: Fund Flow and Cash Flow Analysis**

Meaning – Advantages and Limitations – Preparation of Fund Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds. Meaning – Comparison between Fund Flow and Cash Flow Statements – Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement.

**Unit IV: Marginal Costing**

Meaning – Characteristics – Advantages – Limitations – Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis – Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety. Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques (Theory Only)

**Unit V: Budget and Budgetary Control**

Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets – Preparation of Budgets – Sales Budget, Production Budget, Cash Budget, Flexible Budget.

**Skill Development**

1. From the financial statements of any listed company of your choice, extract the cash Flow statement for the period before COVID 19 and after COVID 19 and analyse the impact of COVID 19 on the Cash Flow position of the organization.
2. Prepare comparative and Common Size Statements of a company of your choice and give your interpretation.
3. Calculate ratios of any two companies and give interpretation.
4. Describe the significance of Marginal Costing techniques in taking important managerial decisions.
5. Prepare a Sales budget of a company with imaginary figures and give your comments regarding the selling condition of the product.

**Text Book**

Murthy.A, Gurusamy. S (2009) Tata McGraw – Hill Publishing Company Limited, New Delhi.

**Reference Books**

1. Pillai R.S.N., Bagavathi (2016), Management Accounting, S. Chand & Company Pvt. Ltd., New Delhi
2. Gordon E, Sundaram N, Sriram M (2018), Management Accounting Principles, Himalaya Publishing House, Mumbai
3. Eugene Franco (2016), Management Accounting, Charulatha Publications, Chennai
4. Pandey I.M. (2007), Management Accounting, Vikas Publishing House Pvt.Ltd., New Delhi
5. Jawahar Lal (2003), Advanced Management Accounting, S.Chand & Company Ltd., New Delhi.

**Semester VI**  
**Major Core XII: Industrial Law**  
**Course Code: AC2162**

Hours / Week	Credits	Total Hours	Marks
6	4	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.

COs	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	2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	2	U
CO-3	describe the impact of industrial regulations on Indian Economy	2	U
CO-4	calculate the compensation for disabilities as per law	2	E
CO-5	recognize the need of ESI and ESN Course	2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	2	U

**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.

### **Skill Development**

1. Prepare a report showing how the Trade Unions are functioning in Factories.
2. Discuss the provisions relating to ESI Act 1948 and its amendments.
3. Identify the legal aspects of Industrial Dispute Act and Minimum Wages Act.
4. List out the problems faced by employees working in factories and find out the solutions given in various Factories Act.

### **Text Book**

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

### **Reference Books**

2. Chawla, R.C.( 1990). *Commercial Law* . New Delhi: Kalyani Publishers.
3. Arun Humarsen, Jitemara& Humarmitra Bulterworths (1979).*Commercial Law* (including Company Law) and Industrial Law, London.
4. Hardy Ivarmy E.R. & Paul Latimer (1998). *Case Book on Commercial Law*.
5. Batra, V.K. & Kalra, N.K. (1993). *Mercantile Law*. New Delhi: Tata Mc Graw Hill Publishing Co. Ltd.
6. Manual of Labour and Industrial laws--(Central Industrial and Labour Acts)--Rules and Regulations—Dwivedi Law Agency --Vol:1& 2.

**Semester VI**  
**Major Core XIII: Income Tax Law and Practice – II**  
**Course Code: AC2163**

Hours / Week	Credits	Total Hours	Marks
6	4	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

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

**Unit I:**

**Set-Off of Losses and Clubbing of Income**

Set-off and Carry Forward of Losses, Clubbing and Aggregation of Income.

