

BACHELOR OF ARTS (COMMERCE)

REGULATIONS

ELIGIBILITY

A candidate who has passed in Higher Secondary Examinations with Commerce and Accountancy (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereto by the syndicate, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the Bachelor of Commerce degree examination of this university after a course of study of three academic years. 20% reserved for vocational stream.

DURATION OF THE COURSE

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

OBJECTIVE OF THE COURSE

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

- To impart the knowledge on basic concepts and applications in the domain of Commerce.
- To provide the students with necessary knowledge in the sphere of financial system.
- To equip the students with the recent advancements in the various fields of Commerce such as banking and insurance sectors.
- To prepare the students to pursue higher studies such as M.Com., M.B.A., C.A., ICWA, and ACS.
- To facilitate the students to hold key positions in corporate arena.

SCHEME OF EXAMINATION

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Maximum Marks			Credit Points
				CA	CE	Total	
First Semester							
Part I							
15UTALB101 / 15UHILB101 / 15UMMLB101 / 15UFRLB101	Tamil I / Hindi I / Malayalam I / French I	5	3	25	75	100	3
Part II							
15UENLB101	General English I	5	3	25	75	100	3
Part III							
15UCOM101	Core I: Principles of Accountancy	6	3	25	75	100	5
15UCOM102	Core II: Organizational Behaviour	5	3	25	75	100	4
15UCOA101	Allied I: Business Economics	5	3	25	75	100	4
Part IV							
15UVE101	Value Education I: Yoga	2	3	25	75	100	2
	Total	28				600	21
Second Semester							
Part I							
15UTALB201 / 15UHILB201 / 15UMMLB201 / 15UFRLB201	Tamil II / Hindi II / Malayalam II / French II	5	3	25	75	100	3
Part II							
15UENLB201	General English II	5	3	25	75	100	3
Part III							
15UCOM201	Core III: Financial Accounting	6	3	25	75	100	5
15UCOM202	Core IV: Indian Economy	5	3	25	75	100	4
15UCSCOA201	Allied II: Office Automation for Business	3	3	25	75	100	3
15UCSCOAP201	Allied Practical I: Office Automation for Business	2	3	40	60	100	2

Part IV							
15UVE201	Value Education II: Environmental Studies	2	3	25	75	100	2
	Total	28				700	22
Third Semester							
Part III							
15UCOM301	Core V: Company Law	5	3	25	75	100	4
15UCOM302	Core VI: Corporate Accounting	6	3	25	75	100	5
15UCOM303	Core VII: Commercial Correspondence	5	3	25	75	100	4
15UCOM304	Core VIII: Business Organisation	5	3	25	75	100	4
15UMACOA301	Allied III: Business Mathematics and Operations Research	4	3	25	75	100	4
Part IV							
15UCOSBC301	SBC I: Indian Financial System	2	3	25	75	100	2
	NMEC I	2	3	25	75	100	2
Non Credit							
15ULS301	Career Competency Skills I	1	-	-	-	-	-
	Total	30				700	25
Diploma *							
Fourth Semester							
Part III							
15UCOM401	Core IX: Commercial Law	5	3	25	75	100	4
15UCOM402	Core X: Advanced Corporate Accounting	6	3	25	75	100	5
15UCOM403	Core XI: Auditing	5	3	25	75	100	4
15UCOM404	Core XII: Indian Banking	5	3	25	75	100	4
15UMACOA401	Allied IV: Business Statistics	4	3	25	75	100	4
Part IV							
15UCOSBC401	SBC II: Business Environment	2	3	25	75	100	2
	NMEC II	2	3	25	75	100	2
Non Credit							
15ULS401	Career Competency Skills II	1	-	-	-	-	-
	Total	30				700	25
Diploma*							

Fifth Semester							
Part III							
15UCOM501	Core XIII: Cost Accounting	5	3	25	75	100	5
15UCOM502	Core XIV: Banking Law and Practice	4	3	25	75	100	3
15UCOM503	Core XV: Income Tax I	6	3	25	75	100	5
15UCOM504	Core XVI: Human Resource Development	4	3	25	75	100	3
15UCOM505	Core XVII: Accounting Package for Commerce	3	3	25	75	100	3
	Elective I	4	3	25	75	100	3
15UCOMP501	Core Practical I: Accounting Package for Commerce	2	3	40	60	100	2
Part IV							
15UCOSBC501	SBC III: Principles of Marketing	2	3	25	75	100	2
Part V							
15UCOE501	Extension Activity	-	-	-	-	-	2
	Total	30				800	28
Sixth Semester							
Part III							
15UCOM601	Core XVIII: Management Accounting	6	3	25	75	100	5
15UCOM602	Core XIX: Elements of Financial Management (100% Internal Evaluation)	5	3	100	-	100	4
15UCOM603	Core XX: Principles of Insurance (Self Study & 100% External Evaluation)	-	3	-	-	100	4
15UCOM604	Core XXI: Income Tax II	6	3	25	75	100	5
15UCOM605	Core XXII: Marketing Research	5	-	40	60	100	4
	Elective II	5	3	25	75	100	4
Part IV							
15UCOSBC601	SBC IV: Advertising and Salesmanship	2	3	25	75	100	2
	Total	29				700	28
Grand Total						4200	149

- * Students have to undergo a Diploma Course during the Second year of their course of study.

ELECTIVE I

Student shall select any one of the following subject as Elective in fifth semester

S.No	Subject Code	Subject
1.	15UCOEL501	Principles of Management
2.	15UCOEL502	Entrepreneurship

ELECTIVE II

Student shall select any one of the following subject as Elective in Sixth semester

S.No	Subject Code	Subject
1.	15UCOEL601	Business Finance
2.	15UCOEL602	Business Ethics

NON MAJOR ELECTIVE COURSES

Non Major Elective Course is conducted for the students of other Departments

S.No	Subject Code	Semester	Subject
1.	15UCON301	III	Elements of Insurance
2.	15UCON401	IV	Office Administration

DIPLOMA COURSE

Every student shall have to undergo a Diploma Course during their Third and Fourth semesters as given hereunder:

Subject Code	Diploma Course	Duration
15UCOD401	Export - Import Management	90 Hours of 2 Semesters (Each semester consist of 45 hours)

FOR COURSE COMPLETION

Student shall pass:

- Part I (Language) and Part II (English) papers in I and II semesters.
- Value Education Courses Yoga and Environmental Studies in I and II Semesters.
- Diploma course in their second year of study.
- Non Major Elective Course in the third and fourth semesters.
- Skill Based Course in the third, fourth, fifth and sixth semesters.
- Extension activity in V semester.
- Self study, External and Internal Evaluation Courses in VI Semester.

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
Part I	Language	2	100	200	6
Part II	English	2	100	200	6
Part III	Core	22	100	2200	93
	Core Practical	1	100	100	2
	Elective	2	100	200	7
	Allied Theory	4	100	400	15
	Allied Practical	1	100	100	2
Part IV	Value Education	2	200	200	4
	SBC	4	100	400	8
	NMEC	2	100	200	4
Part V	Extension Activity	-	-	-	2
Non Credit	Career Competency Skills	2			-
	Total	44	-	4200	149

15UCOM101	CORE I: PRINCIPLES OF ACCOUNTANCY	SEMESTER - I
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Total Hours: 50

Note: Distribution of Marks - Problem 80% and Theory 20%.

OBJECTIVES:

1. To understand the basic concepts of accounting.
2. To prepare the financial statements of the business.

CONTENTS

UNIT - I (8 Hours)

Introduction to Accounting – Meaning – Scope - Concepts and Conventions – Objectives – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

UNIT - II (12 Hours)

Final Accounts of a Sole Trader - Preparation of Trading Account and Profit or Loss Account - Closing Entries - Adjustment Entries - Balance Sheet.

UNIT - III (10 Hours)

Average Due Date - Determination of Due Date - Account Current - Procedure for Calculating Days of Interest. Bank Reconciliation Statement - Causes for Differences between Cash Book and Pass Book - Preparation of Bank Reconciliation Statement.

UNIT - IV (10 Hours)

Depreciation Accounting - Straight Line Method - Diminishing Balance Method - Change Of Method - Differences between Provisions and Reserves.

UNIT - V (10 Hours)

Single Entry - Meaning – Features – Defects – Difference between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method (only simple problems).

TEXT BOOK:

1. *Reddy, T.S and Murthy, A.* 2014. **Financial Accounting.** [Sixth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P and Narang, K.* 2013. **Advanced Accountancy.** [Fourth Edition]. Kalyani Publishers, Ludhiana.
2. *Gupta, R.L and Radhasamy, M.* 2013. **Advanced Accountancy - Volume I.** [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3. *Shukla, M.C. and Grewal, T.S.* 2012. **Advanced Accountancy - Volume I.** [Seventh Edition]. S.Chand & Sons, New Delhi.

15UCOM102	CORE II: ORGANIZATIONAL BEHAVIOUR	SEMESTER - I
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Total Hours: 50

OBJECTIVES:

1. To use behavioural science theory to diagnose and solve individual, group and organizational level performance issues.
2. To demonstrate knowledge and dynamic capabilities in managing and leading people, teams, and organizations for sustainable performance.

CONTENTS

UNIT - I (10 Hours)

Meaning - Importance of organizational behaviour - Elements of organizational behavior, Organizational behaviour and other disciplines - OB model - Theories of organization: Hawthorne experiment.

UNIT - II (10 Hours)

Individual Learning: Theories of learning - Attitude: Nature - Function - Formation - Personality: Nature - Type - Theories - Perception: Perception process - Perceptual distortion.

UNIT - III (10 Hours)

Personality - Theories - Personality and Behaviour. Attitude - Theories - Factors in Attitude Formation - Attitude Measurement - Attitude Change.

UNIT - IV (10 Hours)

Group: Classification - Stages - Group cohesiveness, Factors influencing group cohesiveness - Group decision making process - Morale: Measurement - Benefits - Morale building.

UNIT - V

(10 Hours)

Organizational change and Development: Reasons for change - Resistance to change - Overcoming the resistance - Organizational development - OD intervention - Stress: Sources of stress - Managing stress.

TEXT BOOK:

1. Prasad, L.M. 2012. **Organisational Behaviour**. [Sixth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Stephen P. Robbins and Timothy A. Judge, S.P and Narang, K. **Organisational Behaviour**. [Thirteenth Edition]. Prentice Hall India, New Delhi.
2. John, W. Newstrom and Keith Davis. 2000. **Organisational Behaviour**. [Tenth Edition]. Tata McGraw Hill, New Delhi.
3. Varma, M. M. and Agrawal, R. K. 2002. **Organisational Behaviour** [First Edition]. King books, New Delhi.

15UCOA101	ALLIED I: BUSINESS ECONOMICS	SEMESTER - I
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Total Hours: 50

OBJECTIVES:

1. To know the significance and application of economic concepts to business decisions.
2. To learn the market structure for decision making.

CONTENTS

UNIT - I (10 Hours)

Economics - Definition - Economic Analysis - Micro and Macro Economics: Methods. Business Economics - Definition - Scope of Business Economics - Application of Economic Concepts in Business - Distinction between Economic Growth and Economic Development - Role of Economics in Business Decisions.

