



VELS

INSTITUTE OF SCIENCE, TECHNOLOGY
& ADVANCED STUDIES (VISTAS)



(DEEMED TO BE UNIVERSITY Estd. u/s 3 OF THE UGC ACT, 1956)

NAAC ACCREDITED
PALLAVARAM - CHENNAI - INDIA

B.COM.

ACCOUNTING AND FINANCE

CURRICULUM AND SYLLABUS

(BASED ON CHOICE BASED CREDIT SYSTEM)

EFFECTIVE FROM THE ACADEMIC YEAR

2018 -2019

DEPARTMENT OF COMMERCE

B.COM.

ACCOUNTING AND FINANCE

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

PE01: Exhibit practical hands on experience on the core and fundamentals like Financial Accounting, Corporate Accounting, Cost and Management Accounting, Income – Tax law & practice and Financial Management.

PE02: Display practical knowledge, identify and find solutions on research problems related to the latest trends of commercial attitude, E-commerce, and taxation field.

PE03: Collaborate Work as a team in inter disciplinary projects, to develop the analytical skills and Knowledge of the students.

PE04: Publish research papers in Indexed articles, journals, UGC listed, Scopus, in National and International conferences and Statistical workshops.

PE05: Develop analytical, critical and innovative skills, leadership qualities and good attitude, well prepared for lifelong learning and service in various Corporates.

PROGRAM OUTCOMES:

- I:** A career in commerce offers immense growth as demand for professionals is always on a high
- II:** Job opportunities exist right after the programme. Jobs for B.Com graduates exist in India as well as in abroad.
- III:** After completion of B.Com, students can apply in any organization for the post of accountant.
- IV:** Every company requires accountant to keep track the profit and loss of their company. One must have knowledge in areas like Basic Principles of Accountancy, Cost Accounting and Management Accounting to be an accountant. Other than accountant, there are many career options in this field.
- V:** Students can also work as tax consultant after completion of graduation and can gain experience. Interested candidates can also apply in banking field. Every year, many private and government banks hire the fresh B.com graduates. Candidates can work in public as well as in private sector. Students can apply for government jobs like bank, UPSC, etc.

VI: Based on specialization, Candidates having M.com degree can find employment in financial services, marketing, project management. They also often work in general management and business consulting firms.

VII: Programme curriculum provides practical orientation in the area of Banking, Accounting and Finance.

PROGRAMME SPECIFIC OUTCOMES:

I: Programme aims to develop comprehensive professional skills that are required for a commerce graduate.

II: Programme results in self employment of young entrepreneurship and corporate professionals.

III: After completion of the course also students can prepare for CA and CS. Chartered Accountant (CA) / Cost and Work Accountant (CWA) / Company Secretary (CS) are the advanced career options in this field.

IV: Students can also have the option to pursue higher studies after B.com. They can apply for Master of Commerce (M.Com) or Master of Business Administration (MBA). M.Com is the postgraduate course focuses on commerce, accounting, management and economics-related subjects. The Master of Commerce includes 2 years of full-time study. After owning master's degree, the job opportunities will increase.

V: Later, candidates can do research programme (Ph.D) in this field. They have the opportunity to apply for Doctor of Commerce (D.Com), Doctor of Business Administration (DBA), or a Doctor of Philosophy (Ph.D) degree programme. Student can also opt for LLB after B.Com. Business Law is one of the best options in it.

**VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES
(VISTAS)**

CHENNAI - 600 117

REGULATIONS 2018

CHOICE BASED CREDIT SYSTEM

Common to _____UG_____ Full-Time Programmes

DEGREE OF BACHELOR OF COMMERCE

1. DURATION OF THE PROGRAMME

1.1. Three years (six semesters)

1.2. Each academic year shall be divided into two semesters. The odd semesters shall consist of the period from July to November of each year and the even semesters from January to May of each year.

1.3 There shall be not less than 90 working days for each semester.

2. ELIGIBILITY FOR ADMISSION

2.1. The details of Eligibility for Admission

3. CREDIT REQUIREMENTS AND ELIGIBILITY FOR AWARD OF DEGREE

3.1. A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than three academic years and passed the examinations of all the Six Semesters prescribed earning a minimum of 140 credits as per the distribution given in for Part I, II, III, IV & V and also fulfilled such other conditions as have been prescribed thereof.

4. COURSE OF STUDY, CREDITS AND SCHEME OF EXAMINATION

4.1. The Course Components and Credit Distribution shall consist Part I, II & III:

(Minimum number of Credits to be obtained)

Credit Assignment Each course is assigned certain number of credits based on the following: Contact period per week CREDITS

1 Lecture Period - 1 Credit

1 Tutorial Period - 1 Credit

2 Practical Periods - 1 Credit

(Laboratory / Seminar / Project Work / etc.)

5.REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

5.1. Eligibility: Students shall be eligible to go to subsequent semester only if they earn sufficient attendance as prescribed therefor by the Board of Management from time to time.

5.2. Attendance: All Students must earn 75% and above of attendance for appearing for the University Examination. (Theory/Practical)

5.3. Condonation of shortage of attendance: If a Student fails to earn the minimum attendance (Percentage stipulated), the HODs shall condone the shortage of attendance up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) after collecting the prescribed fee towards the condonation of shortage of attendance. Such fees collected and should be remitted to the University.

5.4.Non-eligibility for condonation of shortage of attendance: Students who have secured less than 65 % but more than 50 % of attendance are NOT ELIGIBLE for condonation of shortage of attendance and such Students will not be permitted to appear for the regular examination, but will be allowed to proceed to the next year/next semester of the program

5.5.Detained students for want of attendance: Students who have earned less than 50% of attendanceshall be permitted to proceed to the next semester and to complete the Program of study. Such Students shall have to repeat the semester, which they have missed by rejoining after completion of final semester of the course, by paying the fee for the break of study as prescribed by the University from time to time.

5.6. Condonation of shortage of attendance for married women students:In respect of married women students undergoing UG programs, the minimum attendance for condonation (Theory/Practical) shall be relaxed and prescribed as 55% instead of 65% if they conceive during their academic career. Medical certificate from the Doctor together with the attendance details shall be forwarded to the university to consider the condonation of attendance mentioning the category.

5.7.Zero Percent (0%) Attendance: The Students, who have earned 0% of attendance, have to repeat the program (by rejoining) without proceeding to succeeding semester and they have to obtain prior permission from the University immediately to rejoin the program.

5.8. Transfer of Studentsand Credits: The strength of the credits system is that it permits inter Institutional transfer of students. By providing mobility, it enables individual students

to develop their capabilities fully by permitting them to move from one Institution to another in accordance with their aptitude and abilities.

5.8.1. Transfer of Students is permitted from one Institution to another Institution for the same program with same nomenclature. Provided, there is a vacancy in the respective program of Study in the Institution where the transfer is requested. Provided the Student should have passed all the courses in the Institution from where the transfer is requested.

5.8.2. The marks obtained in the courses will be converted and grades will be assigned as per the University norms.

5.8.3. The transfer students are not eligible for classification.

5.8.4. The transfer students are not eligible for Ranking, Prizes and Medals.

5.8.5. Students who want to go to foreign Universities upto two semesters or Project Work with the prior approval of the Departmental/College Committee are allowed to get transfer of credits and marks which will be converted into Grades as per the University norms and are eligible to get CGPA and Classification; they are not eligible for Ranking, Prizes and Medals.

6. EXAMINATION AND EVALUATION

6.1. Register for all subjects: Students shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examination. For this purpose, Students shall register for all the arrear subjects of earlier semesters along with the current (subsequent) Semester Subjects.

6.2. Marks for Internal and End Semester Examinations for PART I, II, III

6.2.1 There shall be no passing minimum for Internal.

6.2.2 For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.

6.2.3 In the aggregate [External/Internal] the passing minimum shall be of 40%.

6.2.4. He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III.

7. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMS TO QUALIFY FOR A DEGREE

7.1. A Student who for whatever reasons is not able to complete the programs within the normal period (N) or the Minimum duration prescribed for the programme, may be allowed

two years period beyond the normal period to clear the backlog to be qualified for the degree. (Time Span = $N + 2$ years for the completion of programme)

8. REVISION OF REGULATIONS, CURRICULUM AND SYLLABI

The University may from time to time revise, amend or change the Regulations, Curriculum, Syllabus and Scheme of examinations through the Academic Council with the approval of the Board of Management.

VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES (VISTAS)

B.COM DEGREE COURSE (Accounting & Finance)

COURSES OF STUDY AND SCHEME OF ASSESSMENT

(MINIMUM CREDITS TO BE EARNED: 140)

SEMESTER 1

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|------------------------------------|---------------------------------|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| Lang | 18LTA001/ 18LHN001 /18LFR001 | Tamil I / Hindi I / French I | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| Eng | 18LEN001 | English I | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF11 | Financial Accounting – I | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF12 | Business Management | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF13 | Managerial Economics | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| | | | 24 | 0 | 0 | 24 | | | |

SEMESTER 2

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|------------------------------------|------------------------------------|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| Lang | 18LTA002/ 18LHN002 /18LFR002 | Tamil II / Hindi II / French II | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| Eng | 18LEN002 | English II | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF21 | Financial Accounting – II | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF22 | International Economics | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF23 | Business Environment | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| | | | 22 | 0 | 0 | 22 | | | |

CA - Continuous Assessment

SEE - Semester End Examination

VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES

Programme: B.COM DEGREE COURSE

SEMESTER 3

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|----------|------------------------------|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| CORE | 18CBCF31 | Business Statistics | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| CORE | 18CBCF32 | Corporate Accounting - I | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF33 | Business Law | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF34 | Financial Services | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| AECC I | 18ABCF31 | Business Communication | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| SEC | 18SBCF31 | Skill Enhancement Elective I | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| | | | 23 | 0 | 0 | 23 | | | |

SEMESTER 4

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|----------|--------------------------------|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| CORE | 18CBCF41 | Resource Management Techniques | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| CORE | 18CBCF42 | Corporate Accounting - II | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF43 | Company Law | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| CORE | 18CBCF44 | Modern Banking | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| AECC II | 18ABCF41 | Environmental Studies | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| SEC | 18SBCF41 | Skill Enhancement Elective II | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| | | | 23 | 0 | 0 | 23 | | | |

CA - Continuous Assessment

SEE - Semester End Examination

VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES

Programme: B.COM DEGREE COURSE

SEMESTER 5

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|---------|----------------------------------|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| DSE | 18DBC51 | Discipline Specific Elective I | 6 | 0 | 0 | 6 | 40 | 60 | 100 |
| DSE | 18DBC52 | Discipline Specific Elective II | 6 | 0 | 0 | 6 | 40 | 60 | 100 |
| DSE | 18DBC53 | Discipline Specific Elective III | 6 | 0 | 0 | 6 | 40 | 60 | 100 |
| GE | 18GBC51 | Generic Elective I | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| SEC | 18SBC51 | Skill Enhancement Elective III | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| | | | 24 | 0 | 0 | 24 | | | |