**Unit II:**

**Deductions from Gross Total Income**

Deductions from Gross Total Income – 80 C to 80 U (simple problems)

**Unit III:**

**Agricultural Income**

Meaning – Basic Conditions – Types – Examples of Agricultural Income, Non-Agricultural Income, Partly Agricultural and Partly Non-Agricultural Income

**Unit IV:**

**Assessment Procedure**

Returns- Filing of Return of Income – Due Date – Assessment – Kinds of Assessment – Assessment Procedure (Theory Only)

**Unit V:**

**Assessment of Individuals**

Assessment of Individuals – Rate of Tax – Computation of Tax Deducted at Source – Tax Deducted at Source from Salary - Computation of Income and Tax Liability of Individuals



## **Skill Development**

1. Visit any Auditor's Office and have an interaction on IT filing procedures for two hours
2. Prepare a list of agricultural and non-agricultural income
3. Create an awareness chart of allowable Deductions u/s.80
4. Prepare a list of enclosures required for IT filing
5. Prepare a model of computation of income and tax liability of an Individual.

## **Text Book**

Mehrotra H.C., Goyal. S.P *Income Tax Law and Accounts* Agra: Sahitya Bhawan Publications (Current Assessment Year 2022-2023)

## **Reference Books**

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

**Semester VI**  
**Major Core XIV – Auditing**  
**Course Code: AC2164**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To give an overview of Auditing
2. To impart knowledge on Vouching, Verification and Valuation of assets and liabilities.

**Course Outcomes**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts and principles of Auditing	2,5	Un
CO-2	identify various elements of Audit planning	5	R
CO-3	identify the importance of Vouching	5	R
CO-4	understand the procedure of verification and valuation of Assets	5	Un
CO-5	analyse the duties, rights and liabilities of an auditor	5	An

**Unit I: Introduction**

Origin of Auditing – Auditing in India - Definition – Difference between Book- keeping, Accountancy, Auditing and investigation – Objectives – Scope – Principles – Advantages and Limitations - Qualities of an Auditor – Classifications of Audit.

**Unit II: Audit Planning**

Preliminaries before the commencement of Audit. – Audit planning – Audit Programme – Advantages – Disadvantages – Internal check, Internal Audit and Internal Control – Distinction between Audit programme of Independent Auditor and Internal Auditor – Modification - Audit note book– Audit Working papers – Purpose – Content – Ownership – Procedure of Audit.

**Unit III: Vouching**

Vouching: Meaning – Objectives – Importance – Voucher – Vouching of Trading Transactions: Purchase book, Purchases return, credits sales, sales return, sale of by- products – General Considerations while Vouching Trading Transactions – Vouching of Cash transactions: Cash receipts and Payments

#### **Unit IV: Verification and Valuation of Assets and Liabilities**

Meaning of Verification – Definition – Distinction between Verification and Vouching – Verification of Liabilities - Distinction between Verification and Confirmation- Methods of Valuation– Verification and Valuation of Different kinds of Assets: Intangible Assets , Fixed Assets, Floating Assets , Fictitious Assets - Verification of Liabilities : Capital, Debentures , Trade Creditors, Bills Payable, Loans, Outstanding Liabilities, Contingent Liabilities

#### **Unit V: Company Auditor and Standards on Auditing**

Company Auditor:, Appointment, Qualification and Disqualification - Removal, Resignation – Rights and Duties – Liabilities: Civil Liability for Negligence and Misfeasance – liabilities under Companies Act. Auditor's Report – Importance – Audit Report of a Limited Company – Matters to be included in Auditors Report - Elements – Kinds.

#### **Skill Development**

1. Prepare a report of an audit conducted in an organization.
2. Conduct a model test check and submit the report.
3. Prepare a model qualified report.
4. List out the Audit Standards issued by the Institute of Chartered Accountants of India(ICAI)

#### **Text Book**

Pardeep Kumar, Baldev Sachdeva and Jagwant Singh (2018). *Auditing Theory and Practice*, (14<sup>th</sup> edition). Ludhiana: Kalyani Publishers

#### **Reference Books**

2. Tandon B.N., S.Sudharsanam and S.Sundharabahu (2006). *A Handbook of Practical Auditing*. (4<sup>th</sup> edition). New Delhi: S.Chand Publishing.
3. Saxena. R.G. (2018). *Principles and Practice.of Auditing* (7<sup>th</sup> edition). Chennai: Himalaya Publising House.
4. Sundaram S.M. (2010). *Auditing*. (6<sup>th</sup> edition). Karaikudi: Sree Meenakshi Publications.
5. Sundaram, S.M. (2014). *Banking Theory Law and Practice*. (9<sup>th</sup> edition). Karaikudi: SreeMeenakshi Publications.
6. Sundar K., K.Paari, (2014). *Practical Auditing*. (1st edition). Chennai, Vijay Nicole PrivateLtd.