UNIT - II (10 Hours)

Demand Analysis - Law of Demand - Determinants of Demand - Types of Demand - Exemptions to the Law of Demand - Elasticity of Demand - Price Elasticity of Demand - Measurement of Elasticity of Demand - Total Outlay Method - Factors Influencing Elasticity of Demand.

UNIT - III (10 Hours)

Production and Supply Analysis - Law of Returns - Assumptions - Causes - Production Function - Uses - Returns to Scale - Economies of Scale. Supply - Supply Schedule - Supply Curve - Law of Supply - Elasticity of Supply.

UNIT - IV (10 Hours)

Cost Analysis - Cost Concepts - Kinds of Cost - Cost and Output Relationship. Revenue - Total Revenue - Average Revenue - Marginal Revenue - Curves Under Perfect and Imperfect Competition.

UNIT - V (10 Hours)

Market Structure Analysis - Perfect Competition - Features - Pricing Under Perfect Competition - Monopoly - Kinds - Determination of Price in Monopoly - Price Discrimination - Monopolistic Competition - Assumptions and Features - Price Determination Under Monopolistic Competition.

TEXT BOOK:

1. *Sankaran, S.* 2014. **Business Economics.** [Fourth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Sundaram, K.P.M. and Sundaram, E.N.* 2010. **Business Economics.** [Fifth Edition]. Sultan Chand & Sons, New Delhi.
2. *Varshney, R.L and Maheswari, K.L.* 2007. **Managerial Economics.** [Third Edition]. Sultan Chand & Sons, New Delhi.
3. *Cauvery, R and Sudha Nayak, U.K.* 2005. **Business Economics.** [First Edition]. Sterling Publishers, New Delhi.

15UVE101	VALUE EDUCATION I: YOGA (மனவளக்கலை யோகா)	SEMESTER - I
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Total Hours: 30

CONTENTS

UNIT - I **(6 Hours)**

YOGA AND PHYSICAL HEALTH

1:1 Physical Structure-Three bodies- Five limitations

1:2 Simplified Physical Exercises - Hand Exercises - Leg Exercises- Breathing Exercises - eye Exercises - Kapalapathi

1:3 Maharasanas 1-2- massages - acu-puncture - Relaxation

1:4 Yogasanas-Suriya Namaskar - Padamasana -Vajrasanas - Chakrasanas(Side) - Viruchasanas -Yoga muthra -Patchimothasanas-Ustrasanas-Vakkarasanas Salabasanas.

UNIT - II **(6 Hours)**

ART OF NURTURING THE LIFE FORCE AND MIND

2:1 Maintaining the youthfulness - postponing the ageing process

2:2 Sex and spirituality- significance of sexual vital fluid - Married Life-Chastity.

2:3 Ten Stages of Mind

2:4 Mental Frequency - Methods for Concentration

UNIT - III **(6 Hours)**

SUBLIMATION

3:1 Purpose and Philosophy of life

3:2 Introspection - Analysis of Thought

3:3 Moralization of Desires

3:4 Neutralization of Anger

UNIT - IV

(6 Hours)

HUMAN RESOURCES DEVELOPMENT

- 4:1 Eradication of worries
- 4:2 Benefits of Blessings
- 4:3 Greatness of Friendship
- 4:4 Individual Peace and World Peace

UNIT - V

(6 Hours)

LAW OF NATURE

- 5:1 Unified Force – Cause and Effect System
- 5:2 Purity of thought and Deed and Genetic Centre
- 5:3 Love and Compassion
- 5:4 Cultural Education – Five fold Culture

TEXT BOOK:

1. Manavalakalai Yoga – World Community Service Center
Vethathiri Pathippagam,
156, Gandhij Road, Erode – 638 001.
PH: 0424 – 2263845.

REFERENCE BOOKS:

1. Yoga for Modern Age
2. Journey of Consciousness
2. Simplified Physical Exercises – World Community Service Center
Vethathiri Pathippagam,
156, Gandhij Road, Erode – 638 001.
PH: 0424 – 2263845.

15UCOM201	CORE III: FINANCIAL ACCOUNTING	SEMESTER - II
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Total Hours: 50

Note: Distribution of Marks - Problem 80% and Theory 20%.

OBJECTIVES:

1. To understand the accounting procedures for branch and hire purchase system.
2. To comprehend the concepts of partnership accounting.

CONTENTS

UNIT - I (10 Hours)

Branch and Departmental Accounts - Branch Accounts - Dependent Branches - Debtors System and Stock and Debtors System Only - Departmental Accounts (Including Inter-departmental Transfers).

UNIT - II (10 Hours)

Hire Purchase and Instalment System - Calculation of Interest - Journal Entries in the Books of Hire Purchaser and Hire Vendor - Default and Repossession of Stock - Hire Purchase Trading Account - Instalment Purchase System.

UNIT - III (10 Hours)

Partnership Accounts - Calculation of Interest on Capital and Drawings - Preparation of Profit and Loss Appropriation Account - Fixed and Fluctuating Capitals - Past Adjustments and Guarantee.

UNIT - IV (10 Hours)

Admission and Retirement of a Partner - Calculation of Profit Sharing Ratio - Calculation of Goodwill - Preparation of Revaluation Account, Capital Account and Balance sheet - Death of a Partner - Preparation of Executor's Account.

UNIT - V (10 Hours)

Dissolution of Partnership Firm - Insolvency of Partners - Garner Vs. Murray Rule - Piecemeal Distribution - Proportionate Capital Method - Maximum Loss Method.

TEXT BOOK:

1. *Reddy, T.S and Murthy, A.* 2014. **Financial Accounting.** [Sixth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P and Narang, K.* 2005. **Advanced Accountancy.** [Fourth Edition]. Kalyani Publishers, Ludhiana.
2. *Gupta, R.L and Radhasamy, M.* 2010. **Advanced Accountancy - Volume I.** [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3. *Shukla, M.C. and Grewal, T.S.* 2009. **Advanced Accountancy - Volume I.** [Seventh Edition]. S.Chand & Sons, New Delhi.

15UCOM202	CORE IV: INDIAN ECONOMY	SEMESTER - II
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Total Hours: 50

OBJECTIVES:

1. To comprehend the significance of economic environment of the country.
2. To understand the role of agriculture and industry in economic development of India.

CONTENTS

UNIT - I (10 Hours)

Indian Economy and Development - Under Development - Criteria - Characteristics - Determinants of Development and Growth - Obstacles to Economic Development - Economic Development Vs. Economic Growth - Stages of Economic Development - Rostow's Stages of Economic Growth.

UNIT - II (10 Hours)

National Income - Definition - Methods and Difficulties in the Calculation of National Income - Per Capita Income - GDP - Inflation - Characteristics - Causes - Effects - Control of Inflation.

UNIT - III (10 Hours)

Agriculture and Economic Development - Distinction between Agriculture and Industry - Causes for Low Productivity in Agriculture - Green Revolution.

UNIT - IV (10 Hours)

Industries and Economic Development - Large and Small Scale Industries - Multi-National Companies - A Brief Resume of Five Year Plans.

UNIT - V (10 Hours)

Foreign Trade and Economic Development - Liberalisation, Privatization and Globalisation - WTO - Introduction - Functions - Impact of WTO, GATT on Indian Economy. Infrastructure of Economic Development - Recent Measures.

TEXT BOOK:

1. *Sankaran, S.* 2014. **Indian Economy** [Thirteenth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Raddar Dutt and Sundaram, K.P.M.* 2010. **Indian Economy** [Ninth Edition]. S.Chand & Co. Ltd., New Delhi.
2. *Dhingra, I.C.* 2010. **Indian Economy**. [Twenty Fifth Edition]. S.Chand & Sons, New Delhi.
3. *Jain, P.C.* 2005. **Indian Economic Problems**. [First Edition]. Kalyani Publishers, Ludhiana.

15UCSBAA201/ 15UCSCOA201	ALLIED II: OFFICE AUTOMATION FOR BUSINESS (For the students of BBA and B.Com)	SEMESTER - II
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Total Hours: 50

OBJECTIVES:

On completion of the course the students shall have knowledge on:

1. Basics of Computer System.
2. Office Automation using Office Package.

CONTENTS

UNIT - I

(10 Hours)

Computer Basics: Fundamentals of Computer: Various types of Computers- Computer Hardware - The scanner- System Unit- Front side of the System Unit- Back side of the System Unit- Inside the System Unit- Computer Software. **Introduction to Internet:** Exploring Internet -Browsing the Internet - Exploring Computer Virus.

UNIT - II

(10 Hours)

Microsoft Word: Exploring MS Word 2007- Starting MS Word 2007- The MS Word 2007 Work Space. **Preparing the First Document:** Considerations before preparing a Document- Setting Size, Margin and Orientation of a Document-Typing the Text-Inserting a Table-Saving the Document-Printing the Document- Closing the Document. **Editing the Document:** Finding and Replacing the Text-Translating Document. **Creating Form Letters, E-mail Messages and Labels:** Creating a Mail Merge Document-Sending a Personalized E-Mail Message to Multiple Recipients-Modifying records in the Data Source- Envelopes and Labels.

UNIT - III

(10 Hours)

Microsoft Excel: Starting with Excel 2007-Starting Microsoft Excel 2007-Working with Spread sheet- Exploring Microsoft Excel 2007. **Preparing the First Excel Worksheet:** Entering Data in Work sheet-Formatting Cells- Setting the format and other properties of a Work sheet- Saving Workbook- Preparing Work sheet for Printing. **Conditional Formatting, Sorting, and Filtering Data:** About Conditional Formatting – About Sort and Filter feature-**Charts and Smart Art-:** Selecting the Chart type- Setting the Chart Options- Resizing and positioning the Charts in a Work sheet- Converting a Chart type into another type- Working with Smart Arts. **Functions in Excel:** Defining basics of a

Function- Using Arithmetic Functions- Using Text Functions- Using Financial Functions.

UNIT - IV

(10 Hours)

Microsoft PowerPoint: Beginning with Microsoft PowerPoint: Exploring Microsoft Power Point 2007- Applying the Tool tips- Setting Power point options. **Preparing the First Presentation:** Understanding the structure of a presentation- Creating a new Presentation- Working with themes- Working with Text-Moving and Deleting slides- Saving a Presentation in different formats- Closing a Presentation- Opening a Presentation. **Charts, Graphics and Tables:** Working with Charts -Adding graphics in a Presentation- Working with Tables- Adding Movie Clips- Adding Sound Clips- Working with the Print Option. **Adding Animations in Slides:** Using Animation- Applying Custom Animation- Applying Transitions to the Slide- Previewing Animation- Removing Animation- Adding actions to an object.