SEMESTER 6

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|-----------|---------|---------------------------------|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| DSE | 18DBC61 | Discipline Specific Elective IV | 6 | 0 | 0 | 6 | 40 | 60 | 100 |
| DSE | 18DBC62 | Discipline Specific Elective V | 6 | 0 | 0 | 5 | 40 | 60 | 100 |
| GE | 18GBC61 | Generic Elective II | 6 | 0 | 0 | 5 | 40 | 60 | 100 |
| SEC | 18SBC61 | Skill Enhancement Elective IV | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| Practical | 18PBC61 | Project Work | 3 | 0 | 0 | | 40 | 60 | 100 |
| | | | 23 | 0 | 0 | 24 | | | |

CA - Continuous Assessment

SEE - Semester End Examination

Recommended Generic Electives

1. Consumer Affairs
2. Disaster Management

| List of Discipline Specific Elective Courses | | | L | T | P | C |
|---|---------|----------------------------------|----------|----------|----------|----------|
| 1. | 18DBC51 | Cost Accounting | 6 | 0 | 0 | 6 |
| 2. | 18DBC52 | Income Tax Law & Practice - I | 6 | 0 | 0 | 6 |
| 3. | 18DBC53 | Practical Auditing | 6 | 0 | 0 | 6 |
| 4. | 18DBC61 | Management Accounting | 6 | 0 | 0 | 6 |
| 5. | 18DBC62 | Income Tax Law & Practice -II | 5 | 0 | 0 | 5 |
| 6. | 18DBC54 | Financial Management | 6 | 0 | 0 | 6 |
| 7. | 18DBC55 | Marketing Management | 6 | 0 | 0 | 6 |
| 8. | 18DBC56 | Organizational Behavior | 6 | 0 | 0 | 6 |
| 9. | 18DBC63 | Corporate Finance | 6 | 0 | 0 | 6 |
| 10. | 18DBC64 | Human Resource Development (HRD) | 5 | 0 | 0 | 5 |

| List of Generic Elective Courses | | | L | T | P | C |
|---|---------|--------------------------------|----------|----------|----------|----------|
| 1. | 18GBC51 | Consumer Affairs | 4 | 0 | 0 | 4 |
| 2. | 18GBC61 | Disaster Management | 6 | 0 | 0 | 5 |
| 3. | 18GBC51 | Computer Languages in Business | 4 | 0 | 0 | 4 |
| 4. | 18GBC61 | E-Commerce | 6 | 0 | 0 | 5 |

| List of Skill Enhancement Elective Courses | | | L | T | P | C |
|---|---------|-----------------------------|----------|----------|----------|----------|
| 1. | 18SBC31 | Soft Skills – I | 2 | 0 | 0 | 2 |
| 2. | 18SBC41 | Soft Skills – II | 2 | 0 | 0 | 2 |
| 3. | 18SBC51 | NSS | 2 | 0 | 0 | 2 |
| 4. | 18SBC61 | Entrepreneurial Development | 2 | 0 | 0 | 2 |

| List of Ability Enhancement Courses | | | L | T | P | C |
|--|---------|------------------------|----------|----------|----------|----------|
| 1. | 18ABC31 | Business Communication | 2 | 0 | 0 | 2 |
| 2 | 18ABC41 | Environmental Studies | 2 | 0 | 0 | 2 |

- **L-Lecture** **P-Practical**
- **C-Credits** **T-Tutorial**

SYLLABUS
CORE COURSES

நோக்கம்:தமிழ்மொழிமற்றும்இலக்கியத்தின்வரலாற்றைஅறிமுகம் செய்யும்நோக்கில்

இப்பாடம்வடிவமைக்கப்பட்டுள்ளது.தமிழ்மொழியின்வரலாற்றைஅறிவியல்கண்ணோட்டத்துடனும்மொழிக்குடும்பங்களின்அடிப்படையிலும்விளக்குகிறது.சங்கஇலக்கியம்தொடங்கி,இக்காலஇலக்கியம்வரையிலானதமிழ்இலக்கியவரலாற்றைஇலக்கியவரலாறுஅறிமுகப்படுத்துகின்றது.அரசுவேலைவாய்ப்பிற்கானபோட்டித்தேர்வுகளுக்குப்பயன்படும்வகையிலும்இப்பாடம்அமைந்துள்ளது.

அலகு 1 தமிழ்மொழிவரலாறு

15

மொழிக்குடும்பம் - இந்தியமொழிக்குடும்பங்கள் -
 இந்தியஆட்சிமொழிகள் - திராவிடமொழிக்குடும்பங்கள் -
 திராவிடமொழிகளின்வகைகள்-திராவிடமொழிகளின்சிறப்புகள் -
 திராவிடமொழிகளின்வழங்கிடங்கள் -
 திராவிடமொழிகளுள்தமிழின்இடம் - தமிழ்மொழியின்சிறப்புகள் -
 தமிழ்பிறமொழித்தொடர்புகள்.

அலகு 2 சங்கஇலக்கியம்

15

சங்கஇலக்கியம் - எட்டுத்தொகை - நற்றிணை - குறுந்தொகை -
 ஐங்குறுநூறு - பதிற்றுப்பத்து - பரிபாடல் - கலித்தொகை - அகநானூறு -
 புறநானூறு - பத்துப்பாட்டு- திருமுருகாற்றுப்படை -
 சிறுபாணாற்றுப்படை - பெரும்பாணாற்றுப்படை -
 பொருநராற்றுப்படை - மலைபடுகடாம் - குறிஞ்சிப்பாட்டு,
 முல்லைப்பாட்டு, பட்டினப்பாலை-நெடுநல்வாடை - மதுரைக்காஞ்சி.

அலகு 3 அறஇலக்கியங்களும்காப்பியங்களும்

15

களப்பிரர்காலம்விளக்கம் - நீதிஇலக்கியத்தின்சமூகத்தேவை -
 பதினெண்கீழ்க்கணக்குநூல்கள்அறிமுகம் - திருக்குறள்,நாலடியார்.
 காப்பியங்கள்-

ஐம்பெருங்காப்பியங்கள்மற்றும்ஐஞ்சிறுங்காப்பியங்கள்அறிமுகம்-

காப்பியஇலக்கணம் - சிலப்பதிகாரம்-மணிமேகலை -
சீவகசிந்தாமணி - வளையாபதி - குண்டலகேசி.

அலகு 4 பக்திஇலக்கியங்களும்சிறீறிலக்கியங்களும்

15

தமிழகப்பக்திஇயக்கங்கள் - பக்திஇலக்கியங்கள் -
சைவஇலக்கியம் - நாயன்மார்கள்அறுபத்துமூவர் -
சமயக்குரவர்நால்வர் - வைணவஇலக்கியம் - பன்னிருஆழ்வார்கள் -
முதல்மூன்றுஆழ்வார்கள். சிறீறிலக்கியக்காலம் - சிறீறிலக்கியங்கள் -
வகைகள் - பரணி - கலிங்கத்துப்பரணி - குறவஞ்சி -
குற்றாலக்குறவஞ்சி - பிள்ளைத்தமிழ் -
மீனாட்சியம்மைப்பிள்ளைத்தமிழ் -
தூது - தமிழ்விடுதூது - கலம்பகம் - நந்திக்கலம்பகம் - பள்ளு -
முக்கூடற்பள்ளு.

அலகு 5 இக்காலஇலக்கியங்கள்

15

நவீனகாலம் - நவீனஇலக்கியம் - உள்ளடக்கம் - புதுக்கவிதை -
தோற்றமும்வளர்ச்சியும்- நாவல் - முதல்மூன்றுநாவல்கள் -
நாவலின்வகைகள் - பொழுதுபோக்குநாவல்கள் - வரலாற்றுநாவல்கள்
- சமூகநாவல்கள் - இக்காலநாவல்கள் - மொழிபெயர்ப்புநாவல்கள் -
சிறுகதை-வகைகளும்வளர்ச்சியும்- நாடகம்-
காலந்தோறும்நாடகங்கள் - புராணஇதிகாசநாடகங்கள் -
சமூகநாடகங்கள் - வரலாற்றுநாடகங்கள்-
மொழிபெயர்ப்புநாடகங்கள் -நகைச்சுவைநாடகங்கள்.

மொத்தம்: 75 மணிநேரம்

| CO. # | Course Outcomes |
|-------|---|
| 1 | Classify the Indian Language families especially Dravidian families |
| 2 | Summarise the entire Ancient Literature |
| 3 | Explain a particular literary form |
| 4 | Compare and contrast Bhakthi Literature and short literature |
| 5 | Extend their knowledge on modern Literature |

பார்வைநூல்கள்:

1. அகத்தியலிங்கம். ச., “திராவிடமொழிகள்தொகுதி 1, மணிவாசகர்பதிப்பகம், முதற்பதிப்பு, 1978.
2. சக்திவேல். ச., “தமிழ்மொழிவரலாறு”, மணிவாசகர்பதிப்பகம், முதற்பதிப்பு 1998.
3. பூவண்ணன், “தமிழ்இலக்கியவரலாறு”, சைவசித்தாந்தநூற்பதிப்புக்கழகம், முதற்பதிப்பு, 1998.
4. வரதராசன். மு., ”இலக்கியவரலாறு”, சாகித்யஅகாடெமி, ஒன்பதாம்பதிப்பு, 1994.
5. விமலானந்தம். மது.ச., “இலக்கியவரலாறு”, பாரிநிலையம், மறுபதிப்பு, 2008.

18LHN001

HINDI I

5 0 0 5

Course Objective: To train the students in the use of Karyalayin Basha. To enable the students to develop the communication skill in Hindi language.

UNIT I GADYA AUR KARYALAYIN BASHA 15

Mamata, -Yogyatha evam vyavasay kaa Chunaav Paribashik shabdavalil
prashasanik vakyansh, padanam,

UNIT II GADYA AUR SARKARI PATRA 15

Rajneethi kaa Bhantwara, , Samanya sarkari patra, gyapan, karyalay gyapan

UNIT III GADYA AUR SARKARI PATRA 15

Computer nayi krantee kee dastak,, Karyalay aadesh, Ardha sarkari patra
paripatra, Adhisoochana

UNIT IV GADYA AUR SAMANYA PATRA 15

Raspriya, Samanya patra- chutti patra, sampadak ke naam patra, shikayati patra,
pustak vikretha ke naam patra

UNIT V VYAVASAAYIK PATRA 15

Bankon mein bach khaata kholne ke liye – chek buk ke liye, run lene hetu, chek buk
Gum ho jane hetu, kitaabon kaa krayadesh

Total: 75 Hrs

Course Outcomes

1. Through the story students will be familiar with the writing style of great writer “sri Jayashankar Prasad”, & can understand the situation of country during Mughal period .
2. To make the children understand the importance of selecting a profession according to one’s own interest.
3. To describe the present situation ; politician’s behaviour & their self-oriented activities.
4. To explain the importance of computer in daily life in all the fields.
5. This story helps the students to understand the Writing style of writer “Fanishwarnath renu” who is well known for his village type Stories .