**Semester VI**  
**Elective IV a: Organisational Behaviour**  
**Course Code: AC2065**

Hours / Week	Credit	Total Hours	Marks
5	4	75	100

**Objectives**

1. To enable the students to understand executive behaviours in the work place
2. To equip students to cope up with group dynamics and Team building.

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the organizational behaviour in the working place	2	Un
CO-2	identify one's own personality and perception	1	R
CO-3	measure the Attitude, Values, Emotions and Moods of Human Beings	5	R
CO-4	coping with the group members and team building	2	R
CO-5	learn the organizational Climate and Culture in the business world	4	An

**Unit I: Introduction to Organizational Behaviour**

Definition - Key Elements - Nature and Scope - Need - Contributing Disciplines to Organisational Behaviour: Psychology – Sociology – Anthropology – Other Social Sciences – Challenges - Behaviour Process – Models: Autocratic – Custodial – Supportive - Collegial.

**Unit II: Individual Perspective**

Individual and Individual Differences - Human Behaviour and its causation- Personality: Concept – Determinants – Types - Development of Personalities - Personality Influence – Measures - Perception: Perception Differences from Sensation – Process – Factors – Improvement - Application in Organisational Behaviour.

**Unit III: Attitude, Values, Emotions and Moods**

Attitudes: Concepts – Formation – Types – Measurement - Values: Concept – Types – Formation -Value and Behaviour - Developmental Values - Emotions and Moods: Types –Sources – Aspects – Theories - Affective Events Theory - Emotional Intelligence: Competence - Benefits - OB Applications of Emotions and Moods.

## Unit IV: Group Dynamics

Group Behaviour: Characteristics of a Group - Reasons for Formation of Group – Types – Stages - Group Behaviour - Group Decision Making -Team Buildings: - Types- Process- Roles-Failure - Successful - Social Loafing - Conflict: Conflict Vs Competition – Sources – Types – Aspects – Process - Conflict Management

## Unit V: Organisational Climate and Culture

Organisational Climate- Concept- Dimensions- Determinants- Culture: Concept - Types- Functions - Creating, Sustaining and Changing a Culture- Learning of Culture- Organisational Climate Vis - a Vis Organisational Culture

### Skill Development

1. Mind mapping the contribution of organizational discipline
2. Collecting the pictures on perception and displaying it on the notice board
3. Drawing a flow chart of one's own personality and perception in the form of album
4. Presenting family's values, emotions and moods through assignment
5. Preparing successful team building in the form of roleplay
6. Presenting Holy Cross College's climate and culture in the form of assignment
7. Handling conflict management among students in the form sharing(oral)

### Text Book

SS Khanka (2020). *Organisational Behaviour*. (15<sup>th</sup> edition). S Chand and Company Limited

### Reference Books

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

**Semester VI**  
**Elective IV b: Strategic Management**  
**Course Code: AC2066**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

1. To enable the students acquire knowledge on Strategic Management
2. To help the students to frame strategies to meet competitive situation.

**Course Outcome**

COs	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the concept and benefits of strategic management.	5	U
CO-2	Identify and measure the strength and weaknesses of the organisations	5	C
CO-3	formulate the strategies for competitive situation	5	R
CO-4	Implement the strategies to achieve the objective of the organisation	5	An
CO-5	Measure the performance of the organisation	3	C

**Unit I: Introduction to Strategic Management**

Strategy: Meaning –Features - Difference between Policy and Strategy – Basic Concept of Strategic Management - Corporate Strategy – Levels of Strategy – Need of Strategic Management: Strategic Intent - Mission Statement – Vision - Goal and Objectives - Strategic Management in Multi Strategic Business Unit – Strategic Management Process.