UNIT - V

(10 Hours)

Photoshop 7.0: Getting Started with Photoshop: Getting Started with Photoshop- Opening an Existing File - The Photoshop Program Window- Creating a New File - Saving Files - Reverting Files - Closing Files. **Working with Images and Colors:** Bitmap and Vector Images - Image Size - Editing Images - Color Modes - File Formats - Setting Foreground and Background Colors. **Painting and Editing Tools:** The Painting Tools - The Drawing Tools - The Editing Tools - The Eraser Tools. **Layers:** Layers Palette - Working with Layers - Creating a New Layer - Selecting Layers - Hiding/Showing Layers - Deleting Layers - Sorting Layers in the Layers Palette- Repositioning Layers - Merging Layers - Flattening Images- Moving Layers between Images - Linking Layers.

TEXT BOOKS:

1. *Vikas Gupta*. 2010. **Comdex Computer Course Kit Windows XP with Office 2007**. [First Edition]. Dreamtech Press, New Delhi.(Unit I to IV).
2. *Vikas Gupta*. 2002. **Comdex DTP Course Kit**. [First Edition]. Dreamtech Press, New Delhi. (Unit V).

REFERENCE BOOKS:

1. *LP Editorial Board.* 2008. **First Lessons in Microsoft Office 2007.** [First Edition]. Law Point, Kolkata.
2. *Kognet Solutions Inc.* 2008. **Word 2007 in SIMPLE STEPS.** [First Edition]. Dreamtech Press, New Delhi.
3. *Kognet Solutions Inc.* 2009. **Excel 2007 in SIMPLE STEPS.** [First Edition]. Dreamtech Press, New Delhi.
4. *Kognet Solutions Inc.* 2008. **PowerPoint Word 2007 in SIMPLE STEPS.** [First Edition]. Dreamtech Press, New Delhi

15UCSBAAP201/ 15UCSCOAP201	ALLIED PRACTICAL I: OFFICE AUTOMATION FOR BUSINESS (For the students of BBA and B.Com)	SEMESTER - II
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LIST OF PRACTICAL:

MS- Word

1. Creating a Bio-data with Different Formats and Styles.
2. Creating a Purchase Order with Tables.
3. Developing a Mail Merge Document.

MS-Excel

4. Creating a Worksheet for Employee Payroll.
5. Creating a Worksheet for Balance Sheet.
6. Creating a Chart for Analysis of a Product Sales.

MS-PowerPoint

7. Preparing a Presentation for Product Marketing.
8. Preparing a Presentation with Slide Transition Effects for Sales Analysis.
9. Preparing a Slide-Show with Charts and Animations for an Organization.

Photoshop

10. Changing the Background of an Image.
11. Designing a Business Card.
12. Creating a Brochure for your Department Event.

15UVE201	VALUE EDUCATION II: ENVIRONMENTAL STUDIES	SEMESTER - II
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Total Hours: 30

CONTENTS

UNIT - I (6 Hours)

Environment- Definition- Scope- Structure and function of ecosystems- producers, consumers and decomposers- Energy flow in the ecosystem- Ecological succession- food chain, food webs and ecological pyramids- Concept of sustainable development.

UNIT - II (6 Hours)

Natural resources: Renewable- air, water, soil, land and wildlife resources. Non-renewable - Mineral coal, oil and gas. Environmental problems related to the extraction and use of natural resources.

UNIT - III (6 Hours)

Biodiversity- Definition- Values- Consumption use, productive social, ethical, aesthetic and option values threats to bio diversity - hotspots of bio diversity- conservation of bio- diversity: in- situ Ex - situ. Bio- wealth - National and Global level .

UNIT - IV (6 Hours)

Environmental Pollution :Definition- causes, effects and mitigation measures- Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution- Nuclear hazards - Solid wastes acid rain-Climate change and global warming environmental laws and regulations in India- Earth summit.

UNIT - V (6 Hours)

Population and environment - Population explosion - Environment and human health - HIV/AIDS - Women and Child welfare - Resettlement and Rehabilitation of people, Role of information technology in environmental health - Environmental awareness.

TEXT BOOK:

1. Department of Biochemistry. Environmental Studies (Study Material). Published by K.S.Rangasamy College of Arts & Science (Autonomous). Tiruchengode

REFERENCE BOOK:

1. *Erach Bharucha*. 2005. **Textbook of Environmental studies**. Universities press. PVT. Ltd.

15UCOM301	CORE V: COMPANY LAW	SEMESTER - III
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Total Hours: 50

OBJECTIVES:

1. To understand the incorporation and other related issues of company.
2. To know the various intricacies of company management.

CONTENTS

UNIT - I (10 Hours)

Company - Characteristics - Kinds - Differences between Public Company and Private Company - Corporate Veil and its Exceptions. Companies Act 2013 - An Overview.

UNIT - II (10 Hours)

Formation of a Company - Role of Promoters - Memorandum of Association - Doctrine of Ultra Vires - Articles of Association - Doctrine of Indoor Management - Alteration of Memorandum and Articles of Association.

UNIT - III (10 Hours)

Prospectus - Contents - Statement in Lieu of Prospectus - Consequences of Misstatements in Prospectus. Shares and Debentures - Kinds - Differences between Shares and Debentures.

UNIT - IV (10 Hours)

Company Management - Appointment, Rights and Duties of Directors - Qualification - Disqualification - Removal of Directors.

UNIT - V (10 Hours)

Kinds of Meeting - Notice - Agenda - Minutes - Quorum - Adjournment - Postponement - Casting Votes - Methods - By Acclamation of Voice - By Show of Hands - By Ballot - By Demand for Poll - Types of Resolution. Winding up - Types - Procedures.

TEXT BOOK:

1. *Kapoor, N.D.* 2014. **Company Law**. [Sixth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Gogna, P.P.S.* 2011. **Company Law**. [Third Edition]. S.Chand & Sons, New Delhi.
2. *Badri Alam, S and Saravananavel, P.* 2009. **Company Law**. [First Edition]. Himalaya Publications, New Delhi.
3. *Tulsian, P.C.* 2008. **Company Law**. [First Edition]. S.Chand & Co. Ltd., New Delhi.

15UCOM302	CORE VI: CORPORATE ACCOUNTING	SEMESTER - III
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Total Hours: 50

Note: Distribution of Marks: Problem 80% and Theory 20%

OBJECTIVES:

1. To understand the basic concepts of corporate accounting procedures.
2. To gain knowledge on the accounting practices prevailing in the corporate sector.

CONTENTS

UNIT - I (10 Hours)

Issue of Equity Shares - At par, discount and premium - Conditions for Issue of Shares at Discount - Utilization of Share Premium - Forfeiture and Re-issue of Shares.

UNIT - II (10 Hours)

Preference Shares - Redemption of Preference Shares - Provisions of the Companies Act - Implications of Section 80 and 80 A of Companies Act - Capital Profits and Revenue Profits - Minimum Fresh Issue of Shares.

UNIT - III (10 Hours)

Issue of Debentures - Consideration for Issue of Debentures - Redemption of Debentures - Conditions - Different Methods of Redemption of Debentures.

UNIT - IV (10 Hours)

Underwriting of Shares - Types of Underwriting - Underwriting Commission - Determination of Net Liability of Underwriters. Valuation of Goodwill - Average Profit Method - Super Profit Method - Annuity Method - Capitalization Method. Valuation of Shares - Net Asset Method - Yield Method - Fair Value Method.

UNIT - V (10 Hours)

Profits Prior to Incorporation - Basis of Apportionment of Expenses - Final Accounts of Companies - Preparation of Trading, Profit and Loss Account - Profit and Loss Appropriation Account - Balance Sheet.

TEXT BOOK:

1. Reddy, T.S and Murthy, A. 2014. **Corporate Accounting**. [Sixth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P and Narang, K.* 2008. **Advanced Accountancy.** [Fourth Edition]. Kalyani Publishers, Ludhiana.
2. *Gupta, R.L and Radhasamy, M.* 2010. **Advanced Accountancy - Volume II.** [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3. *Shukla, M.C. and Grewal, T.S.* 2009. **Advanced Accountancy - Volume II.** [Seventh Edition]. S.Chand & Sons, New Delhi.

15UCOM303	CORE VII: COMMERCIAL CORRESPONDENCE	SEMESTER - III
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Total Hours: 50

OBJECTIVES:

1. To impart the significance of communication practices in business.
2. To develop written communication skills to groom the students as effective management professionals.

CONTENTS

UNIT - I (10 Hours)

Communication - Elements - Importance - Process of Communication - Methods - Barriers - Role of Communication in Business - Essentials of a Good Communication System.

UNIT - II (10 Hours)

Business Letters - Layout - Appearance - Parts of a Letter - Styles of Layout - Kinds of Business Letters - Enquires - Replies - Orders - Sales - Circular - Complaints.

UNIT - III (10 Hours)

Bank Correspondence - Insurance Correspondence - Agency Correspondence.

UNIT - IV (10 Hours)

Correspondence with Shareholders and Directors - Report Writing - Types - Characteristics of a Good Report.

UNIT - V (10 Hours)

Modern Forms of Communication - Fax - E-mail - Video Conferencing - Internet - Websites and their uses in Business.

TEXT BOOK:

1. *Pillai, R.S.N and Bagavathi, V.* 2014. **Commercial Correspondence.** [Third Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Rajendrapal and Korla Halli, J.S.* 2009. **Business Communication.** [Ninth Edition]. Sultan Chand & Sons, New Delhi.
2. *Urmila Rai and S.M. Rai.* 2014. **Business Communication.** [Second Edition]. Himalaya Publishing House, New Delhi.
3. *Moniply, M.M.* 2004. **Business Communication Strategies.** [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

15UCOM304	CORE VIII: BUSINESS ORGANISATION	SEMESTER - III
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Total Hours: 50

OBJECTIVES:

1. To learn the nature and types of business entities.
2. To gain the knowledge on emerging trends in social, political, ethical and legal aspects affecting business decisions.

CONTENTS

UNIT - I (10 Hours)

Business - Nature - Branches of Business - Objectives of Modern Business - Inter-relationship between Trade, Commerce and Industry - Essentials of a Successful Business - Qualities of a Successful Businessman.

UNIT - II (10 Hours)

Forms of Business Organization: Non - Corporate Enterprises: Sole Proprietorship - Partnership Firm - Joint Hindu Family.

UNIT - III (10 Hours)

Forms of Business Organization: Corporate Enterprises: Joint Stock Companies - Co - operative Institutions - Public Enterprises.

UNIT - IV (10 Hours)

Size of the Firm: Meaning - Standards for measuring the size - Factors determining the size. Plant Location: Meaning - Factors influencing location. Selection of site - Factors. Plant lay out: Meaning - Objectives - Factors - Types.

UNIT - V (10 Hours)

Trade Associations: Meaning - Objectives - Features - Functions. Chamber of Commerce - Meaning - Functions - Distinction between Trade Association and Chamber of Commerce. Commodity Exchange - Meaning - Functions. Stock Exchange - Meaning - Features - Functions - Services.

TEXT BOOK:

1. *Gupta, C.B.* 2010. **Business Organisation and Management.** [Third Edition]. Sultan Chand & Sons, New Delhi.

REFERENCES BOOKS:

1. *Dinkar Pagare*. 2004. **Business Organisation and Management**. [First Edition]. Sultan Chand & Sons, New Delhi.
2. *Bhushan, Y.K.* 2009. **Business Organisation and Management**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.