Text book:

1. Gadya Aur Prayojanmulak Hindi ed by Dr.N.Lavanya Mayura Publishers, edition 2008.

18LFR001

FRENCH I

5 0 0 5

Course Objective: To introduce French Language. To enable the students understand and to acquire the basic knowledge of the French Language with the elementary grammar.

UNIT I INTRODUCTION 15

Introduction - Alphabet – Comment prononcer, écrire et lire les mots- Base : Les prénoms personnel de 1^{er}, 2^{ème} et 3^{ème} personnes – Conjugaisons les verbes être et avoir en forme affirmative, négative et interrogative

UNIT II LEÇONS 1-3 15

Leçons 1.Premiers mots en français,- 2. Les hommes sont difficiles,- 3 Vive la liberté- Réponses aux questions tirés de la leçon - Grammaire : Les adjectives masculines ou féminines – Les articles définis et indéfinis - Singuliers et pluriels

UNIT 3 LEÇONS 4- 6 15

Leçons 4. L'heure, C'est 1 ;heure,- 5. Elle va revoir sa Normandie,- 6 .Mettez –vous d'accord groupe de nom - Réponses aux questions tirés de la leçon - Grammaire : A placer et accorder l'adjectif en groupe de nom- Préposition de lieu –A écrire les nombres et l'heure en français

UNIT IV LEÇONS 7- 9 15

Leçons7. Trois visages de l'aventure,- 8. A moi, Auvergne,- 9. Recit de voyage - Réponses aux questions tirés de la leçon - Grammaire : Adjectif possessif – Les Phrases au Présent de l'indicatif - Les phrases avec les verbes pronominaux au présent

UNIT V COMPOSITION 15

A écrire une lettre à un ami l'invitant à une célébration différente ex : mariage – A faire le dialogue - A lire le passage et répondre aux questions

Total : 75 Hrs

Course Outcomes

1. The content of the unit 1 aids the students to explore the basics of the new foreign language.
2. The content of unit 2 to experience the basic formations of words and its basic grammar by differentiating with English.
3. This imparts the additional information in terms of general in the sense of geographical and culture.
4. Enable students for framing the basics sentence
5. Making the students community to know the french format of letter writing and essay writing.

Text Book :

1. Jacky Girardier & Jean Marie GRIDLIG, « Méthode de Français Panorama », Clé Internationale , Goyal Publication, New Delhi., Edition 2004

References:

1. Dondo Mathurin , “ Modern French Course”, Oxford University Press., New Delhi., Edition 1997
2. Nitya Vijayakumar, “Get Ready French Grammar – Elementary”, Goyal Publications, New Delhi., Edition 2010

18LEN001

ENGLISH - I

5 0 0 5

Course Objective: To enable the students to develop their communication skills effectively. To make students familiar with the English Language. To enrich vocabulary in English. To develop communicative competent.

| | | |
|-----------------|--|-----------|
| UNIT I | DETAILED POEMS I | 15 |
| | 1. On His Blindness - John Milton | |
| | 2. The Village Schoolmaster - Oliver Goldsmith | |
| | 3. The Daffodils - William Wordsworth | |
| UNIT II | DETAILED POEMS II | 15 |
| | 1. Night and Death - Joseph Blanco White | |
| | 2. The Ballad of Father Gilligan - W.B. Yeats | |
| UNIT III | PROSE | 15 |
| | 1. Martin Luther King Jr. - Coretta s King | |
| | 2. Albert Schweitzer - Norman Wymar | |

3. Stanley Finds Livingstone - Lawrence Wilson

4. Srinivasa Ramanujan - C.P. Snow

5. My Days - R.K. Narayan

UNIT IV GRAMMAR 15

1. Articles

2. Prepositions

3. Tenses

4. Wh - Questions

5. Synonyms and Antonyms

6. One Word Substitution

UNIT V COMPOSITION 15

7. Reading Comprehension

8. Filling up Forms

9. Railway Reservation/ Cancellation Forms

10. Bank-Chalan

11. Convocation Form

12. Money Order Form

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| Course Outcomes | |
|------------------------|--|
| 1 | Summarise the poems of famous poets |
| 2 | Extend their knowledge by analysing detailed poems |
| 3 | Discover life experiences of some great personalities |
| 4 | Develop their grammatical knowledge |
| 5 | Utilize the composition for applying in real life situations |

Text book:

1. Mahadevan, Usha. Empower with English, Sun Beams - 1. Emerald Pub: Chennai. 2012. Print.

Course Objective: To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

UNIT I INTRODUCTION TO ACCOUNTING 15

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance – rectification of errors.

UNIT II PREPARATION OF FINAL ACCOUNTS 15

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provide for a discount on debtors, interest on capital, interest in drawing, discount on creditors and creation of various reserves.

UNIT III BANK RECONCILIATION STATEMENT AND ACCOUNTS 15

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement - Insurance Claim Account – loss of property and stock – average clause.

UNIT IV CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS 15

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

UNIT V SINGLE ENTRY SYSTEM OF ACCOUNTING 15

Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

Total: 75Hrs

Table 1: Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|--------------|---|
| C103.1 | Interpret knowledge of Financial Accounting to practical situations |
| C103.2 | Apply accounting principles for determining Profit/ Loss |
| C103.3 | Apply accounting practices for Reconciliation |
| C103.4 | Solve problems relating to depreciation of assets |
| C103.5 | Make use of Single entry system for calculating profit |

Text books:

1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

Course Objective: To throw light on the basic processes of Management. To grasp the Financial of Management.

UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 15

Management – Meaning – Definition – Importance – Nature and Scope – Process – Role and Functions of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

UNIT II PLANNING AND DECISION MAKING 15

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure methods Decision Making – Process of decision making – Types of Decision.

UNIT III ORGANISATION STRUCTURE 15

Organizing – Types of organization – Organization structure – Span of Control – Departmentalization - Informal Organization.

UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT

PROCESS AND TRAINING 15

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training Benefits of Training – Methods of Training.

UNIT V PROCESS OF MOTIVATION, COMMUNICATION, CO -

ORDINATION AND CONTROL 15

Motivation – Need and Importance – Communication – Importance – Elements - Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication – Co-ordination – Meaning – Definition – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Meaning – Definition – Importance – Steps in Controlling.

Total: 75Hrs

Table 1: Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|--------------|--|
| 1 | Make use of Management techniques, theories and Policies |
| 2 | Construct a Plan successfully in every walk of life |
| 3 | Organize structure and its types |
| 4 | Authority and Responsibility and stages in selection and training benefits |
| 5 | Summarise Motivation, Communication, co-ordination and control |

Text books:

1. P.C. Tirpathi And P.N. Reddy, "Principles Of Management", Tata Mcgrawhil New Delhi, 1991.
2. Weirich And Koontz, "Management – A Global Perspective", 10th Edition, 1993.

References:

1. N.Premavathi, "Principles of Management", 2nd Edition Sri Vishnu Publication, Chennai, 2003.
2. J.Jayashankar, "Business Management", 1st Edition Margham Publication, Chennai, 2004.

18CBCF13

MANAGERIAL ECONOMICS

4 0 0 4

Course Objective: To understand and appreciate the basic Micro and Macroeconomics and their application to the business.

UNIT I INTRODUCTION TO MANAGERIAL ECONOMICS 15

Managerial economics – Definition, Nature and scope – Decision Making – Risk and Uncertainty – Concept of Efficiency.

UNIT II LAWS OF DEMAND AND SUPPLY 15

Demand – Law of Demand – Elasticity of Demand – Law of Supply – Demand Forecasting – Consumer durable and Capital Goods – Consumer Surplus.

UNIT III CLASSIFICATION OF COST AND THEORIES OF PROFIT 15

Cost Classification - Short Run and Long Run, Cost Function, Theories of profit – Profit Maximization – Break-Even Analysis.

UNIT IV LAW OF DIMINISHING RETURNS AND ECONOMICS OF SCALE

15

Production Function – Law of Variable Proportions – Law of Returns to Scale – Law of Diminishing Returns – Economics of Scale.

UNIT V TYPES OF MARKETS AND PRICING 15

Price and Output Determination – Under Perfect Competition Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods

Total: 75Hrs

Table 1: Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|--------------|---|
| 1 | Get an outline all the basic concepts of economics |
| 2 | Make use of the laws of Demand and Supply to practical situations |
| 3 | Classify Cost and theories of Profit |
| 4 | Apply the laws of Dimishing returns and Economies of Scale |
| 5 | Summarise pricing under different kind of economies |

Text books:

1. S.Shankaran, “Managerial Economics”, Margham Economics, Chennai, 2008.
2. R.Cauvery & Others – Managerial Economics. S. Chand And Company, New Delhi, 2018.

References:

1. S.Mukherjee, “Business And Managerial Economics in global Context”, New Central Bank Agency (P) Ltd, Kolkatta, 2009.
2. William F. Samuelson and Stephen G. Marks, “Managerial Economics”, Johny Wiley & Sons, Reprint - 2018

5

நோக்கம்: சங்ககாலம் தொடங்கிதற்காலம் வரையிலும் தமிழில் உள்ளபடைப்பிலக்கியங்களை இப்பாடம் அறிமுகம்செய்கின்றது. தமிழிலக்கியத்தில் தேர்ந்தெடுக்கப்பட்டமிக முக்கியமான செய்யுட்கள், கவிதைகள், கதைகள், உரைநடை ஆகியவற்றைக்கொண்டுஇப்படம்கட்டமைக்கப்பட்டுள்ளது.மாணாக் கரிமிலக்கியத்தேடலை உருவாக்குவதும், தற்சார்புடைய அறிவைமேம்படுத்துவதும் இப்பாடத்தின்நோக்கமாகும்.

அலகு 1 செவ்வியலிலக்கியங்கள்

15

திருக்குறள்- அன்புடைமை, ஒழுக்கமுடைமை, பெரியாரைத்துணைக்கோடல் -மூன்றுஅதிகாரங்கள்முழுமையும். புறநானூறு-பாடல்எண்: 18, 55, 182, 183, 192 -ஐந்துபாடல்கள். குறுந்தொகை- பாடல்எண்: 2, 167, 27, 202, 184 - ஐந்துபாடல்கள்.

அலகு 2 காப்பியங்கள்

15

சிலப்பதிகாரம்- கனாத்திறம்உரைத்தக்காதைமுழுவதும். மணிமேகலை- பவத்திறம்அறுகஎனப்பாவைநோற்றகாதைமுழுவதும். கம்பராமாயணம்- மந்தரைச்சூழ்ச்சிப்படலம் (தேர்ந்தெடுக்கப்பட்டஒன்பதுபாடல்கள்).

