

**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**  
**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 entrepreneur
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**

<b>Components</b>	<b>Sem. I</b>	<b>Sem. II</b>	<b>Sem. III</b>	<b>Sem. IV</b>	<b>Sem. V</b>	<b>Sem.VI</b>
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**

<b>Components</b>	<b>Elective</b>				<b>Allied</b>
	<b>Sem. III</b>	<b>Sem. IV</b>	<b>Sem. V</b>	<b>Sem.VI</b>	<b>Sem. I / II</b>
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**

<b>Internal Components</b>	<b>Marks</b>
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

Internal Component	Marks
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

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

### Question Pattern

Internal Test	Marks
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.**

External Exam	Marks
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>

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

#### Internal Component

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

#### External Component

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

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

**b) 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>

**c) 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**

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 on 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**  
**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
- 5.

**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 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

sCO 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: MarghamPublications.
3. Sundar, K. (2015). *Principles of Management*. (1<sup>st</sup> edition). Chennai: Vijay Nicole ImprintsPrivate Limited.
4. Sundaram, S. M. (2004). *Principles of Management*. (1<sup>st</sup> edition). Karaikudy: Sree MenakshiPublications.
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**

AazhumaiVazhampera– Dr. Sr. Mary Jhonsy, Dr. M. Mary Helen Stella and Dr.AnithaMalbi

### **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**

- To give an overview of Auditing
- 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 Publishing 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, 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*. (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
5	4	90	100

**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.



**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.
- 6.

#### **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: Organizational Behavior**  
**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). NewDelhi: Prentice Hall of India.
2. Aswathappa, K. (2008). *Organisational Behaviour*. (11<sup>th</sup> edition). New Delhi: Himalaya PublishingHouse.
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 Publication

	Professional Ethics
	Indian Knowledge System
	Human Values
	Environment Sustainability