15UMACOA301/ 15UMACCA301	ALLIED III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH (For the students of B.Com and B.Com CA)	SEMESTER - III
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Total Hours: 40

Note: The distribution of questions between problems and theory is 80% and 20% respectively.

OBJECTIVES:

1. To provide skill of converting business problems into mathematical problems.
2. To impart knowledge on mathematical tools to solve problems.

CONTENTS

UNIT - I (8 Hours)

Matrix: Definitions - Operations on Matrix - Determinant of Matrix. Inverse of a Matrix (Adjoint Method Only) - Solving of Linear Equations by Cramer's rule.

UNIT - II (8 Hours)

Sequences and Series: Arithmetic Progression and Geometric Progression - Simple Compound Interest - Annuity Problems.

UNIT - III (8 Hours)

Linear Programming: Formulation of L.P.P. - Solution of L.P.P. - Graphical Method - Simplex Method involving slack variables only.

UNIT - IV (8 Hours)

Transportation Problem: North West Corner Method - Matrix Minima Method - MODI Method.

UNIT - V (8 Hours)

Assignment Problem: Introduction and Definition - Balanced and Unbalanced Assignment Problems - Solution of Assignment Problem (Hungarian Method) Problems.

TEXT BOOKS:

1. *Vittal, P.R.* 2008. **Business Mathematics and Statistics** [Fifth Edition]. Margham Publications, Chennai (Unit I & II).
2. *Gupta, P.K. and Man Mohan.* 2009. **Problems in Operations Research.** [Twelfth Edition]. Sultan Chand and Sons, New Delhi (Unit III to V).

REFERENCE BOOKS:

1. *Sancheti, D.C. and Kapoor V.K.* 2011. **Business Mathematics.** [Eleventh Edition]. Sultan Chand and Sons, New Delhi.
2. *Kapoor V.K.* 2011. **Problems and Solutions in Operations Research.** [Fifth Edition]. Sultan Chand and Sons, New Delhi.

15UCOSBC301	SBC I: INDIAN FINANCIAL SYSTEM	SEMESTER - III
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Total Hours: 30

OBJECTIVES:

1. To understand the importance of Finance and its implication in business.
2. To acquire the basic knowledge on various types of finance and its usage.

CONTENTS

UNIT - I (6 Hours)

Financial System in India - Features - Functions - Financial Institutions. Financial Markets - Money Market - Objectives - Types - Capital Market - Types - Difference between Capital Market and Money Market.

UNIT - II (6 Hours)

Financial Services - Meaning - Importance - Types - Players in the Financial Services Sector.

UNIT - III (6 Hours)

Mutual Funds - Meaning - Working - Evolution and Growth of Mutual Funds in India - Organization and Structure - Kinds - Advantages - Disadvantages.

UNIT - IV (6 Hours)

Leasing - Meaning - Definition - Elements - Classification of Lease - Difference between Finance Lease and Operating Lease - Advantages - Disadvantages - Players in Leasing Industry - Problems of Leasing in India.

UNIT - V (6 Hours)

Credit Rating - Meaning - Definition - Advantages - SEBI regulations over Credit Rating Agencies - Credit Rating Agencies in India: CRISIL, ICRA, CARE.

TEXT BOOK:

1. *Natarajan. L.* 2014. **Financial Markets and Services.** [Second Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Avadhani, V.A.* 2006. **Financial Services and Markets.** [Second Edition]. Himalaya Publishing House, Mumbai.
2. *Vasantha Desai.* 2006. **Indian Financial System.** [Fourth Edition]. Himalaya Publishing House, New Delhi.
3. *Varsney, P.N and Mittal, D.K.* 2000. **Indian Financial System.** [First Edition]. Sultan Chand & Sons, New Delhi.

15ULS301	CAREER COMPETENCY SKILLS I	SEMESTER - III
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Total Hours: 15

OBJECTIVE:

To enhance employability skills and to develop career competency

CONTENTS

UNIT - I (3 Hours)

Speed Maths: Squaring of Numbers - Multiplication of Numbers - Finding Square Roots - Finding Cube Roots - HCF, LCM - Decimals - - Averages - Powers and Roots.

UNIT - II (3 Hours)

Problems on ages- Ratio and proportion- Chain rule-Percentages- Simple and Compound Interest.

UNIT - III (3 Hours)

Time and Work- Time and Distance- Problems on Trains

UNIT - IV (3 Hours)

Analogies - Sentence Formation - Sentence Completion - Sentence Correction - Idioms & Phrases - Jumbled Sentences-- Reading Comprehension -Deriving conclusions

UNIT - V (3 Hours)

Tenses- Articles and Preposition - Change of Voice - Change of Speech - Synonyms & Antonyms - Phrasal Verbs-One Word Substitution- Odd Man Out - Spelling & Punctuation

15UCOM401	CORE IX: COMMERCIAL LAW	SEMESTER - IV
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Total Hours: 50

OBJECTIVES:

1. To secure the knowledge on laws relating to business entities.
2. To apply legal aspects in trade related day-to-day issues.

CONTENTS

UNIT - I (10 Hours)

Law of Contract - Nature - Object - Classification of Contract - Essentials of a Valid Contract. Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation.

UNIT - II (10 Hours)

Consideration - Legal Rules as to Consideration - Exceptions - Stranger to Contract. Capacity to Contract - Free Consent - Performance of Contract - Discharge of Contract - Remedies for Breach of Contract.

UNIT - III (10 Hours)

Contract of Indemnity and Guarantee - Bailment - Pledge - Lien - Hypothecation - Mortgage.

UNIT - IV (10 Hours)

Contract of Agency - Creation of Agency - Classification of Agents - Duties and Rights of Agent and Principal - Delegation of Agent's Authority - Extent of Agent's Authorities - Personal liability of Agent - Termination of Agency.

UNIT - V (10 Hours)

Sale of Goods Act - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Performance of Contract - Rights of an Unpaid Seller.

TEXT BOOK:

1. Kapoor, N.D. 2014. **Business Law**. [Third Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Kuchal, M.C.* 2008. **Commercial Law**. [First Edition]. Kalyani Publishers, Ludhiana.
2. *Shukla, M.C.* 2005. **Commercial Law**. [Third Edition]. S.Chand Co Ltd., New Delhi.
3. *Aswathappa, K. Raghavendra, H.N. Ramchandra, K.* 2008. **Business Law**. [Second Edition]. Himalaya Publishing House, Mumbai.

15UCOM402	CORE X: ADVANCED CORPORATE ACCOUNTING	SEMESTER - IV
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Total Hours: 50

Note: Distribution of marks: Problem 80% and Theory 20%

OBJECTIVES:

1. To understand the accounting procedures in Mergers and Acquisition of companies.
2. To give an exposure to various corporate accounting procedures and practices.

CONTENTS

UNIT - I (10 Hours)

Amalgamation - Merger Method - Purchase Method - Absorption and External Reconstruction (Inter Company Investments excluded).

UNIT - II (10 Hours)

Alteration of Share Capital - Conditions for Alteration of Share Capital and Internal Reconstruction - Liquidation - Liquidator's Final Statement.

UNIT - III (10 Hours)

Banking Companies - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit or Loss Account and Balance sheet.

UNIT - IV (10 Hours)

Insurance Companies - Life Insurance - Valuation Balance Sheet - Revenue Account. Fire and Marine Insurance - Preparation of Revenue account and Profit and Loss Account.

UNIT - V (10 Hours)

Holding Companies - Capital and Revenue Profits - Minority Interest - Cost of Control or Capital Reserve - Preparation of Consolidated Balance sheet (Excluding Inter-Company Holdings and Chain Holdings).

TEXT BOOK:

1. *Reddy, T.S and Murthy, A.* 2014. **Corporate Accounting.** [Sixth Edition]. Margham Publications. Chennai.

REFERENCE BOOKS:

1. *Jain, S.P and Narang, K.* 2008. **Advanced Accountancy.** [Fourth Edition]. Kalyani Publishers. Ludhiana.
2. *Gupta, R.L and Radhasamy, M.* 2010. **Advanced Accountancy - Volume II.** [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3. *Shukla, M.C. and Grewal, T.S.* 2009. **Advanced Accountancy - Volume II.** [Seventh Edition]. S.Chand & Sons, New Delhi.

15UCOM403	CORE XI: AUDITING	SEMESTER - IV
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Total Hours: 50

OBJECTIVES:

1. To understand the significance of audit in financial accounts.
2. To aware of the duties and responsibilities of an auditor.

CONTENTS

UNIT - I (10 Hours)

Auditing - Objectives - Differences between Book Keeping, Accountancy and Auditing - Kinds of Audit - Advantages and Limitations of Audit - Audit Programme and Working Papers - Auditing and EDP Environment.

UNIT - II (10 Hours)

Internal Control - Meaning and Object - Types - Internal Check - Meaning and Object - Advantages - Disadvantages - Internal Control regarding Cash, Purchases, Sales and Payment of Wages.

UNIT - III (10 Hours)

Vouching - Objects - Difference between Routine Checking and Vouching - Principles of a Good Voucher - Vouching Procedure and Importance - Vouching of Cash Transactions - Verification and Valuation of Assets and Liabilities - Objects - Difference between Vouching and Verification.

UNIT - IV (10 Hours)

Appointment of Auditor - Qualification - Qualities - Removal - Duties - Powers - Liabilities - Remuneration of an Auditor. Commissioner Auditor General of India (CAGI) - Rights and Duties.

UNIT - V (10 Hours)

Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel - Shopping Companies.

TEXT BOOK:

1. *Dinkar Pagare*. 2013. **Principles and Practices of Auditing**. [Tenth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Tandan, B.N.* 2010. **Practical Auditing**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2. *Kamal Gupta*. 2011. **Auditing**. [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. *Krishnadwala, V.H and Shetty, M.V.* 2010. **Auditing**. [Second Edition]. Sultan Chand & Sons, New Delhi.

15UCOM404	CORE XII: INDIAN BANKING	SEMESTER - IV
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Total Hours: 50

OBJECTIVE:

1. To impart the knowledge of banking to become a successful banker.

CONTENTS

UNIT - I (10 Hours)

Introduction – Development of Banking in India – Meaning and Definition of Banking – Features of Banking – Classification of Banks - Recent Trends in Indian Banking.

UNIT - II (10 Hours)

Banking System – Bank and Economic Development. Commercial Banks – Functions of Modern Commercial banks – RBI – Objectives – Evolution - Functions – Credit Control Measures of RBI.

UNIT - III (10 Hours)

Merchant Banking – Definition of Merchant Bankers – Objectives of Merchant Banking – Features of Merchant Bankers – Types of Merchant Banking – Functions of Merchant Bankers – SEBI guidelines on Merchant Banking.

UNIT - IV (10 Hours)

State Bank of India – Evolution – Functions – SBI and Small Scale Industries – Products and Services Offered by SBI.

UNIT - V (10 Hours)

Electronic Banking – ATM – Credit Card – Debit Card – Telephonic Banking – Door to Door Banking – Services of New Generation Banking.