அலகு 3 கவிதையும்புதுக்கவிதையும்

15

பாரதிதாசனின்‘தமிழியக்கம்’ -(i) நெஞ்சுபதைக்கும்நிலை - (ii) இருப்பதைவிடஇறப்பதுநன்று -இரண்டுகவிதைகள். ஈரோடுதமிழன்பனின், “அந்தநந்தனைஎரித்தநெருப்பின்மிச்சம்” என்னும் தொகுதியில் இடம்பெற்றுள்ள ‘விடிகிறது’ என்னும் புதுக்கவிதை.

அலகு 4 சிறுகதைகள்

15

தி.ஜானகிராமனின் 'சக்திவைத்தியம்'

கி.ராஜநாராயணனின் 'கதவு' இரண்டுகதைகள்

அலகு 5 உரைநடை

15

வைரமுத்துஎழுதிய 'சிற்பியேஉன்னைச்செதுக்குகிறேன்'

முழுவதும்

மொத்தம்: 75 மணிநேரம்

Students will able to

CO Recall and recognize heritage and culture of Tamils through History of Tamil

1 Language.

K5 Interpret the cultural life style of Ancient Tamils.

K5 Evaluate social and individuals moral value after studying Epics and Ethics Literature.

K6 Build the humanistic concept and moral life skills after studying divine and minor Literature.

K6 Improve their own creativity and writing skills after studying history of Modern Tamil Litature.

பாடநூல்கள்:

1. இரவிச்சந்திரன். சு.(ப.ஆ),

“செய்யுள்திரட்டு”,வேல்ஸ்பல்கலைக்கழகம், முதற்பதிப்பு, 2008.

2. வைரமுத்து. இரா., “சிற்பியேஉன்னைச்செதுக்குகிறேன்”,

திருமகள்நிலையம், பதினேழாம்பதிப்பு, 2007.

பார்வைநூல்கள்:

1. பாலச்சந்திரன்.சு., “இலக்கியத்திறனாய்வு”,

நியூசெஞ்சுரிபுக்ஹவுஸ், பத்தாம்பதிப்பு, 2007.

2. மாதையன்.பெ., “தமிழ்ச்செவ்வியல்படைப்புகள்”,

நியூசெஞ்சுரிபுக்ஹவுஸ், முதல்பதிப்பு, 2009.

3. வரதராசன்.மு., “குறள்காட்டும்காதலர்”, பாரிநிலையம்,

மறுபதிப்பு, 2005.

Course Objective: To enable the students to have the knowledge in contemporary literature of the modern era. It also provides an idea how translation to be effected.

UNIT I KAHANI AUR EKANKI 15

Poos Kee Raat., - **Duzhazar**

UNIT II EKANKI AUR KAHANI 15

. Vaapasi, Akeli, . Akbhari vigyapan

UNIT III KAHANI AUR ANUVAD 15

Sharandatha - Anuvad anuched angreji se hindi me karne ke liye.

UNIT IV EKANKI AUR ANUVAD 15

Raat ke Raahi Main Bhi Maanav hoon Anuvad anuched angreji se hindi me karne ke liye.

UNIT V KAHANI ,EKANKI AUR ANUVAD 15

Parda - Yeh Meri Janma Bhoomi Hai -anuvad anuched angreji se hindi me karne ke liye.

Total: 75 Hrs

Course Outcomes

1. **Pus ki raath'(kahani), Translation 12**
This story explains the problems faced by the farmers 'Upanyas samrat Premchand' describes the life of a poor farmer who represents present day's situation
'Das hazar'(ekanki),Translation
Author 'Uday Shankar bhatt' criticized the rich&stingy person's behaviour and explains the importance of humanvalues in a humorous mannner By translating the English passage into Hindi,students learn the rules which should be followed while translation.
2. **'vaapasi'(kahani), Translation 12**
Female writer'Usha priyamvada 'describes the mentality of a retired person in a beautiful manner
' Akhbaari vijnapan'(ekanki), Translation
This humorous story written by 'chiranchith'points out the problems occur due to carelessness&lack of communication
3. **'Akeli'(kahani), Translation 12**

Writer 'Manu bhandari' describes the condition of middle aged woman left lonely who longs only for love & affection & nothing else.

'Raat ke raahi', (ekanki), Translation

'Vrajabhushan' shows the clear picture of cunning woman and creates Awareness

4. 'Parda'(kahani), Translation

12

Written by 'Yashpal', this story brings the clear picture of problems Faced by a poor muslim family.

'Maim bhi maanav huum'(ekanki), Translation

Author 'vishnu prabhakar' describes the kalinga war & reasons behind samrat Ashok's change of mind.

5. Sharandaataa (kahani) , Translation

This story written by 'Anjeya explains the situation of Indian people who lived in Pakistan region after separation .

'Yah meri janma bhumi hai''(ekanki), Translation

'Harikrishna premi' points out the patriotism of a british girl who Was born in India & also the country's condition at that time.

Text Book

1. Sankalan Kahani evam Ekankied by Dr.N.Lavanya, Mayura Publishers, edition 2010.

Course Objective: To fortify the grammar and vocabulary skills of the students. Enable the students have an idea of the French Culture and Civilization.

| | | |
|-----------------|---|-----------|
| UNIT I | LEÇONS 10 – 11 | 15 |
| | Leçons : 10. Les affaires marchent,- 11. Un après midi à problèmes- Réponses aux questions tirés de la leçon - Grammaire : Présent progressif, passé récent ou future proche - Complément d'objet directe - Complément d'objet indirecte. | |
| UNIT II | LEÇONS 12 – 13 | 15 |
| | Leçons : 12. Tout est bien qui fini bien,- 13. Aux armes citoyens – Réponses aux questions tirés de la leçon - Grammaire : Les pronoms « en ou y » rapporter des paroles - Les pronoms relatifs que, qui, ou où , | |
| UNIT III | LEÇONS 14 – 18 | 15 |
| | Leçons 14. Qui ne risqué rien n'a rien,- 18. La fortune sourit aux audacieux – Réponses aux questions tirés de la leçon - Grammaire : Comparaison – Les phrases au passé composé | |
| UNIT IV | LEÇONS 16 – 18 | 15 |
| | Leçons 16 La publicite et nos rêves 17 La France le monde 18 Campagne publicitaire Réponses aux questions tirés de la leçon Grammaire :- Les phrases à l' Imparfait - Les phrases au Future | |
| UNIT V | COMPOSITION | 15 |
| | A écrire une lettre de regret// refus à un ami concernant l'invitation d'une célébration reçue- A écrire un essai sur un sujet générale - A lire le passage et répondre aux questions | |

Total : 75 Hrs

Course Outcomes

1. This enable students to learn the language without any grammatical errors.
2. As a result of the content makes the students to know about the types of pronouns and their useage.
3. This imparts the students in order to develop their basic writing skills
4. Enable students for framing the basics sentence
5. Making the students community to know the french format of letter writing and essay writing.

Text Book :

1. Jacky Girardier & Jean Marie Gridlig, « Méthode De Français Panorama », Clé Internationale , Goyal Publication, New Delhi., Edition 2004

References :

1. Dondo Mathurin, “ Modern French Course”, Oxford University Press, New Delhi., Edition 1997
2. Paul Chinnappane “ Grammaire Française Facile” , Saraswathi House Pvt Ltd, New Delhi, Edition 2010.

18LTA002

ENGLISH - II

5 0 0

5

Course Objective: To enable the students to develop their communication skills effectively. To make students familiar with the English Language. To enrich vocabulary in English. To develop communicative competent

| | | |
|-----------------|--|-----------|
| UNIT I | PROSE-I | 15 |
| | 1. On Saying 'Please' - A.G. Gardiner | |
| | 2. Women, Not the Weaker Sex - M.K. Gandhi | |
| | 3. The Sky is the Limit - Kalpana Chawla | |
| UNIT II | PROSE-II | 15 |
| | 4. Polluting the World - Edgar I. Baker | |
| | 5. Dimensions of Creativity - Dr. A. P. J. Abdul Kalam | |
| | 6. The Message of Visva - Bharati | |
| UNIT III | SHORT STORIES | 15 |
| | 1. Open Window - H. H. Munro (Saki) | |
| | 2. The Lion's Share - Arnold Bennett | |
| | 3. The Sparrows - K.A. Abbas | |
| | 4. The Cop and The Anthem - O- Henry | |
| | 5. The Necklace - Guyde Maupassant | |
| UNIT IV | FUNDAMENTAL GRAMMAR SKILLS | 15 |
| | 1. Question Tags | |
| | 2. Concord | |
| | 3. Reported Speech | |
| | 4. Idiom and Phrases | |
| UNIT V | ADVANCED GRAMMAR SKILLS | 15 |
| | 5. Conditional Clauses | |
| | 6. Cause and Effect | |
| | 7. Simple, Complex, Compound | |
| | 8. Framming Questions | |

Total: 75Hrs

At the end of the course students will be able to

| CO. # | Course Outcomes |
|--------------|---|
| 1 | Extend their knowledge about famous personalities |
| 2 | Construct themes and develop their own writings |
| 3 | Summarise the writings of many prominent authors |
| 4 | Experiment with new writings with the help of grammar |
| 5 | Extend their grammatical knowledge to innovative writings |

Text book :

1. Rao, Shoba B. Empower with English, Sun Beams - II. Emerald Pub:
Chennai. 2012. Print.

Course Objective: To enable the students to prepare different kinds of Financial Statements.

UNIT I BRANCH ACCOUNTING 15

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

UNIT II DEPARTMENTAL ACCOUNTS 15

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

UNIT III ACCOUNTS RELATING TO HIRE-PURCHASE AND INSTALLMENT SYSTEM 15

Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

UNIT IV ADMISSION, RETIREMENT AND DEATH OF A PARTNER 15

Partnership accounts – admission – retirement – death of a partner

UNIT V DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION AND PIECE MEAL DISTRIBUTION 15

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO.# | Course Outcomes |
|------|--|
| 1 | Explaining Branch accounting concepts and its objectives & Types |
| 2 | Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer. |
| 3 | Analysing Hire purchase problems by using hire purchase Trading account, stock & Debtors system and also to study Installment system, |
| 4 | Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems. |
| 5 | To develop idea about dissolution of partnership and procedures. |

Text books:

1. T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint – 2008.

Course Objective: To provide an idea of international trade and its economic implication. To enable students to have a feel of the Theories of International Economics.

UNIT I INTERNATIONAL TRADE 15

Introduction – Definition – Need – Types International Trade – Difference Between Internal and International Trade - Importance of International Trade in Global Context.

UNIT II THEORIES OF FOREIGN TRADE 15

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's Heckscher and Ohlin Theories only) .

UNIT III BALANCE OF PAYMENT AND BALANCE OF TRADE 15

Balance of Trade, Balance of Payment – Concepts – Balance of Payment, Causes of Disequilibrium – Fixed and Floating Exchange Rates.

UNIT IV INTERNATIONAL MONETARY SYSTEM 15

Market, International Monetary System – International Liquidity – IBRD – Money.