**Unit II: Strategic Role**

Impact of Globalization – Basic Model of Strategic Management – Strategic Decision Making - Impact of Internet and E-Commerce - Role of Strategic Management: Marketing – Finance – HR - Global Competitiveness.

**Unit III: Strategic Elements**

Strategic Management Elements; Strategic Intent; Policies; Programmes; Budgets; Procedures; Mintszberg Model of Decision Making; Corporate Governance; Social Responsibilities

**Unit IV : Strategic Environment**

General Environment – Identifying External Environment Variables: Economic Factors – Technological Factors – Social Factors. Internal Analysis and Diagnosis – Marketing and Distribution Factors – Research and Development Factors – Operations Factors – Resources and Personal Factors.

**Unit V: Strategic Alternatives**

Generic Strategies Alternatives: Expansion – Stability – Retrenchment – Combination. Strategic Implementation through Structure – 7S Models – Organisational Life Cycle – Management and Control - Activity based Costing – Strategic Information System.

**Skill Development**

1. List out different types of strategies.
2. Prepare SWOC analysis for any one well-known organization.
3. Draw the structure of industry.
4. Write the competitive strategies of well-known organization.

**Text Book**

Arpita Mehta. Strategic Management (2013). Discovery Publishing House Private Limited, New Delhi.

**Reference Books**

1. AzharKazmi, Adela Kazim – Strategic Management; McGraw Hill Education; Second Reprint 2016.
2. Philip Kotler, Marketing Management, Pearson Edition, 2003.
3. Thomas L.Wheelen, J.David Hunger, Concepts in Strategic Management and Business Policy, Tata MC Graw-Hill Publishing Company Ltd, 2009.
4. Fred.R.David, Strategic Management Concept and Cases, Pearson,2003.
5. AzharKazim, Business Policy and Strategic Management,TataMcGraw Hill Publishing Company Limited, 2002.

**Semester VI**  
**Elective IV c: Enterprise Information System**  
**Course Code: AC2067**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives:**

1. To impart on the way enterprise system support cross functional operations.
2. To provide an insight into the necessities and significance of Enterprise Information System

**Course Outcome**

COs	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the role of EIS in business process design	5	U
CO-2	Analyse the steps involved in the implementation of Business Process Automation	5	U
CO-3	To recognise the features of an ideal ERP System	5	U
CO-4	understand the regulatory and compliance requirements applicable to core banking system	5	U
CO-5	understand the emerging Technologies of E-Commerce and M-Commerce	4	An

**Unit I: Introduction to Information Systems**

Information System- Concepts and Definition- Enterprise Information Systems (EIS): History- Functions - Components - Classification of Information System's Control: Managerial Control, Application Control.

**Unit II: Automated Business Processes**

Enterprise Business Processes- Categories- Benefits- Steps involved in the Implementation of Business Process Automation (BPA) - Enterprise Risk Management (ERM) – Benefits of Enterprise Risk Management-Components of Enterprise Risk Management - Risks and Control - Business Processes - Diagrammatic Representation- Regulatory and Compliance Requirements.

**Unit III: Finance and Accounting System**

Voucher Types- Data types- Installed Application vs Web Application, Enterprise Resource Planning (ERP) –Advantages of Enterprise Resource Planning - Features of ideal Enterprise Resource Planning System- Enterprise Resource Planning modules –Risk and Control associated with Enterprise Resource Planning.

**Unit IV: Core Banking System**

Components of Core Banking System - Core Business Process Flow and relevant Risk and Controls. Reporting System and Management Information System, Data Analytics and Business Intelligence (BI) - Applicable Regulatory and Compliance Requirements.

**Unit V: E -Commerce, M- Commerce and Emerging Technologies**

Components of E-Commerce and M-Commerce, Architecture of Net worked System- Three layers of M-Commerce, Risk and Controls, Guidelines and laws governing E-Commerce. Emerging Technologies with its related Risks and Controls.