TEXT BOOK:

1. *Natarajan & Parameswaran*. 2013. **Indian Banking**. S. Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *KPM Sundaram & E.N. Sundaram. **Modern Banking.** S. Chand & Co., New Delhi.*
2. *Nirmala Prasad & Chandra Das. 2014. **Banking & Financial System.** Himalaya Publishers. New Delhi.*

15UMACOA401 / 15UMACCA401	ALLIED IV: BUSINESS STATISTICS (For the students of B.Com and B.Com CA)	SEMESTER - IV
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Total Hours: 40

OBJECTIVE:

1. To provide knowledge on statistical techniques used for decision making in business.

CONTENTS

UNIT - I (8 Hours)

Introduction - Collection and Tabulation of Statistical Data - Frequency Distribution - Measures of Central Tendency: Mean, Median, Mode.

UNIT - II (8 Hours)

Measures of Dispersion: Range, Mean Deviation, Standard Deviation - Measures of Skewness: Karl Pearson Co-efficient of Skewness.

UNIT - III (8 Hours)

Correlation: Meaning and Definition - Types of Correlation - Scatter Diagram - Karl Pearson's Co-efficient of Correlation - Spearman Rank Correlation Co-efficient - Simple Regression Analysis - Regression Equations - Properties of Correlation Co-efficient and Regression Co-efficient.

UNIT - IV (8 Hours)

Index Numbers: Definition - Uses - Problems - Simple and Weighted Index Numbers - Chain and Fixed Base Index - Cost of Living Index Numbers.

UNIT - V (8 Hours)

Analysis of Time Series: Definition - Components of Time Series - Uses - Measures of Secular Trend - Measures of Seasonal Variations (Method of Simple Average only).

TEXT BOOK:

1. Pillai, R.S.N. and Bagavathi, V. 2010. **Statistics**. [Seventh Edition]. S.Chand and Company Ltd., New Delhi.

REFERENCE BOOKS:

1. *Gupta, S.C. and Kapoor, V.K.* 2009. **Fundamentals of Mathematical Statistics** [Eleventh Edition]. S.Chand and Sons, New Delhi.
2. *Gupta, S.P.* 2008. **Statistical Methods.** [Thirty Seventh Edition]. Sultan Chand and Sons, New Delhi.

15UCOSBC401	SBC II: BUSINESS ENVIRONMENT	SEMESTER - IV
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Total Hours: 30

OBJECTIVE:

1. To make the student understand about the influence of environment on the function of business.

CONTENTS

UNIT - I (6 Hours)

Definition of Business Environment - Nature and Scope - Factors Affecting Business Environment. Economic Environment - Basic Aspects of Business - Economic and Non-Economic Environment of Business - Interaction of Economic and Non - Economic Environment.

UNIT - II (6 Hours)

Political Environment - Economic Systems - Functions - Types of Economic System - Capitalism and Socialism - Mixed Economy.

UNIT - III (6 Hours)

Legal Environment of Business - Changing Dimensions - Foreign Exchange Management Act (FEMA) - Social Environment - Cultural Heritage - Impact of Foreign Culture.

UNIT - IV (6 Hours)

Social and Cultural Environment: Demographic Environment - Size of Population - Age Structure - Other Demographic Trends - Population Control Policy. Culture and Business: Concept - Elements - Cultural Heritage - Cultural Adaption - Impact of Culture on Business.

UNIT - V (6 Hours)

Technological Environment: Meaning - Factors - Impact of Technological Environment - Technological Environment in India.

TEXT BOOK:

1. *Gupta, C.B. 2013. **Business Environment**. [Eighth Edition]. Sultan Chand and Sons, New Delhi.*

REFERENCE BOOKS:

1. *Justin Paul, 2010. **Business Environment**, Tata Mcgraw Hills Pvt Ltd., New Delhi*
2. *L.K. Aswathappa, 2009. **Essentials of Business Environment**. Himalaya Publishing House, Mumbai.*
3. *Francis Cherunilam, 2010 .**Business Environment**, Himalaya Publishing House, New Delhi.*

15ULS401	CAREER COMPETENCY SKILLS II	SEMESTER - IV
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Total Hours: 15

OBJECTIVE:

To enhance employability skills and to develop career competency

CONTENTS

UNIT - I **(3 Hours)**
A to Z Placement Terms-Assertiveness and Self Confidence-Career Opportunities-Skill set (Industry Expectations)

UNIT - II **(3 Hours)**
Principles of Communication (LSRW)-Describing Objects / Situations / People-Information Transfer - Picture Talk - News Paper and Book Review

UNIT - III **(3 Hours)**
Self Introduction - Situational Dialogues / Role Play (Telephonic Skills) - Oral Presentations- Prepared -'Just A Minute' Sessions (JAM)

UNIT - IV **(3 Hours)**
Dress code- Body Language- - Manners and Etiquettes -Resume Writing

UNIT - V **(3 Hours)**
Presentation Skills - Group Discussion-Interviewing Techniques- Mock Interview

15UCOM501	CORE XIII: COST ACCOUNTING	SEMESTER - V
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Total Hours: 50

Note: Distribution of Marks: Problems 80% and Theory 20%.

OBJECTIVES:

1. To understand the significance of costing techniques to the management.
2. To apply costing techniques for decision making.

CONTENTS

UNIT - I (10 Hours)

Cost Accounting - Meaning and Scope - Cost Accounting Vs. Financial Accounting - Elements of Cost - Preparation of Cost Sheet and Tender.

UNIT - II (10 Hours)

Materials - Stock Levels - Economic Order Quantity - Bin Card Vs. Stores Ledger - Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average.

UNIT - III (10 Hours)

Labour - Methods of Remuneration and Incentives - Time Rate: Halsey and Rowan Plans. Piece Rate: Straight Piece Rate, Taylor's Differential Piece Rate and Merrick's Multiple Piece Rate - Labour Hour Rate.

UNIT - IV (10 Hours)

Overheads - Classifications - Apportionment of Overheads - Primary and Secondary Distribution - Calculation of Machine Hour Rate.

UNIT - V (10 Hours)

Process Costing - Normal Loss - Abnormal Loss - Abnormal Gain (Excluding Inter-process Profits) - Operating Costing (Transport Costing only).

TEXT BOOK:

1. Reddy, T.S. and Hari Prasad Reddy, Y. 2014. **Cost Accounting**. [Second Edition] Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P and Narang, K.L.* 2011. **Cost Accounting: Principles and Practice** [Sixteenth Edition]. Kalyani Publishers, Ludhiana.
2. *Maheswari, S.N.* 2012. **Advanced Cost Accounting.** [Sixth Edition]. Sultan Chand & Sons, New Delhi.
3. *Iyengar, S.P.* 2010 **Cost Accounting: Principles and Practice.** [Fourth Edition]. Sultan Chand & Sons, New Delhi.

15UCOM502	CORE XIV: BANKING LAW AND PRACTICE	SEMESTER - V
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Total Hours: 50

OBJECTIVES:

1. To secure knowledge on recent trends and developments in banking sector.
2. To apply the law of banking to various real life business situations.

CONTENTS

UNIT - I (10 Hours)

Banking - Origin - Banker - Customer - Special Types of Bank Customers - Relationship Between Banker and Customer - Classification of Banks - Role of Banks in Economic Development.

UNIT - II (10 Hours)

Deposits: Opening of New Accounts. Negotiable Instruments - Characteristics - Types - Classification - Special Parties to Negotiable Instruments. Cheque - Meaning - Features - Crossing - Endorsement - Kinds. Bill of Exchange - Meaning - Features. Promissory Notes - Meaning - Features - Bill of Exchange Vs. Promissory Note.

UNIT - III (10 Hours)

Loans: Principles of Sound Lending. Modes of Charging Security - Lien - Pledge - Mortgage - Assignment - Hypothecation.

UNIT - IV (10 Hours)

Advances: Forms of Advances - Advances against Document of Title to Goods, Stock Exchange Securities, Life Insurance Policies, Fixed Deposit Receipts and Book Debts.

UNIT - V (10 Hours)

Recent Trends in Banking Sector - KYC Norms - Green Banking - Internet Banking - Electronic Fund Transfer - Electronic Clearing Services - E - Payment System - Real Time Gross Settlement System.

TEXT BOOK:

1. *Gordon, E. and Natarajan, K.* 2014. **Banking Theory, Law and Practice.** [Twenty Second Edition]. Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

1. *Sundharam, K.P.M. and Varshney, P.N.* 2014. **Banking Theory, Law and Practice.** [Nineteenth Edition]. Sultan Chand & Sons, New Delhi.
2. *Natarajan, S. and Parameswaran, R.* 2010. **Banking Theory, Law and Practice** [Third Edition]. S.Chand and Co. Ltd., New Delhi.
3. *Maheswari, S.N.* 2010. **Banking Law and Practice.** [Thirteenth Edition]. Kalyani Publishers, Ludhiana.

15UCOM503	CORE XV: INCOME TAX I	SEMESTER - V
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Total Hours: 50

Note: Distribution of Marks: Problem 60% and Theory 40%.

OBJECTIVES:

1. To gain the basic principles and practice of income tax.
2. To acquire the knowledge and expertise relating to computation of income under various heads.

CONTENTS

UNIT - I (10 Hours)

Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Exempted Incomes.

UNIT - II (10 Hours)

Basis of Charge - Scope of Total Income - Residential Status and Tax Incidence.

UNIT - III (10 Hours)

Income from Salary - Basis of Charge - Allowances - Perquisites - Profits in Lieu of Salary.

UNIT - IV (10 Hours)

Income from House Property - Basis of Charge - Allowable Deductions in Income from House Property.

UNIT - V (10 Hours)

Profits and Gains of Business and Profession - Basis of Charge - Deemed Profits - Allowable and Disallowable Deductions - Depreciation Allowance.

TEXT BOOK:

1. *Gaur, V.P and Narang, D.B. Income Tax Law and Practice.* Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

1. *Dinkar Pagare. Income Tax Law and Practice.* Sultan Chand & Sons, New Delhi.
2. *Singhania, V.K. Income Tax Law and Practice.* Taxmann Publications, New Delhi.
3. *Monoharan, T.N. Income Tax Law and Practice.* Snow White Publications, Mumbai.

15UCOM504	CORE XVI: HUMAN RESOURCE DEVELOPMENT	SEMESTER - V
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Total Hours: 50

OBJECTIVE:

1. To enhance the students with various resources strategies in an organization to manage people effectively.

CONTENTS

UNIT -I (10 Hours)

Human Resource Management - Meaning - Significance - Functions - Objectives - Evolution and Development - HR Manager - Qualities - Challenges. Human Resource Planning - Need - Process - HRP at different levels.

UNIT - II (10 Hours)

Sources and Techniques of Recruitment - Selection Procedure - Tests - Interviews - Placement - Induction - Training Methods - Training Procedure.

UNIT - III (10 Hours)

Significance of Human Resource Development - Management Development Programme - Techniques of Management Development - Performance Appraisal - Significance - Methods.