UNIT V WTO AND INDIA 15

WTO and Its Implication with special Reference to India. Trips & Trims.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Compare and Contrast Internal and International Trade |
| 2 | Extend their knowledge of international economics by exploring the Theories of International Trade |
| 3 | Make use of Balance of Payment and Balance of Trade to understand International economics and International trade better |
| 4 | Utilize International Monetary system to study the economics of different countries |
| 5 | Analyse WTO and its implication with special reference to India |

Text books:

1. Dr.s. Sankaran, “International Economics”, Margham Publications, 2018.
2. Peter B. Kenen, “International Economics”, Cambridge university Press, Low Price edition, 1996.

References:

1. Robert.J, “International Economics”, Thomson, 2008.
2. Dominick Salvatore,Ph.D, “International Economics”, Tata Mc graw – Hill Publishing Company limited, 2005.

Course Objective: To highlight how a Business Concern functions in different environments.

To have an inkling into an investment in Business.

UNIT I TYPES OF BUSINESS ENVIRONMENT 6

Business And its Environment – Definition –Significance – Brief Overview Of External Forces Acting On The Business –Demographic – Economic – Geographical And Ecological – Social And Culture – Political And Legal – Technological.

UNIT II ECONOMIC ENVIRONMENT 6

Economic Environment – Economic System And Their Impact On Business – Macro Economic Parameters Like GDP – Growth Rate Of Population – Urbanization –Fiscal – Deficit Plan Investment- Per capita Income And The Impact On Business Decision – Five Year Planning.

UNIT III FINANCIAL ENVIRONMENT 6

Financial Environment and Financial System – Financial market – Financial Institution – The importance And Role of Banks in the Economy – Commercial Bank – Functions of commercial banks – Reserve Bank Of India – Functions Of Reserve Bank Of India – Non – Banking Financial institution Of Development – IDBI, IFCI, ICICI, SFCS, SIDCOS, SIDBI, NABARD.

UNIT IV POLITICAL ENVIRONMENT 6

Political Environment – Economic system – Capitalism – Features – Merits – Demerits – Co Operative Philosophy – Features – Merits – Demerits – Mixed Economy features Merits and Demerits – Government and Business Relationship India.

UNIT V SOCIAL-CULTURAL ENVIRONMENT 6

Socio – Cultural Environment – Joint Family System – Socio Stratification In India And Social Transformation – Social Attitudes – Population Growth – Importance And Impact On Business – Urbanization And Its Impact On Business And Culture – Impact OF Foreign Culture On Business – Technological Development And Social Change – Advantage And Disadvantage – Social responsibility of business.

Total: 30 Hrs

Course Outcomes

At the end of the course students will be able to

| CO.# | Course Outcomes |
|-------------|--|
| 1 | To Define Business environment and classify it. |
| 2 | To make use of Economic parameters to understand economic environment and its impact on business decisions and Five year plans. |
| 3 | Compare and classify International trade institutions in the Financial Environment. |
| 4 | To Explain different economic systems in the political environment and defining the Indian Government and Business relationship. |
| 5 | To Analyze socio cultural environment. |

Text books:

1. S. Sankaran, "Business Environment", Margham Publications, Reprint, 2008.
2. Dr. Radha, "Business Environment", Prasanna Publishers, Second edition, 2004.

References:

1. Francis Cherunilam, "Business Environment", Himalaya Publishing House, Second Edition, 2018.
2. V.P. Michael, "Business Environment", S. Chand & Company (PVT) Ltd, First Edition, 1987.

Course Objective: To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

UNIT I INTRODUCTION TO STATISTICS 15

Introduction to statistics -scope of statistics – limitations of statistics – diagrammatic and graphical representation.

UNIT II MEASURES OF AVERAGE 15

Measure of location – mean – median – mode – geometric mean – harmonic mean – measures of dispersion – quartile deviation – mean deviation – standard deviation.

UNIT III MEASURES OF CORRELATION AND REGISTRATION 15

Correlation – scatter diagram – types of correlation – regression – method of least squares– simple problems.

UNIT IV BASIC THEORIES OF PROBABILITY 15

Introduction to probability – different approaches of probability – addition theorem – multiplication theorem – conditional probability – Bayes’ theorem.

UNIT V TREND ANALYSIS 15

Time-series analysis – components –trends moving averages – seasonal variation – cyclical variation – irregular variation – index number : introduction – construction of index numbers – laspeyre’s method – Paasche’s method – Fischer’s and Kelly’s methods – chain index.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|--------------|--|
| 1 | Relate Statistics to real life situations to have a good understanding |
| 2 | Solve problems using measures of Averages |
| 3 | Utilize Correlation and Regression for solving Research Hypothesis |
| 4 | Analyze using basic theories of Probability |
| 5 | Extend their knowledge of statistics by inferring Trend Analysis |

Text books:

1. S.P.Gupta, "Statistical methods", Sultan Chand, 2000.
2. P.R.Vittal, 'Business statistics and operation', Margham publications, 2nd edition, 2010.

References:

1. B_Basinab, "Elements of probability and statistics", A.P-Tmh, 1993.
2. Dr. S. P. Rajagopalan, "Business Statistics", Windom Publishing Private Ltd, 2005.

Course Objective: To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

UNIT I ISSUE OF SHARES AND DEBENTURES 15

Issue of shares and debentures – various kinds of issues – forfeiture – re-issue – underwriting of shares and debentures.

UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 15

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – Treatment of profit or loss prior to incorporation.

UNIT III COMPANY FINAL ACCOUNTS 15

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

UNIT IV VALUATION OF GOODWILL AND SHARES 15

Valuation of good will and shares – Factors affecting value of goodwill – Methods of valuation of shares – Computation of valuation of goodwill and shares.

UNIT V INTERNAL RECONSTRUCTION 15

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – Procedure for alteration reducing share capital – Accounting entries for alteration and reduction of share capital.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO.# | Course Outcomes |
|------|---|
| 1 | To give outline on issue of shares and debentures |
| 2 | To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation |
| 3 | To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration |
| 4 | Apply their knowledge for the valuation of shares and debentures |
| 5 | Develop ideas for the alteration of share capital |

Text book:

1. T.S. Reddy & Murthy, "Corporate Finance", Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr.Paul & Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

18CBCF33

BUSINESS LAW

5 0 0 5

Course Objective: To acquaint students with the principles of Business law. To impart the basic Knowledge in Contract Act.

UNIT I INTRODUCTION TO THE CONTRACT 15

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

UNIT II CAPACITY OF CONTRACT 15

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent – legality of object – void agreements – illegal agreements.

UNIT III PERFORMANCE AND BREACH OF CONTRACT 15

Performance of contract - tender – quasi contract, discharge of contract – remedies for breach of contract

UNIT IV CONTRACT OF AGENCY 15

Contract of Agency – Creation of Agency – Types of Agents – Duties, Rights and Liabilities of principal and agent – Termination of Agency

UNIT V SALE OF GOODS ACT, 1930. 15

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller. Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Explain contract and Explain its classification |
| 2 | Summarise an idea about qualification and disqualification of contract |
| 3 | Explain about Performance and breach of contract |
| 4 | Build knowledge about law of Agency |
| 5 | Summarise the entire provisions relating to Sale of goods Act 1930. |

Text books:

1. N.D.Kapoor, "Business Law", Sultan Chand Publishers, 2018.
2. R.S.Pillia, "Business Law", S. Chand Publishers, 2011.

References:

1. M.R.Srinivasan, "Business Law", Margham Publishers, 2009.
2. Richard Lawson & Douglas Smith, "Business Law for business and Marketing Students", Butterworth – Heinemann Publication, 3rd Edition, 2011.

18CBCF34

FINAICIAL SERVICES

5 0 0 5

Course Objective: To help students to Understand the working of Financial System in India. To introduce them to the view areas of merchant banking, Leasing, Factoring and Insurances.

UNIT I FINANCIAL SERVICES 15

Introduction to Financial Services – Meaning and Importance Of Financial Services – Types Of Financial Services – Financial Services And Economic Environment – Players in Financial Services Sectors.

UNIT II MERCHANT BANKING 15

Merchant Banking – Functions – Issue Management – Managing Of New Issue – Underwriting – Capital Market – Stock Exchange – Role Of SEBI.

UNIT III LEASING AND HIRE PURCHASE 15

Meaning and Defintion of Leasing - Leasing and hire purchase concepts and Features – types of lease accounts.

UNIT IV FACTORING 15

Meaning and Definition of Factoring - Factoring – functions of Factor – Consumer Finance – venture capital – mutual funds – Credit rating.

UNIT V INSURANCE 15

Meaning and definition of Insurance - Insurance – different types – life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Get outline knowledge on Banking and Financial system in India |
| 2 | Explain commercial banks and its products in detail |
| 3 | Develop complete knowledge on Financial instruments. |
| 4 | Utilize their knowledge on customer relationship of Financial institutions |
| 5 | Extend their knowledge on modern Financial services available |

Text book:

1. M.Y. Khan, "Financial Services", Tata Mc Graw Hill, 2004.

References:

1. K. Sasidharan, Alex Mathews, "Financial Services", Tata Mc Graw Hill, 2010.
2. B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

18CBCF41 RESOURCE MANAGEMENT TECHNIQUES 4 0 0 4

Course Objective: To impart selected statistical tools and techniques for an effective resource management

UNIT I INTRODUCTION TO OPERATION RESEARCH 15

Introduction to OR – scope of OR in Business – Linear Programming problems – Formulation – Graphical method of solution.

UNIT II LINEAR PROGRAMMING PROBLEMS 15

Linear programming problems – Simplex method

UNIT III TRANSPORTATION PROBLEMS AND ASSIGNMENT PROBLEMS

15

Transportation problems – Assignment Problem

UNIT IV NETWORK ANALYSIS 15

Network Analysis: Introduction – Basic Terminologies – Critical Path Method – PERT – Float analysis

UNIT V SEQUENCING AND GAME THEORY 15

Sequencing Problems: Solution using Johnson's Algorithm – method. Game Theory: Introduction – Two person Zero Sum Games Mixed Strategies.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Outline of Operations Research and its application in Business |
| 2 | Solve Linear Programming Problems |
| 3 | Analyse using Transportation and Assignment techniques |
| 4 | Make use of Network analysis to solve problems |
| 5 | Solving problems using Game theory |

Text books:

1. Resource management techniques by .Sundarasan, K.S. Ganapathy, Subramaniam, K. Ganesan – A.R. Publications – 2000.
2. Operations Research by S.D. Sharma – S. Chand & Co – 2000

References:

1. Operations research by Hamdy Taha – Mcmillan Publishing company – New York – 1995
2. Operations research by S.D. Sharma – S. Chand & Co – 2001.

18CBCF42

CORPORATING ACCOUNTING - II

5 0 0 5

Course Objective: To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

**UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION
AND EXTERNAL RECONSTRUCTION OF COMPANIES**

15

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

UNIT II ACCOUNTS OF BANKING COMPANIES

15

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

UNIT III ACCOUNTS OF INSURANCE COMPANIES

15

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

UNIT IV LIQUIDATION OF COMPANIES

15

Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Accounts.