### **Skill Development**

1. Find out the history of Enterprise Information System.
2. Prepare a report showing the steps involved in the implementation of BPA
3. List out the features and advantages of ideal ERP system.
4. Analyse the components of E- commerce and M- Commerce.

### **Text Book**

Kenneth C. Laudon, Jane P. Laudon & Rajanish Dass, Management Information Systems, Pearson, 11<sup>th</sup> Edition, Third Impression, 2011

### **Reference Books**

1. James A Hall, Accounting Information Systems, South-Western College Publishing, 7<sup>th</sup> Edition, 2012
2. Concepts in Enterprise Resource Planning by Ellen Monk and Bret Wagner
3. Sandra Senft and Frederick Gallegos, Information Technology Control and Audit, CRC Press, Third edition, 2009
4. Jake Kouns & Daniel Minoli, Information Technology Risk Management in Enterprise Environments, John Wiley & Sons, 2010.
5. O'Brien, J.A., Marakas, G.M., & Behl, R. (2013). Management Information Systems (10ed). New Delhi: McGraw Hill Education (India) Private limited.

## Semester VI

### Skill Enhancement Course (SEC)

#### Preparation for Competitive Examinations Course Code: ASK206

Hours / Week	Credits	Total Hours	Marks
2	2	30	100

#### Objectives

1. To prepare the students to face the competitive examinations with confidence.
2. To enhance the aptitude skills of students along with general knowledge and to enable them to crack the competitive examinations.

#### Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the basic concepts of computer	5	U
CO-2	apply numerical skills in solving quantitative problems	5	Ap
CO-3	evaluate the logical conclusions in reasoning	5	E
CO-4	create general basic language skills	5	C
CO-5	remember the general knowledge and current affairs	5	R

#### Unit I: Numerical Ability

Number System - Simplification- Squares - Percentage-Ratio & Proportion - Profit & Loss - Time & Work

#### Unit II: Verbal Reasoning

Analogy - Classification - Coding - Decoding- Puzzle Test- Alphabet Test

#### Unit III: General English

Preposition- Spotting Errors -Jumbled Words - Synonyms - Antonyms -One Word Substitution

#### Unit IV: Computer Knowledge

History - Hardware - Software - Memory - Network System - Abbreviations

#### Unit V: General Awareness & Current Affairs

Founder - Sports - Technology - Political – Economical - Ecology - Health - Awards & Honors - Finance - Countries Capitals & Currency

**Reference Books**

1. Antony Xavier & Sambasivan. (2021). *Superior Guide for SBI*. Chennai: Vie Sakthi Publishing House.
2. Aggarwal R. S. (2012). *A Modern Approach to Verbal and Non-verbal Reasoning*. Reprint. New Delhi. S. Chand & Company Limited.
3. Prasad. S.H. (2015). *RBI Grade – B Officers, Exam-Work Book*. (1<sup>st</sup> edition).New Delhi: Kiran Institute of Career Excellence Pvt.Ltd.
4. Krishna Kumar,S. (2014). *Super Brain*. (2<sup>nd</sup> edition). Thiruvananthapuram: Addone Communications.
5. Sharma & Khanna. (2011). *Bank Clerical Recruitment Examinations*. New Delhi: Vie Kumar Publications Private Limited.

**Semester VI**  
**Foundation Course IV- Gender Equity Studies**  
**Course Code: FCV204**

No. of Hours per Week	Credits	Total No. of Hours	Marks
1	1	15	100

**Objectives:**

1. To understand the historical background and trace the position of women down the ages.
2. To make the students aware of the legitimate rights and laws that aid women to march towards emancipation and empowerment.