UNIT - IV (10 Hours)

Career Planning - Succession Planning - Career Development - Counselling - Absenteeism - Job Evaluation Methods / Techniques - Advantages of Job - Evaluation - Problems of Job Evaluation.

UNIT - V

(10 Hours)

Reward System - Wages and Salary administration - Bonus - Objectives of Fringe Benefits - Types of Fringe Benefits - Non Monetary Rewards - Job Satisfaction.

TEXT BOOKS:

1. *Aswathappa, K.* 2013. **Human Resources and Personnel Management.** [Third Edition]. Tata McGraw Hill Publishing House, New Delhi (Unit I to IV).
2. *C.B. Gupta.* 2014 **Human Resource Management.** [Fifteenth Edition] Sultan Chand & Co., New Delhi (Unit V).

REFERENCE BOOKS:

1. *Jayasankar J.* 2006. **Human Resources Management.** [First Edition]. Margham Publications, Chennai.
2. *Subba Rao, P.* 2013 **Essentials of Human Resource Management and Industrial Relations.** [Tenth Edition]. Himalaya Publishing House, New Delhi.
3. *Memoria, C.B.* 2013. **Personnel Management.** [Twenty third Edition Edition]. Himalaya Publishing House, New Delhi.

15UCOM505	CORE XVII: ACCOUNTING PACKAGE FOR COMMERCE	SEMESTER - V
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Total Hours: 50

OBJECTIVE:

On completion of the course the student shall have the knowledge on:

1. Accounting Package.
2. Enable to use package for wide range of Business Applications.

CONTENTS

UNIT I (10 Hours)

Tally 9 Installation & Language setup: Features of Tally – Requirements for Installing Tally 9- Procedure for Installing Tally 9 – Tally Licenses. **Introduction to Tally:** Opening Screen of Tally(Gateway of Tally) – Creating Company – Loading /Selecting a Company - Shutting a Company- Altering/Modifying Existing Company- Buttons on the Button Panel.

UNIT II (10 Hours)

Accounting Information: Groups- Managing Groups – Expert Usage(Multiple Groups) – Ledgers- Advanced Usage of Ledgers(Single Ledger) – Expert Usage of Ledgers(Multiple Ledgers). **Vouchers in Tally:** Vouchers in Tally – Displaying Vouchers – Altering Vouchers – Duplicating a Voucher – Cancelling a Voucher – Predefined Vouchers.

UNIT - III (10 Hours)

Inventory Information: Stock Groups- Stock Categories – Stock Item- Godowns- Units of Measure. **Pure Inventory Vouchers:** Types of Inventory Vouchers.

UNIT -IV (10 Hours)

Reports: Trial Balance- Balance Sheet- Profit and Loss Account – Stock Summary- Display Menu.

UNIT -V (10 Hours)

Taxation: Indian Tax Structure – TDS (Tax Deducted at Source) in Tally 9 – TCS in Tally 9 – TDS – Creating Tax Ledger – TDS Vouchers – Printing a TDS Challan – TDS Reports in Tally 9 – TCS in Tally – Printing a TCS Challan – TCS Reports in Tally 9 – Computing

VAT in Tally – VAT Classification – VAT Vouchers and Transactions – VAT Reports in Tally 9 – Service Tax Accounting.

TEXT BOOKS:

1. *Dr. Namrata Agrawal. 2010. Comdex TALLY 9 Course Kit.*[Reprint Edition]. Dreamtech Press. NewDelhi. (Unit I to IV)
2. *Kogent Solutions Inc. 2010. TALLY 9 IN SIMPLE STEPS.*[Reprint Edition]. Dreamtech Press. NewDelhi.(Unit V).

REFERENCE BOOK:

1. *Asok Nadhani K and Kisor Nadhani K.2010. IMPLEMENTING TALLY 9.* [First Edition, Reprinted]. BPB Publications. India.

15UCOEL501	ELECTIVE I: PRINCIPLES OF MANAGEMENT	SEMESTER - V
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Total Hours: 50

OBJECTIVES:

1. To provide expert knowledge in emerging management techniques.
2. To equip on scientific decision making process and problem solving methods.

CONTENTS

UNIT - I (10 Hours)

Introduction to Management - Nature - Scope - Characteristics - Management and Administration - Levels of Management - Functions - Contributions of Henry Fayol and F.W.Taylor.

UNIT - II (10 Hours)

Planning - Importance - Features - Steps - Kinds - Elements. Decision Making - Steps - Types - Management by Objectives.

UNIT - III (10 Hours)

Organization - Types - Principles - Span of Control - Departmentation - Delegation and Decentralization.

UNIT - IV (10 Hours)

Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory, McGregor Theory and Z Theory. Leadership - Styles - Qualities.

UNIT - V (10 Hours)

Co-ordination - Need - Types - Principles - Techniques. Control - Characteristics - Need - Process.

TEXT BOOK:

1. *Dinkar Pagare*. 2013. **Principles of Management**. [Second Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Prasad, L.M.* 2014. **Principles and Practice of Management.** [Eight Edition]. Sultan Chand & Sons, New Delhi.
2. *Chandan, D.* 2010 **Management Concepts.** [Eighth Edition]. Himalaya Publishing House, Mumbai.

15UCOEL502	ELECTIVE I: ENTREPRENEURSHIP	SEMESTER - V
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Total Hours: 50

OBJECTIVE:

1. To make the students to become a successful entrepreneur.

CONTENTS

UNIT -I (10 Hours)

Concept Entrepreneurship: Entrepreneurship - Meaning - Difference Between Entrepreneur and Manager - Nature and Characteristics of an Entrepreneur - Qualities - Types - Functions of an Entrepreneur - Role of Entrepreneur in Economic Development.

UNIT-II (10 Hours)

Business Idea - Meaning - Concepts - Categories - Characteristics - Start- Up Process - Project Identification and Selection - Project Formulation - Assessment of Project Feasibility.

UNIT-III (10 Hours)

Market Survey - Risk Analysis - Break Even Analysis - Preparation of Project Report - Selection of Site - Legal Consideration - Basic Start Up Problems.

UNIT-IV (10 Hours)

Institutional Finance to Entrepreneur - National Small Industries Corporation (NSIC) - Small Industries Development Organization (SIDO) - Small Industries Service Institutions (SISI) - District Industries Centre (DIC) - Tamil Nadu Industries Investment Corporations (TIIC) and Commercial Bank - SIPCOT.

UNIT-V (10 Hours)

Entrepreneurship Development Programmes in India - Role - Relevance - Achievement - Institutions of Entrepreneurial Development - Role of Government in Organizing EDPs.

TEXT BOOK:

1. C.B.Gupta & N.P. Srinivasan. 2014. **Entrepreneurial Development**. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Jayashree Suresh.* 2010. **Entrepreneurial Development.** Margham Publications, Mumbai.
2. *Renu Arora, S.K. Sood.* 2013 **Fundamentals of Entrepreneurship and Small Business.** (Fourth Edition) Kalayani Publications, Ludhiana.
3. *S.S. Khanka.* 2010 **Entrepreneurial Development.** S.Chand & Co, New Delhi.

15UCOMP501	CORE PRACTICAL I: ACCOUNTING PACKAGE FOR COMMERCE	SEMESTER V
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LIST OF PRACTICALS:

- 1. Company Information**
 - a. Company creation
 - b. Select company
 - c. Shut Company
 - d. Alter Company
 - e. Split Company data
 - f. Backup and Restore

- 2. Gateway of Tally**
 - a. Accounts info
 - i) Groups
 - ii) Ledgers
 - iii) Vouchers Types
 - b. Inventory info
 - i) Stock Group
 - ii) Stock Category
 - iii) Stock item
 - iv) Unit of Measures
 - v) Godown
 - c. Accounting Vouchers
 - d. Inventory Vouchers

- 3. Display**
 - a. Trial Balance
 - b. Day Book
 - c. Accounts Book
 - d. Statement of Accounts
 - e. Inventory Books
 - f. Statement of Inventory

- 4. Statutory and Taxation**
 - a. Tax Deducted at Source (TDS)
 - b. Tax Collected at Source (TCS)
 - c. Service Tax (ST)
 - d. Value Added Tax (VAT)

15UCOSBC501	SBC III: PRINCIPLES OF MARKETING	SEMESTER - V
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Total Hours: 30

OBJECTIVES:

1. To provide exposure to marketing practices of business firms.
2. To understand the consumer behaviour to make marketing decisions.

CONTENTS

UNIT - I (6 Hours)

Market – Meaning – Types. Marketing - Meaning - Objectives - Importance - Difference Between Selling and Marketing - Approaches to Study of Marketing - Modern Marketing - Marketing Mix - Functions of Marketing.

UNIT - II (6 Hours)

Consumer Behaviour - Types of Buyer - Determinants of Consumer Behaviour - Consumer Buying Decision - Buying Motives - Buying Decision Process - Buying Process.

UNIT - III (6 Hours)

Product - Classification of Products - Product Attributes - Product Levels -Product Line - Product Mix - Product Life Cycle - Stages - New Product Development - New Product Planning Process - Branding and Packaging.

UNIT - IV (6 Hours)

Pricing - Objectives - Factors Affecting Pricing Decision - Procedures for Price Determination - Kinds of Pricing.

UNIT - V (6 Hours)

Recent Trends in Marketing -Services Marketing - Direct Marketing - Relationship Marketing - Test Marketing - Word of Mouth Marketing - E-Marketing.

TEXT BOOK:

1. Pillai, R.S.N and Bagavathi, V. 2013. **Modern Marketing**. [Seventh Edition] S. Chand Co. Ltd., New Delhi.

REFERENCE BOOKS:

1. *Rajan Nair, N.* 2012. **Marketing**. [Fourth Edition]. S. Chand Co. Ltd., New Delhi.
2. *Sherlekar, S.A.* 2011 **Marketing Management**. [Fifth Edition]. Himalaya Publishing House, Mumbai.
3. *Memoria, C.B. Suri, R.K. and Satish Memoria.* 2012. **Marketing Management** [Fourth Edition]. Kitab Mahal Agencies, Allahabad.

15UCOM601	CORE XVIII: MANAGEMENT ACCOUNTING	SEMESTER - VI
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Total Hours: 50

Note: Distribution of Marks: Problems 80% and Theory 20%.

OBJECTIVES:

1. To utilize the techniques of management accounting for analyzing the financial statements.
2. To facilitate the application of management accounting tools for business decisions.

CONTENTS

UNIT - I (10 Hours)

Management Accounting - Nature and Scope - Financial Accounting Vs. Management Accounting - Techniques of Management Accounting.

UNIT - II (10 Hours)

Ratio Analysis - Liquidity, Turnover, Solvency and Profitability Ratios - Construction of Financial Statements Using Ratios.

UNIT - III (10 Hours)

Funds Flow Statement - Funds Flow Statement Vs. Income Statement - Funds Flow Statement Vs. Balance Sheet - Cash Flow Statement - Funds Flow Statement Vs. Cash Flow Statement.

UNIT - IV (10 Hours)

Budgetary Control - Classification of Budgets - Production Budget - Production Cost Budget - Purchase Budget - Sales Budget - Cash Budget - Flexible Budget.