UNIT V HOLDING COMPANY ACCOUNTS

15

Holding Company- Subsidiary Company – capital Profit – Revenue Profits – Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|---|
| 1 | Infer idea about Amalgamation, Absorption and External Reconstruction |
| 2 | Determine profit and Financial position of Banking Companies |
| 3 | Build knowledge on Insurance company accounts |
| 4 | Tell why companies and getting liquidated and their procedures |
| 5 | Compare Holding and subsidiary company accounts |

Text book:

1. T.S. Reddy & Murthy, "Corporate Finance", Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr.Paul & Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

Course Objective: To make students aware of the provisions of the companies Act, 1956 this would help item to float a company and to manage the affairs of the company effectively.

UNIT I INTRODUCTION 15

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Condition to be Complied with the Registrar for Incorporation – Promoter – Legal Status of a Promoter – Duties of the Promoter – Remuneration of a Promoter.

UNIT II ESSENTIAL DOCUMENTS OF A COMPANY 15

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Statement in Prospectus and Remedies.

UNIT III COMPANY MANAGEMENT 15

Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

UNIT IV MEETINGS AND RESOLUTIONS 15

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Kinds of Resolutions.

UNIT V WINDING UP OF A COMPANY 15

Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|---|
| 1 | Extend their knowledge about company Law |
| 2 | Apply their knowledge on various documents to be filed while starting a new company |
| 3 | Summarise about the entire Company management |
| 4 | Make use of their knowledge for Secretarial practice |
| 5 | Summarise various procedures for winding up of a company |

Text book:

1. N.D.Kapoor , “Company Law”,Taxmann Publications Pvt. Limited,,2008

References:

1. M.C.Shukla & S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.
2. Avtar Singh, “Company Law”, Eastern Book Company, 2005.

18CBCF44

MODERN BANKING

5 0 0 5

Course Objective: To enrich students with the knowledge of the functioning of banks. To help students realize the quintessential role of banks in the world today.

UNIT I INTRODUCTION 15

Banking and Financial System – Introduction – Definition – Classification of Banks – Banking System In India – Economic And Monetary Implication Of Modern Banking Operation – Modern Functions Of Banks.

UNIT II COMMERCIAL BANKS 15

Commercial Banks – Definition – Primary Function – Function Of Modern Commercial Banks – Teller System – ATM System – Home Banking –Green card – Factoring – Underwriting – Mutual Funds – Electronic Clearing System – Electronic Fund Transfer – Gold Banking – Role Of Commercial Banks In Economic Development.

UNIT III CENTRAL BANKING 15

Central Banking – Definition – Features Of Central Bank – Difference Between Central Bank And Commercial Bank – Need For central Bank – Management of Central Bank Of India – Functions of Central Bank – Traditional Functions – Promotional Functions – Supervisory Function – Monetary Policy Of Reserve Bank Of India

UNIT IV CUSTOMER RELATIONSHIP 15

Banker and customer Relationship – Rights of a Banker – Duties of a Banker – Paying Banker – Duties and Responsibility of a Paying Banker – Collecting Banker – Duties of a Collecting Banker – Statutory Protection to Collecting Banker.

UNIT V E-BANKING 15

E-Banking – Introduction – Meaning of E- Banking – Benefits of E- Banking – Various Activities Under E-Banking – Types of Credit Cards And Their Uses – ATM – Internet Banking – Tele Banking – E- Banking In India.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Get outline knowledge on Banking and Financial system in India |
| 2 | Explain commercial banks and its products in detail |
| 3 | Develop complete knowledge on Central Banking |
| 4 | Utilize their knowledge on customer relationship of Banks |
| 5 | Extend their knowledge on modern banking services available |

Text books:

1. Sundharam and Varshini, "Banking Law, Theory And Practicies", Sultan Chand & Sons, 2003.
2. B. Santhanam, "Banking And Financial System", Margham Publications, Chennai, 2006.

References:

1. Nirmala Prasad, "Banking And Financial System", Himalaya Publishing House, Mumbai, 2004.
2. Radhaswamy, "Text Book of Banking", S. Chand & Co. New Delhi. 2004.

SYLLABUS
DISCIPLINE SPECIFIC
ELECTIVE COURSES

18DBC51

COST ACCOUNTING

6 0 0 6

Course Objective: To familiarize students with the basic concepts of cost and various methods and techniques of costing.

UNIT I INTRODUCTION TO COST ACCOUNTING 15

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II PREPARATION OF COST SHEET 15

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

UNIT III MATERIAL CONTROL AND PRICING METHODS 15

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

UNIT IV REMUNERATION AND INCENTIVES 15

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times an Overtime.

UNIT V OVERHEAD COST 15

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Build their knowledge on Cost accounting concepts |
| 2 | Compare Cost and Financial accounting |
| 3 | Solve problems on Material control |
| 4 | Utilize their knowledge on Remuneration and Incentives |
| 5 | Solve problems using Overhead costs |

Text books:

1. Manosh Dutta, "Cost Accounting", Dorling Kindersley (India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, " Cost Accounting", Margham Publications, 2014.

References:

1. Manash Dutta, "Cost Accounting", Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, " Cost Accounting", S.Chand & Company Ltd, 2010.

18DBC52

INCOME TAX LAW AND PRACTICE – I

6 0 0 6

Course Objective: To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

UNIT I INTRODUCTION TO INCOME TAX 15

Meaning of Income – Canons of Taxation and Income Tax values Act – Important definition Under Income Tax. Act – Residential status – Incidence of Tax of an Individual – Income exempted from tax.

UNIT II HEADS OF INCOME – INCOME FROM SALARY 15

Income From Salary – Allowance perquisites And Their Valuations – Profit in Lien of Salary – Deductions of Salary – Other Related Provisions – Gratuity – Pension – Communication of Pension – Provident Fund and Rebate.

UNIT III INCOME FROM HOUSE PROPERTY 15

Income from House Property – Annual Income – Reduction From Annual Income – Computation of Income From House Property Under Different Circumstances.

UNIT IV INCOME FROM BUSINESS OR PROFESSION 15

Income from Business or Profession – Allowable and Not Allowable Expenses – General Deductions – Computation of Taxable Income from Business or Profession.

UNIT V PROVISIONS RELATING TO DEPRECIATION 15

Depreciation – Meaning – Bases – Rates – Block of Assets – Unabsorbed – Depreciation – Provisions Relating To Depreciation.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Get outline about Income tax Act |
| 2 | Relate different heads of income to real life situations especially Income from salary |
| 3 | Solve problems on Income from House Property |
| 4 | Make use of provisions relating to Business or Profession in their real life and calculate tax relating to it. |
| 5 | Solve problems relating to depreciation |

Text books:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

References:

1. [Dr Vinod K. Singhania](#), “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

18DBC53

PRACTICAL AUDITING

6 0 0 6

Course Objective: To expose the students to the process of auditing to understand appreciate the importance. To give them the steps involves in conducting an audit programme and to draw their attention into the latest developments with the advent of computers.

UNIT I QUALITIES AND QUALIFICATION OF AUDITORS 15

Auditing – Meaning – Definition – Objectives – Scope – Types – Qualification and Qualities of an Auditor – Appointment of an Auditor – Powers, Duties, Rights, and Liabilities of an Auditor – Auditors Remuneration.

UNIT II AUDIT PLANNING AND PROGRAMME 15

Preparation of Audit – Audit planning – Audit Programme – Test checking – Audit Note Book – Audit Working Papers.

UNIT III INTERNAL CONTROL 15

Internal Control – Meaning – Importance – Limitations – Internal Check – Meaning – Criteria For Goods Internal Check System – Internal Check System for Cash Receipts, Cash Payments and Wage Payments – Internal Audit – Distinction Between Internal Audit And Statutory Audit.

UNIT IV VOUCHING 15

Vouching – Meaning – Importance – Voucher – Vouching of Cash Books – Vouching of Credit Purchase and Credit Sales – Verification and Valuation of Assets – Meaning – Importance – Verification and Valuation of Different Kinds of Assets And Liabilities.

UNIT V EDP AUDIT 15

EDP Audit – Impact of Computerization on Audit Approach – Principles of EDP Audit - Advantages and Limitations of EDP Audit – Different Approaches to EDP Audit – Areas Where Computer can be used – Design and Procedural Aspects of EDP System – Auditor and EDP Control – Computer – Assisted Audit Techniques.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Demonstrate qualities and Qualifications of Auditors |
| 2 | Explain in detail the Audit Planning and Programme |
| 3 | Develop knowledge about Internal Control |
| 4 | Infer knowledge about vouching concept |
| 5 | Build understanding about EDP Audit |

Text books:

1. Dinkar Pargare, "Principles and Practice of Auditing", sultan and Chand, New Delhi, 2008
2. Dr.V.Radha, "Practical Auditing", Prasanna Publication, Tripicane, 2007.

References:

1. S. Vengadamani, "Practical Auditing", Margham Publication, 2009.
2. B. N. Tandon, S. Sundarsanam & S.Sundhara Babu, "A Hand Book of Practical Auditing", S. Chand Limited, 2006.

Course Objective: To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 15

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 15

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency or Financial Ratios – Computation Of Ratio.

UNIT III FUND FLOW & CASH FLOW STATEMENT 15

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages And Limitations – Preparation of Cash Flow Statement.

UNIT IV BUDGETING AND BUDGETARY CONTROL 15

Budgeting and Budgetary Control – Meaning And Definition – Objectives of Budgetary Control – Advantages and Limitations – Essential Of Successful Budgetary Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

UNIT V MARGINAL COSTING 15

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis Significance Of Margin Of Safety – Application of Managerial Costing (Simple Problems only).

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|--|
| 1 | Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting |
| 2 | Analyze Financial position of a company by using various Ratios |
| 3 | Experiment with working capital and calculate Fund flows and cash flows of an organisation |
| 4 | Plan and prepare different types of budgets |
| 5 | Solve and take decisions in real life situations using marginal costing techniques |

Text books:

1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, "Management Accounting", Vikas Publishing, third Edition, 2006.

References:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, " Management Accounting", Sultan Chand & sons, 5th Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, "Management Accounting", Margham Publications, Fifth revised Edtion, 2014.

18DBC62

INCOME TAX LAW AND PRACTICE - II

5 0 0 5

Course Objective: To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

UNIT I INCOME FROM CAPITAL GAINS 15

Capital assets meaning, types cost inflation index, transfer types, transfer not regarded as transfer, Cost of acquisition of various assets, deductions from capital gains. Exemptions u/s 54. Computation of taxable capital gains (including problems)

UNIT II INCOME FROM OTHER SOURCES 15

Interest on securities, Bond washing transactions, Dividends on shares, casual income, family person, Gifts received and other general incomes including deductions, Deemed income.