**Course outcome**

CO	Upon completion of this course the students will be able to :	PSOs addressed	CL
CO-1	develop a critical judgment regarding the views of religions, epics and literary imagination about women	PSO-4	U
CO-2	analyze the socio-cultural and religious practices that subjugate women	PSO-4	An
CO-3	probe deep into the root cause of marginalization of women	PSO- 4	U
CO-4	understand the implementation of feministic concepts in practical life	PSO- 3	U
CO-5	examine how women are exploited as commercial commodities in advertisements and media	PSO-4	An

**Unit I**

Women in Historical Background

Women through the Ages

**Unit II**

Feminism – An Explanation

Feminist Thoughts in Practical Life

### **Unit III**

As Religions see  
Women Women in  
Christianity Women  
in Islam

### **Unit IV**

The Rights of Women  
Women and the  
Constitution

### **Unit V**

The Portrayal of Women in  
Advertisements The End of Enslavement  
of Women Empowerment of Women:  
Need of the Hour

### **Reference Book**

1. *Women in My Perspective*. (2012). Nagercoil: HCC Women's Stud

**Self- Learning Course (SLC)**  
**Semester IV / VI**  
**Rural Marketing**  
**Course Code: AC20S2**

Hours / Week	Credits	Total Hours	Marks
-	2	-	100

**Objectives**

1. To give an awareness on rural marketing and its components.
2. To give an insight into e-commerce and e-marketing and their impact on rural consumers.

**Course Outcomes**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	describe the concepts and scope of rural marketing	5	U
CO-2	identify the schemes and sources of finance for rural marketing	5	Ap
CO-3	determine appropriate mix for rural marketing	5	E
CO-4	examine the Buying Patterns in Rural marketing	5	C
CO-5	explain the importance and impact of e-commerce in rural marketing	5	R

**Unit I: Introduction to Rural Marketing**

Evolution- Concept - Nature - Scope - Significance of Rural Marketing - Factors contributing to Growth of Rural markets - Components and classification - Rural Market vs Urban Market - Problems of Rural Consumer - Future of Rural Marketing.

**Unit II: Rural Consumer Behaviour**

Meaning - Factors Affecting Consumer Behaviour - Social Factors, Technological Factors, Economic Factors, and Political Factors- Characteristics of Rural Consumer- Information Search and pre-purchase Evaluation – Consumer purchase Decision - Problems of Rural Consumer: Adulteration, Short Weight and Measures, Unfair Warranties and Guarantees, Unreasonable Pricing, Problems in Rural Marketing.

**Unit III: Rural Marketing Mix**

Concept - Product Planning for Rural Products - Rural Marketing Communication- Methods of Sales - Salesmen Influence - Promotional methods - Agricultural Marketing- Concept - Nature and Types of Agriculture produce and Market.

**Unit IV: Rural Marketing Finance**

Need - Source - Government Schemes. Role of Banks in Rural Marketing: Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing. NABARD, RRBs - Problems of Institutional sources in marketing finance.

**Unit V: E-Rural Marketing**

E-Rural Marketing – Meaning - Impact of E-Marketing on Rural Consumers. Concept of Digital Village,

Role of Social Media in Rural Marketing. - Online Training and guidance to farmers. Online Marketers: Role of Online Marketers, Growth and Challenges.

### Text Book

Badi R.V. Badi N.V. *Rural Marketing* 2010, Himalaya Publishing House.

### Reference Books

1. Rathod Harishchandra Singh, —*Indian Rural Male Consumers and Their Preferences* (2015) Lambert Academic Publishing, India
2. Acharya S.S. Agarwal N.L. —*Agriculture Marketing in India* (2018), Oxford & IBH Publishing Company Pvt. Ltd. New Delhi, India.
3. Dr. RamKishen Y, —*New Perspectives in Rural & Agricultural Marketing* (2002), Jaico Publishing House; Second edition
4. Sanal Kumar Velayudhan, —*Marketing to Rural Consumers: Understanding and Tapping the Rural Market* (2009) Excel Books publication, India
5. Savita Mohan, —*Rural Marketing* (2012) Enkay Publishing House, New Delhi

**Dr.S.MARY PEARLY SUMATHI**, M.Com, B.Ed, M.Phil., Ph.D.  
HEAD OF THE DEPARTMENT  
**PG AND RESEARCH DEPARTMENT OF COMMERCE**  
HOLY CROSS COLLEGE (AUTONOMOUS)  
NAGERCOIL - 629 004

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