UNIT - V (10 Hours)

Marginal Costing - Cost Volume and Profit Analysis - Application of Marginal Costing Technique - Key Factor, Make or Buy and Sales Mix Decisions.

TEXT BOOK:

1. *Reddy, T.S and Hariprasad Reddy, Y.* 2014. **Management Accounting.** [Fourth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Sharma, R.K and Shasi, K. Gupta.* 2011 **Management Accounting.** [Eighth Edition]. Kalyani Publications, Ludhiana.
2. *Maheshwari, S.N.* 2011. **Management Accounting.** [Eleventh Edition]. Sultan Chand & Sons, New Delhi.
3. *Pillai, R.S.N. and Bhagavathi, V.* 2012. **Management Accounting.** [Fifth Edition]. S.Chand & Company Ltd., New Delhi.

15UCOM602	CORE XIX: ELEMENTS OF FINANCIAL MANAGEMENT	SEMESTER - VI
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Total Hours: 50

OBJECTIVE:

1. To enrich the students with the knowledge required for financial management in the corporate sector.

CONTENTS

UNIT - I (10 Hours)

Nature and Scope of Financial Management - Objectives - Financial Decisions - Relationship Between Risk and Return - Role and Functions of Financial Manager - Time Value of Money - Source of Finance.

UNIT - II (10 Hours)

Cost of capital - Meaning and Importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital - Capital Budgeting - Techniques - ROI - Payback Period and Discounted Cash Flow - Committees Recommendations (Simple Problems only)

UNIT - III (10 Hours)

Working Capital Management - Concepts - Need - Determinants - Estimating Working Capital Needs - Computation of Working Capital - Management of Cash, Inventory and Receivables.

UNIT - IV (10 Hours)

Leverages - Meaning - Types - Operating Leverage - Significance - Financial Leverage - Significance - Combined Leverage - Significance.

UNIT - V (10 Hours)

Capital Structure: Theories of Capital Structure- Net Income Approach - Net Operating Income Approach - MM Hypothesis -Traditional Approach - Determinants of Capital Structure. (Simple Problems)

Note: Distribution of Marks between Problems and Theory is 70 % and 30% only.

TEXT BOOK:

1. *Maheswari, S.N.* 2012. **Financial Management.** [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Pandey, I.M.* 2010. **Financial Management.** [Ninth Edition]. Vikas Publishing House Pvt. Ltd. Noida (UP).
2. *Khan, M.Y. and Jain, P.K.* 2012 **Financial Management.** [Third Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. *Prasanna Chandra, N.* 2011. **Fundamentals of Financial Management.** [Fourth Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

15UCOM603	CORE XX: PRINCIPLES OF INSURANCE	SEMESTER - VI
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OBJECTIVES:

1. To understand the importance of insurance to individuals and business.
2. To acquire the basic knowledge on various types of insurance.

CONTENTS

UNIT - I

Insurance - Characteristics of Insurance Contract - Functions - Importance of Insurance - Principles - Uses of Insurance - Classification of Insurance - Facilities Offered by Insurance Companies - Insurance Regulatory and Development Authority (IRDA) - Introduction - Objectives - Duties and Obligations.

UNIT - II

Life Insurance - Difference between Insurance and Assurance - Features of Life Assurance - Classification of Policies - Assignment of Life Policies - Procedures - Nomination of Life Policy - Assignment Vs. Nomination - Surrender Value - Paid Up Value - Payment of Claim.

UNIT - III

Fire Insurance - Principles - Distinction between Life Insurance and Fire Insurance - Types of Fire Policies - Fire Insurance Claims - Types of Losses - Procedure for Calculating Claim.

UNIT - IV

Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Kinds - Clauses in Marine Policy - Marine Loss.

UNIT - V

Miscellaneous Insurance - Personal Accident Insurance - National Agricultural Insurance Scheme - Property Insurance - Motor Vehicle Insurance - Cattle Insurance.

TEXT BOOK:

1. *Periyasamy, P.* 2013. **Principles and Practice of Insurance.** [Second Edition]. Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

1. *Mish, M N.* 2009. **Insurance.** [Second Edition]. Sultan Chand & Sons, New Delhi.
2. *Inderjit Singh and Rakesh Katyal.* 2010 **Fundamentals of Insurance.** [First Edition]. Kalyani Publishers, Ludhiana.
3. *Panda Ghanshyam.* 2006. **Principles and Practice of Insurance.** [Second Edition]. Kalyani Publishers, Ludhiana.

15UCOM604	CORE XXI: INCOME TAX II	SEMESTER - VI
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Total Hours: 50

Note: Distribution of Marks: Problems 60% and Theory 40%.

OBJECTIVES:

1. To acquire the required knowledge on estimation of taxable income.
2. To develop tax computational skills.

CONTENTS

UNIT - I (10 Hours)

Capital Gains - Basis of Charge - Capital Assets - Transfer of Capital Assets - Types of Capital Gain - Exempted Capital Gains - Computation of Capital Gains - Capital Loss.

UNIT - II (10 Hours)

Income from Other Sources - Deductions in Computing Income from other sources - Computation of Income from other sources.

UNIT - III (10 Hours)

Aggregation of Income - Deemed Incomes - Set Off and Carry Forward of Losses.

UNIT - IV (10 Hours)

Deductions from Gross Total Income - Computation of Tax Liability - Rules of Income Tax - Surcharge - Tax Rebates - Tax Relief.

UNIT - V (10 Hours)

Assessment Procedures - Types of Assessment - Appeals and Revisions - Income tax authorities and their Powers.

TEXT BOOK:

1. *Gaur, V.P and Narang, D.B. Income Tax Law and Practice.* Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

1. Dinkar Pagare. **Income Tax Law and Practice**. Sultan Chand & Sons, New Delhi.
2. *Singhania, V.K.* **Income Tax Law and Practice**. Taxmann Publications, New Delhi.
3. *Monoharan, T.N.* **Income Tax Law and Practice**. Snow White Publications, Mumbai.

15UCOM605	CORE XXII: MARKETING RESEARCH	SEMESTER - VI
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Total Hours: 50

OBJECTIVE:

1. To understand the various avenues of research in the marketing field.

CONTENTS

UNIT - I (10 Hours)

Marketing Research - Conceptual Framework - Nature - Scope - Importance - Difference Between Market Research and Marketing Research- Relationship Between Other Disciplines.

UNIT - II (10 Hours)

Marketing Research Process - Steps in Marketing Research - Problem Definition - Research Design - Data Analysis - Report Preparation - Characteristics of Good Marketing Research - Marketing Research Plan.

UNIT - III (10 Hours)

Product Research - New Product Research - Generating Ideas - Idea Screening - Concept Development and Testing - Product Development - Test Marketing - Commercialization - Product Mix Research.

UNIT -IV (10 Hours)

Advertising Research - Definition - Copy Testing - Pretesting - Post Tests - Media Selection Research - Print Media- Broadcast Media - Difficulties.

UNIT - V (10 Hours)

Sales Forecasting - Sales analysis - Sales Potential - Methods - Direct data method - Corollary data method - Motivational Research - Nature - Kinds - Techniques of Motivation research.

TEXT BOOK:

1. *Sharma D.D* 2013. **Marketing Research**. [Second Edition]. Sulthan Chand & Sons Publications., New Delhi.

REFERENCE BOOKS:

1. *Rajan Nair, N.* 2011. **Marketing Research**. [Fifth Edition]. S. Chand Co. Ltd., New Delhi.
2. *Sherlekar, S.A.* 2012. **Marketing Research**. [Second Edition]. Himalaya Publishing House, Mumbai.
3. *Memoria, C.B. Suri, R.K. and Satish Memoria.* 2009. **Marketing Research** [Third Edition]. Kitab Mahal Agencies, Allahabad.

15UCOEL601	ELECTIVE II: BUSINESS FINANCE	SEMESTER - VI
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Total Hours: 50

OBJECTIVES:

1. To impart knowledge on the significance of finance in business.
2. To know the techniques of project management.

CONTENTS

UNIT - I (10 Hours)

Business Finance - Meaning - Concepts - Scope - Importance of Finance - Functions of Finance - Different Approaches to the Concept of Finance - Contents of Modern Finance Functions.

UNIT - II (10 Hours)

Financial Plan - Concepts - Objectives of Financial Plan - Significance - Limitations - Steps in Formulation of Financial Plan - Determinants of Financial Plan - Canons of Sound Financial Plan - Long term and Short term Financial Plan.

UNIT - III (10 Hours)

Sources and Forms of Finance - Equity Shares - Preference Shares - Bonds - Debentures - Fixed Deposits - Features - Advantages - Disadvantages.

UNIT - IV (10 Hours)

Capitalisation - Bases of Capitalisation - Cost Theory - Earning Theory - Over Capitalisation - Under Capitalisation - Symptoms - Causes - Remedies - Watered Stock - Watered Stock Vs. Over Capitalisation.

UNIT - V (10 Hours)

Project Management - Preparation of Project Report - Appraisal of Project - Project Abandonment - PERT - CPM.

TEXT BOOK:

1. *Raman. B. S.* 2012. **Financial Management.** [First Edition]. United Publishers, Mangalore.

REFERENCE BOOKS:

1. *Pandey, I.M.* 2010. **Financial Management.** [Ninth Edition]. Vikas Publishing House Pvt. Ltd. Noida (UP).
2. *Khan, M.Y. and Jain, P.K.* 2010. **Financial Management.** [Second Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. *Prasanna Chandra, N.* 2010. **Fundamentals of Financial Management.** [Fourth Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

15UCOEL602	ELECTIVE II: BUSINESS ETHICS	SEMESTER - VI
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Total Hours: 50

OBJECTIVE:

1. To impart knowledge on the ethics to be followed in the business.

CONTENTS

UNIT - I (10 Hours)

Business Business Ethics – Introduction - Meaning – Nature – Five P’s of Ethical Power - Approaches to Ethics – Benefits – Scope - Factors Responsible for Ethical and Moral Erosion.

UNIT - II (10 Hours)

Corporate Governance: Need and Significance of Corporate Governance – Fundamentals and Principles of Corporate Governance – Mechanisms for better governance – Corporate Governance in India. Corporate Social Responsibility: Meaning - Need for CSR.

UNIT - III (10 Hours)

Environmental Ethics: Concept of Sustainable Development – Environmental Pollution – Types and Causes of Pollution – Need for Pollution Control – Approaches to Pollution Control – Steps taken by Government to control Pollution in India.

UNIT - IV (10 Hours)

Ethics in Workplace: Importance of Workplace Ethics – Factors Influencing Workplace Ethics – Conflict of Interest – Concepts, Kinds and Managing Conflict of Interest – Discrimination – Forms of Discrimination and Prevention of Job Discrimination. Harrassment – Preventing Sexual Harrassment – Guidelines for managing Ethics in the Workplace.

UNIT - V (10 Hours)

Ethics in Marketing and Consumer Protection: Need for Ethical Behaviour in Marketing – Ethical Issues in Marketing – Advertising Ethics – Code of Conduct for Advertising – Consumer Rights – Need for Consumer Protection – Methods of Consumer Protection and Consumer Protection Act 1986.