UNIT III SET-OFF AND CARRY FORWARD OF LOSSES 15

Deductions from gross total income and rebates, clubbing and aggregation of incomes, Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUAL ASSESSES 15

Computation of total income and tax liability of individual assesses, (including problems). Assessments procedure, Filing of returns, Self – assessment, Regular assessment, Best judgment assessment, Income tax authorities.

UNIT V ASSESSMENT OF FIRMS 15

Assessment of firms – Introduction – Assessed for the firm – Book proof – Remunerations rules to partner – Deduction u/s 80 – calculation of income of the firm.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|---|
| 1 | Make use of Provisions for calculating tax on Capital Gains |
| 2 | Identify various incomes taxable under Income From Other sources |
| 3 | Classify various incomes for setting off of losses |
| 4 | Summarise the provisions of income tax from the beginning and calculate tax for an individual |
| 5 | Applying rules for calculating tax for a partnership firm |

Text books:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications,2008.

References:

1. [Dr Vinod K. Singhania](#), “Income Tax Law And Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

18DBC54

FINANCIAL MANAGEMENT

6006

Course Objective: To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concepts like capital structure planning cost of capital, dividend policies and working capital which will be foundation if they go for management studies.

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT 15

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

UNIT II CAPITAL STRUCTURE 15

Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III COST OF CAPITAL 15

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

UNIT IV DIVIDEND POLICIES 15

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter’s Gordon’s – M.M. Hypothesis) .

UNIT V WORKING CAPITAL 15

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

Total: 75Hrs

Course Outcomes:

- I. Can learn important and functions of finance.
- II. Can gain information about capital structure.
- III. To know about cost of capital and WACC.
- IV. Students can learn dividend policy.
- V. Students able to know about working capital management.

Text books:

1. I.M. Pandey , “Financial Management”, Vikas Publishing House Pvt Ltd, 01-Nov-2009
2. P.c. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications, 2004.

Reference:

1. Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

18DBCF55

MARKETING MANAGEMENT

6 0 0 6

Course Objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

UNIT I INTRODUCTION 15

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

UNIT II CONSUMER BEHAVIOUR 15

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

UNIT III PRODUCTS 15

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging – Market segmentation – needs and basis of segmentation.

UNIT IV PRICING 15

Pricing – Objective of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

UNIT V SALES FORECASTING 15

Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 75Hrs

Course Outcomes

At the end of the course students will be able to

| CO. # | Course Outcomes |
|-------|---|
| 1 | Develop an idea about Marketing and its functions |
| 2 | Get an outline of Consumer behaviour and factors influencing buying behaviour |
| 3 | Extend their knowledge about Products and its classifications |
| 4 | Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations |
| 5 | Build an idea about Sales Forecast |

Text books:

1. Philp Kotler, "Marketing Management", Pearson Education, 06-Jan-2018.
2. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.

References:

1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
2. Ramaswamy Namakumari, "Marketing Management", Macmillan India Limited, 2002.

18BCF56

ORGANISATIONAL BEHAVIOUR

6 0 0 6

Course Objective: to introduce the students the various behaviours of the organizations and their processes to compete in the business world.

UNIT I INTRODUCTION 15

Introduction of Organisational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

UNIT II MOTIVATION 15

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

UNIT III GROUP BEHAVIOUR 15

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergroup relations.

UNIT IV LEADERSHIP 15

Leadership – trait, Behavioral and contingency theories ; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

UNIT V CONFLICT 15

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

Total: 75Hrs

Course outcomes:

- I. Introduction to OB – understand by students.
- II. Students learn motivation theory.
- III. Students can able to study applied group behaviour.
- IV. Can have applied knowledge of leadership qualities.
- V. Students study conflict and settlement.

Text books:

1. Dr. Niraj Kumar - Organisational Behaviour, Himalaya Publications, 2010.
2. Dr. P.Subba Rao - Organisational Behaviour, Himalaya Publications, 2009.

References:

1. Dr. V&p. Rao - Organisational Behaviour, Himalaya publications, 2013.
2. Dr. Velay Limarse - Organisational Behaviour, Himalaya Publications, 2018.

18DBC63

CORPORATE FINANCE

6006

Course Objective: To help the students understand the working of corporate financial system and investment decision.

UNIT I INTRODUCTION 15

Nature and Scope – Role of Financial Institutions- Valuation of the Firm Dividend Valuation Model- Dividend Policies- Walter Model- Gordon Model- Payment Ratio Divided as a Residual Payment- Mm Irrelevance Doctrine.

UNIT II INVESTMENT DECISION 15

Investment decision- investment analysis- risk analysis probability approach- business failures- mergers- consolidations and liquidations.

UNIT III CAPITAL MARKET 15

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL 15

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

UNIT V FOREIGN COLLABORATION AND MULTINATIONAL 15

Foreign collaboration- business ventures aboard- international financial institutions- Multinational Corporation.

Total: 75 Hrs

Course outcomes:

- I. Can able to study the corporation finance.
- II. Students can take investment decisions.
- III. Students can observe the practical stock market analysis.
- IV. Students will understand the lease finance, venture capital and mutual fund.
- V. Students can study the foreign collaboration.

Text book:

1. Dr.S.C. Kutchal, "Corporate finance" SultAN & Co- Publication, 2009.

References:

1. Dr. K. Nirmla, "Corporate Finance" Himalaya Publication, 2008.

18DBC64

HUMAN RESOURCES DEVELOPMENT (HRD)

5 0 0 5

Course Objective: To familiarize the students with the human resources development, the development human capacity, which help them to develop their attitudes and knowledge.

UNIT I INTRODUCTION 15

HRD: Definition, Evolution of HRD from Personnel Management, Developmental Perspective of HRD, HRD at Macro and Micro Levels: Outcomes of HRD in the National and Organizational Contexts. Qualities and Competencies required in a HRD Professional. Importance of HRD in the Present Context. Development of HRD Movement in India. Theory and Practice of HRD: HRD Concepts, Subjects of HRD: Human Resource Planning, Potential, Potential Appraisal, Assessment Center, Performance Appraisal including 375 Degree Appraisal.

Organisational Culture And Climate: Meaning and Types of Organizational Culture and Climate; Role of HRD in Promoting a Development Oriented Culture and Climate in the Organizations.

UNIT II DEVELOPMENT HUMAN CAPACITY 15

Development Human Capacity : Aptitude, Knowledge, Values Skills of Human Relations, Responsiveness, Loyalty and Commitment, Transparency, Leadership Development.

Training and Development: Meaning and Scope of Training, Education and Development: Training Need Analysis, Types of Training Internal and External, Outbound Training, Attitudinal Training, Training Effectiveness.

Learning Organization: Organizational Learning, Importance of Experiential Learning, Learning Organization, Knowledge Management, Achieving Organizational Effectiveness and Excellence.

UNIT III HUMAN RESOURCE AUDIT 15

Evaluating HRD: Human Resource Accounting, HR Audit and Bench Marketing, Impact-Assessment of HRD Initiatives on the Bottom-Line of an Organization.

UNIT IV ORGANIZATIONAL DEVELOPMENT 15

Organizational Development (OD) : Meaning of OD, OD Interventions, OD Programs And Techniques: Behaviour Modeling, Gaming, Encounter Groups, Quality of

Work life(QWL) and Quality of Life Programs, Grid Training, Benefits of OD: OD Consultant

UNIT V TRAINING AND DEVELOPMENT

15

Recent Trends in HRD and OD: Training for Trainers and HRD Professionals, Promoting Research in HRD and OD. Impact of Developments in the other fields such as Psychology, Business Management, Communication and Information Technology Appraisal, Training and Development, Career Planning & Succession Planning.

Total: 75Hrs

Course outcomes:

- I. Students can know micro and macro level of HRM.
- II. Student will analyse the development of human capacity.
- III. Students can gain resource audit.
- IV. Students can get information about organisational development .
- V. Students will analyse the training and development of workers

Text books:

1. Dr. K.Sundar, “Human Resource Development” , Margham Publications, 2003.
2. Dr. Jayashankar, “Human Resource Development”, Kalyani Publications, 2011.

References:

1. Dr.Tripatti, “Human Resource Development” , Sultan & sons Publications,2018.
2. Dr.S.P.Iyankar “Human Resource Development”, Kalyani Publications, 2010.

SYLLABUS
GENERIC ELECTIVE
COURSES

Objective: This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

UNIT 1: Conceptual Framework 9

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Consumer buying process, Consumer Satisfaction / dissatisfaction – Grievances – complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers, Complaint Handling Process: ISO 10000 suite.

UNIT 2: The Consumer Protection Law in India 9

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law 9

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection 9

Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, Food Products: FSSAI, Electricity Supply: Electricity Regulatory Commission, Real Estate Regulatory Authority.

Unit 5: Contemporary Issues in Consumer Affairs

9

Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

Course Outcomes:

1. Students can gain knowledge of Retail markets, E-commerce and GST.
2. It will enlighten the various consumer protection laws in India.
3. Students can identify the consumer grievance redressal mechanism.
4. Students can learn various regulatory bodies of consumer protection.
5. Students can identify contemporary issues in consumer Affairs.

Text Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications.
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company.

18GBCF61

DISASTERS MANAGEMENT

6 0 0 5

UNIT I - Introduction to Disasters:

9

Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks).

UNIT II – Disasters: Classification Causes, Impacts (including social, economic, political, environmental, health, psychosocial etc.)

9

Differential impacts - in terms of caste, class, gender, age, location, disability Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change.

UNIT III – Approaches to Disasters Risk reduction:

9

Disaster cycle – its analysis, Phases, Culture of safety, prevention, mitigation and preparedness, community based DRR, Structural – non structural measures, roles and responsibilities of community, Panchayat Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre and other stake-holders.

UNIT IV – Inter-relationship between Disasters and Development:

9

Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources.

UNIT V - Disaster Risk Management in India

9

Hazard and Vulnerability profile of India

Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation).

Course Objectives:

1. Students can gain knowledge of concepts, definition and meaning of risks.
2. Students can learn various classification of disasters, their cause and impact.
3. To create knowledge about roles and responsibilities of Government and local bodies in disaster management.
4. Students can gain knowledge about the relationship between disaster and development.
5. To create knowledge about health and waste management institutional arrangements.

Text Books:

1. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press, 2000.
2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008.
3. Blaikie, P, Cannon T, Davis I, Wisner B 1997. At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge.
4. Coppola P Damon, 2007. Introduction to International Disaster Management.
5. Carter, Nick 1991. Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines.

18GBCF51

COMPUTER LANGUAGES IN BUSINESS

4 0 0 4

Course Objective: To enlighten the students to study the technical languages of computers which is related with business in the modernised world.

UNIT I INTRODUCTION TO MS-OFFICE 9

Introduction to software packages, of components of MS-Office.