TEXT BOOK:

1. *Gupta, C.B.* 2007. **Business Ethics and Communication.** [First Edition]. Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS:

1. *Rao, A.B.* 2006. **Business Ethics and Professional Values.** [First Edition]. Excel Books, New Delhi.
2. *Rajiv, K. Mishra,* 2006. **Business Ethics, Code of Conduct for Managers.** [First Edition]. Rupa & Co., New Delhi.
3. *Ashok, K. Nadhani,* 2009. **Business Ethics and Business Communication.** [First Edition]. Taxmann Publications (P) Ltd., New Delhi.

15UCOSBC601	SBC IV: ADVERTISING AND SALESMANSHIP	SEMESTER - VI
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Total Hours: 30

OBJECTIVE:

1. To understand the vital communication system between consumers and business.

CONTENTS

UNIT - I (6 Hours)

Origin and Meaning of Advertising - Definition - Characteristics - Scope - Functions and Benefits - Types - Economic Aspects of Advertising - Social and Ethical Aspects of Advertising

UNIT - II (6 Hours)

Recent Trends of Advertising Products - Advertising Agencies - Advertising Budget - Advertising Campaign Planning. Copy Design - Layout- Production -Advertising Media.

UNIT - III (6 Hours)

Advertising a Promotion Mix Factors - Advantages of Advertising - Disadvantages to Manufacturer - Wholesaler - Consumers. Salesmanship - Definition - Features - Objectives

UNIT - IV (6 Hours)

Recruitment of Salesman - Qualities - Advantages of Salesmanship - Difference Between Salesmanship and Advertising.

UNIT - V (6 Hours)

Role and Significance of Sales Promotion - Types of Salesmanship - Functions - Duties - Responsibilities of Salesmanship.

TEXT BOOK:

1. *Saravanavel P. & Sumathi. S* 2013 **Advertising and Salesmanship**. [Second Edition]. Margham Publications., Chennai

REFERENCE BOOKS:

1. *Rajan Nair, N.* 2009. **Marketing**. [Fourth Edition]. S. Chand Co. Ltd., New Delhi.
2. *Sherlekar, S.A.* 2010 **Marketing Management**. [Second Edition]. Himalaya Publishing House, Mumbai.
3. *Memoria, C.B. Suri, R.K. and Satish Memoria.* 2010. **Marketing Management** [Third Edition]. Kitab Mahal Agencies, Allahabad.

15UCON301	NMEC: ELEMENTS OF INSURANCE	SEMESTER - III
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Total Hours: 30

OBJECTIVES:

1. To understand the importance of insurance to individuals and business.
2. To acquire the basic knowledge on various types of insurance.

CONTENTS

UNIT - I (6 Hours)

Insurance - Characteristics of Insurance Contract - Difference between Contract and Wagering Agreement - Functions - Importance of Insurance - Principles - Uses of Insurance - Classification of Insurance. Insurance Regulatory and Development Authority (IRDA) - Introduction - Objectives - Duties and Obligations.

UNIT - II (6 Hours)

Life Insurance - Difference between Insurance and Assurance - Features of Life Assurance - Classification of Policies - Surrender Value - Paid Up Value - Payment of Claim.

UNIT - III (6 Hours)

Fire Insurance - Principles - Distinction between Life Insurance and Fire Insurance - Types of Fire Policies - Fire Insurance Claims - Procedure for Calculating Claim.

UNIT - IV (6 Hours)

Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Kinds - Clauses in Marine Policy.

UNIT - V (6 Hours)

Miscellaneous Insurance - Personal Accident Insurance - National Agricultural Insurance Scheme - Property Insurance - Motor Vehicle Insurance - Cattle Insurance.

TEXT BOOK:

1. *Periyasamy, P.* 2012. **Principles and Practice of Insurance.** [Second Edition]. Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

1. *Mish, M N.* 2009 **Insurance.** [Second Edition]. Sultan Chand & Sons, New Delhi.
2. *Inderjit Singh and Rakesh Katyal.* 2009. **Fundamentals of Insurance.** [First Edition]. Kalyani Publishers, Ludhiana.
3. *Panda Ghanshyam.* 2009. **Principles and Practice of Insurance.** [First Edition]. Kalyani Publishers, Ludhiana.

15UCON401	NMEC: OFFICE ADMINISTRATION	SEMESTER - IV
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Total Hours: 30

OBJECTIVES:

1. To understand the various intricacies relating to managing an office.
2. To facilitate for better record management and application of office appliances and equipments.

CONTENTS

UNIT - I (6 Hours)

Modern Office - Importance - Functions - Office Manager - Role - Responsibilities - Qualities - Functions.

UNIT - II (6 Hours)

Location of Office - Factors Influencing Location. Office Layout - Meaning - Essentials of good Layout - Guidelines for planning an Office Layout - Recent Trends in Office Layout.

UNIT - III (6 Hours)

Office Systems - Objectives - Characteristics of a well designed system - System Design. Office Manual - Qualities - Features - Kinds - Guidelines - Advantages - Disadvantages.

UNIT - IV (6 Hours)

Office Forms - Meaning - Importance - Forms Control in an Office - Responsibilities of Forms Control Group - Types of Forms - Steps in Designing Forms.

UNIT - V (6 Hours)

Records Management - Objectives - Features - Principles - Essentials - Benefits - Filing - Filing System - Methods of Filing - Classification of Files.

TEXT BOOK:

1. *Balachandran, V and Chandrasekaran, V.* 2013. **Office Management.** [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

REFERENCE BOOKS:

1. *Ghosh, P.K.* 2009. **Office Management** [Twelfth Edition]. Sultan Chand & Sons, New Delhi.
2. *Gupta, C.B.* 2010. **Office Organisation and Management** [Second Edition]. Sultan Chand & Sons, New Delhi.
3. *Chopra, R.K. and Ankita Bhatia.* 2010. **Office Management** [Second Edition]. Himalaya Publishing House, Mumbai.

15UCOD401	DIPLOMA COURSE: EXPORT- IMPORT MANAGEMENT	SEMESTER - III
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Total Hours: 90

OBJECTIVES:

1. To provide an overview of the functioning of international business.
2. To impart the knowledge of export and import procedures in detail.

CONTENTS

UNIT - I (18 Hours)

International Business - Objectives - Problems - International Orientations - International Trade Vs. Domestic Trade - International Marketing Decisions - Foreign Trade Entry Strategies.

UNIT - II (18 Hours)

Export-Import Policy of India - Objectives - Highlights - Advance License and Special Imprest License - Export Obligation - Transferability of Advance License - Acceptance of Bond - Redemption of Bond - Export Promotion Capital Goods Scheme - Export Trading Houses.

UNIT - III (18 Hours)

Financing of Exports - Letter of Credit - Pre-shipment Finance - Post-shipment Finance - Export Credit Guarantee Corporation. Procedure for Import and Export - Procedure for Customs Clearance of Imported and Exported Goods - Shipment of Cargo and Clearance - Cargo Insurance.

UNIT - IV (18 Hours)

Export Documentation - Common Export Documents - Steps Involved in Exports Documentation - Steps Involved in Processing an Export Order - Procedures for Import - Clearing and Forward Agents Involved in Export and Import. Post-Export Procedures - Incentives and Reliefs for Foreign Trade in India.

UNIT - V (18 Hours)

Introduction to Imports - Import Trade Laws in India - Import Policy - Institutional Infrastructure for Imports - Central Advisory Council of India - Zonal Export and

Import Advisory Committee - Preliminaries for Starting Import Business - Exchange Rate - Forward Exchange - Evidence of Imports - Customs Clearance of the Import Consignment - International Tenders.

TEXT BOOK:

1. *Usha Kiran Rai*. 2010. **Export-Import and Logistics Management**. [First Edition]. Prentice Hall of India, New Delhi.

REFERENCE BOOKS:

1. *Rama Gopal, C.* 2009 **Export Import Procedures**. [Second Edition]. New Age International (P) Ltd., New Delhi.
2. *Belay Seyoum*. 2009. **Export-Import Theory, Practices and Procedures**. [Second Edition]. Routledge Publications, New York.
3. *Francis Cherunilam*. 2010. **International Trade and Management**. [Sixteenth Edition]. Himalaya Publishing House, Mumbai. pp.261-271.

GUIDELINES

1. PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION (Theory and Practical)

A. THEORY

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 30 marks in External out of 75.

Internal Marks Distribution [CA- Total Marks:25]

Attendance	: 5 Marks
Assignment	: 5 Marks
Internal Examinations	: 15 Marks
Total	: 25 Marks

B. (i) THEORY (If Internal Evaluation is for 100 Marks)

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks out of 100 in the Comprehensive Examination (Internal Evaluation only).

Internal Marks Distribution [CA- Total Marks: 100]

Attendance	: 10 Marks
Assignment	: 30 Marks (3 Assignments Compulsory)
Internal Examinations	: 60 Marks
Total	: 100 Marks

(ii) PRACTICAL

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 24 marks in External out of 60.

Internal Marks Distribution [CA- Total Marks: 40]

Experiment	: 10 Marks (10-12 Experiments)
Attendance	: 5 Marks
Record	: 5 Marks
Internal Examinations	: 20 Marks
Total	: 40 Marks

2. CAREER COMPETENCY SKILLS I & II

METHODOLOGY OF ASSESSMENT

1. On Line Objective Examination (Multiple Choice questions) - Semester III

- 100 questions-100 minutes
- Twenty questions from each UNIT.
- On line examination will be conducted at the end of the III Semester.

2. Viva Voce- Semester IV

- A Student has to come in proper dress code and he/she should bring 2 copies of Resume for the Viva Voce.
- A student may be asked to
 - Give Self Introduction
 - Submit the resume to the examiner(s) and answer the questions based on it.
 - Speak on any given topic for at least two minutes.
 - Give a presentation for 10 minutes on a topic of their choice.
 - Sit with other students in a Group for a Discussion.

3. QUESTION PAPER PATTERN AND MARK DISTRIBUTION

THEORY

Question Paper Pattern and Mark Distribution (For 75 marks)

1. **PART - A (10 x 2 = 20 Marks)**
Answer ALL questions
Two questions from each UNIT
2. **PART - B (5 x 5 = 25 Marks)**
Answer ALL questions
One question from each UNIT with Internal Choice
3. **PART - C (3 x 10 = 30 Marks)**
Answer ANY THREE questions
Open Choice - 3 out of 5 questions
One question from each UNIT

Question Paper Pattern and Mark Distribution (For 100 marks)

1. **PART - A (10 x 2 = 20 Marks)**
Answer ALL questions
Two questions from each UNIT
2. **PART - B (5 x 7 = 35 Marks)**
Answer ALL questions
One question from each UNIT with Internal Choice
3. **PART - C (3 x 15 = 45 Marks)**
Answer ANY THREE questions
Open Choice - 3 out of 5 questions
One question from each UNIT

ALLIED OFFERED TO OTHER DEPARTMENTS

S.No	Subject Code	Semester	Subject
1.	15UCOTFA401	IV	Apparel Costing and Documentation