UNIT II MS-WORD 9

Introduction, menus, shortcuts, documents types, working with documents- opening, saving, closing, editing document, using toolbars, rulers, help, formatting documents- setting font, paragraph, page style- setting foot notes, page break, line break, creating section and frame, inserting clips arts, pictures, setting document styles, creating tables- settings, borders alignments, merging, splitting, sorting rows and columns, drawing- inserting, drawing, formatting grouping, ordering, rotating pictures, tools- word completion, spell check, macros, mail merge, tracking changes, security, printing documents.

UNIT III MS-EXCEL 9

Introduction, spread sheet application, menus, tool bars and icons, spreadsheet- opening, saving, closing, printing file, setting margins, converting file to different formats, spread sheet addressing, entering and editing data- copy, cut, paste, undo, redo, find, search, replace, filling continuous rows and columns, inserting data cells, columns, rows and sheet, computation data- setting formula, finding total in rows and columns, functions types- mathematical, group, string, date and time, formatting spread sheet- alignment, font, border, hiding, locking, cells, highlighting values, background colour, bordering and shading, working with sheet- sorting, filtering, validation, consolidation, subtotals, charts- selecting, formatting, labeling, scaling, tools- error checking, spell check, formula auditing, tracking changes, customization

UNIT IV MS- POWER POINT 9

Introduction, opening new presentation, presentation templates, presentation layout, creating presentation- setting presentation style, adding header and footer, slide background, slide layout, slide show, adding graphics- inserting pictures, movies, tables, adding effects- setting animation and transition effects, audio and video, printing handouts.

UNIT V DATABASE MANAGEMENT 9

Database management using excel- sorting, filtering, table validation, goal seek, scenario.

Course Outcomes

CO –I To introduce the students about basics of MS-Office

CO –II To provide practical knowledge exposure to MS- Word

CO –III To provide practical knowledge exposure MS-Excel

CO –IV To provide practical knowledge exposure MS- Power Point

CO –V Develop the competence of database management

Text books:

1. Surtis Frye, Joyce Cox, Steve Lambert, “Microsoft Office System” Step By Step, 2007.
2. Nance Muir, “Microsoft Office- Power Point 2007 Plain and Simple”, Amazon.Com

18GBCF61

E- COMMERCE

6 0 0 5

Course Objective: on successful completion of the course the students should have:

1. Learnt to analyze the business model of firm, and determine the role that the internet (and related technologies) can play to support or even enable this model
2. Understand the key issues involved in managing electronic commerce initiatives
3. Utilize the internet to collect information to conduct research.

UNIT I TELECOMMUNICATION NETWORKS

15

Introduction- LAN-WAN- internet- what is electronic commerce- brief history of electronic commerce- advantages and limitations of electronic commerce- types of electronic commerce- integrating electronic commerce key questions for management.

UNIT II THE INTERNET AND THE WORLD WIDE WEB

15

The internet today- history of the web- unique benefits of the internet- internet architecture – world wide web concepts and technology- creating web pages- launching a business on the internet.

UNIT III ELECTRONIC PAYMENT SYSTEMS

15

Overview of the electronic payment technology- requirements for internet based payments – electronic payment media - electronic commerce and banking.

UNIT IV E-SECURITY

15

Security in the cyberspace- designing for security- virus- security protection and recovery encryption- the basin algorithm system- authentication and trust- key management internet security protocols and standard- other encryption issues.

UNIT V WEB BASED BUSINESS

15

Business-to-business electronic commerce- intranets and extranets- intranets and supply chain management- legal and ethical issues- case studies.

Total : 75Hrs

Course Outcomes

- CO-I Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce
- CO-II Able to handle electronic payment technology and requirements for internet based payments
- CO-III Understand the categories of E-Commerce and understand the different applications of E-Commerce
- CO-IV To understand and identify security issues of E-Commerce
- CO-V Understand the concept of WEB Based Business Understand the M-Commerce applications

Text book:

1. Elias.m. Awad, "Electronic Commerce" prentice- hall of India Pvt Ltd, 2002.

References:

1. Ravi kalakota, Andrew B. Whinston, "Electronic Commerce – a manager's guide", Addison- Wesley, 2000.
2. Zheng Qin, "Introduction to E-Commerce", T Singha University Press, Beijing, 2009.

SYLLABUS
SKILL ENHANCEMENT
ELECTIVE COURSES

18SBCF31

SOFT SKILL I

2 0 0 2

UNIT I

Reading Comprehension and Vocabulary

08

Definitions of reading – types of reading – oral reading – silent reading – reading process – classification of reading – nature of reading – Filling in the blanks – Cloze Exercises – Vocabulary building – Reading and answering question.

UNIT II

Listening and Answering Question

08

Listening process – speaker – hearer – types of listening – transitional listening – critical listening – recreational listening – listening for appreciation – selective listening – intensive listening- extensive listening – listening and sequencing sentences – filling in the blanks – listening and answering questions.

Unit III

Group Discussion

08

Introduction – Why GD Part of a selection process – Structure of a GD-Strategies in GD – Team work – body language – Debating various points of views – interaction with peers.

Unit IV

Conversations

08

Introducing oneself and others, narrating events – making telephonic conversation – Giving instruction – Giving instruction- Expressing purposes and functions- obligation and preferences, Accepting offers and Counseling Face to face Conversations

Unit V

Self – Introduction and Role Play

08

Introduction self and greetings- asking for information- offerings- requisitions- inviting – vocabulary building- asking for description.

Total: 40 hrs

Text Books:

1. Barun K. Mitra, “Personality Development and Soft Skills”. Oxford University Press. New Delhi. 2011.
2. S.P. Sharma, “Personalilty Development”, Pustaq Mahal. New Delhi. 2010.

Reference Books:

1. Meenakshi Raman and Sangeetha Sharma, “Technical Communication”, Oxford University Press. New Delhi, 2009.
2. A.S. Hornby: “Oxford Advanced Learner’s Dictionary of Current English”, Oxford University Press, 2007

18SBCF41 **SOFT SKILL II** **2 0 0 2**

UNIT I **Presentation Skills** **08**

General presentation methods and developing presentation skill

UNIT II Soft skills (Time Management, Stress Management and Body Language) 08

Time management: Importance, Plan and Execution, Default reason and rectification methods. Stress Management: Stress Impacts over Efficiency and how to manage. Body Language: Its importance and need

UNIT III **Resume / Report / Letter Writing** **08**

Resume: Basic components of a resume, Preparation of a resume, Types of resume Report: How to prepare reports, reports components and structure Letter writing: types of letters, framing letters, basic structure, how to draft a letter

UNIT IV **Frequently asked Questions** **08**

UNIT V **Interview Skills** **08**

Aims of Interview expectations and how to fulfill, developing skills

Total: 40 hrs

1. Barun K. Mitra, “Personality Development and Soft Skills”. Oxford University Press. New Delhi. 2011.
2. S.P. Sharma, “Personality Development”, Pustaq Mahal. New Delhi. 2010.

Reference Books:

1. Meenakshi Raman and Sangeetha Sharma, “Technical Communication”, Oxford University Press. New Delhi, 2009.
2. A.S. Hornby: “Oxford Advanced Learner’s Dictionary of Current English” Oxford University Press, 2007

18SBCF51

NATIONAL SERVICE SCHEME

2002

Course Objective: To create awareness among the students why the social services are important to the society.

UNIT I ENVIRONMENT ISSUES 6

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

UNIT II DISASTER MANAGEMENT 6

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

UNIT III PROJECT CYCLE MANAGEMENT 6

Project planning - Project implementation - Project monitoring - Project evaluation: impact assessment

UNIT IV DOCUMENTATION AND REPORTING 6

Collection and analysis of data - Preparation of documentation/reports - Dissemination of documents/reports

UNIT V PROJECT WORK/ PRACTICAL 6

Workshops/seminars on personality development and improvement of communication skills.

Total: 30Hrs

Course Outcomes

CO-I To understand the community needs , problems and develop social responsibilities

CO-II Students acquire leadership quality in group living

CO-III To understand disaster management and its role of youth in disaster management

CO- IV Develop competence in documentation and report writing

CO- V Students are able to develop leadership skills to organize seminar , workshop and other personality programme

Text book:

1. Dr. S. Baskaran, “Social Work and Development”, Himalaya Publication, 1998.

18SBCF61

ENTERPRENEURIAL DEVELOPMENT

2 0 0 2

Course Objective: To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

UNIT I INTRODUCTION 15

Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition – Entrepreneur and Entrepreneurship – Characteristics - Types – Functions – Factors Influencing Entrepreneurship – Role of Entrepreneur in Economic Development – Factor Affecting Entrepreneurial Growth – Development of Women Entrepreneur and Rural Entrepreneurs.

UNIT II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 15

Entrepreneurial Development Programmes (EDP's) – their Relevance and Achievement – Phases Of EDP – Course Content EDP – Role Of Government in Organizing EDP's – Critical Evaluation.

Unit III PROJECT FORMULATION 15

Project Formulation – Importance of Project formulation - Project Identification – Process of Project identification - Evaluation – Feasibility Analysis – Project Report.

UNIT IV EDP SCHEMES 15

Entrepreneurial Development Agencies – Commercial Banks – District Industries Centers (DIC's) – National Small Industries Corporation (NSIC) – Small Industries Development Organization (SIDO) – Small Industries Service Institute (SISI) – All India Financial Institution – IDBI, IFCI, ICICI, IRDBI.

UNIT V ENTREPRENEURIAL GROWTH 15

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsidies of Government to MSME – Networking – Niche Play – Geographic Concentration – Franchising and Dealership.

Total: 75Hrs

Course Outcomes:

- 1.This course seeks to familiarize the students the rights and responsibilities of an entrepreneur.
2. Enriching the students towards the knowledge and entrepreneurial skills and to make them understand the goals of a business.
3. Highlighting the business functions, entrepreneurial development programme, to attain knowledge and training in running the business successfully.
4. Enabling the students to develop their traits in the formulation of project for their business.
5. Creating awareness to the budding enterprises about the various EDP schemes providing financial assistance to commence the business.

Text book:

1. C.S.V. Murthy, “ Entrepreneurial Development”, Himalaya publishing house, 2018.

References:

1. Dr.S.S. Khanka, “Entrepreneurial Development”, S. Chand & Company (pvt).Ltd, 2014.
2. Sami Uddin, “Entrepreneurial development in India”, Mittal Publications, First Edition, 1989.

SYLLABUS
ABILITY
ENHANCEMENT
ELECTIVE COURSES

Course objective: To enable be student to develop their business communication skills effectively. To make students familiar with the business correspondence.

UNIT I

Definition-methods-types-principles of effective communication-barriers to communication-business letters-layout. 6 Hours

Unit II

Kinds of business letters-interview-apponintment-acknoekegement-promotion-enquires-replies-order-sales-circulars-complaints. 6 Hours

UNIT III

Bank correspondence-insurance correspondence- correspondence with shareholders and directors. 6 Hours

UNIT IV

Agency correspondence-report writing. 6 Hours

UNIT V

Modern forms of communication: Fax-email-video conference-internet-websites and their uses in business. 6 Hours

Total 30 Hours

Course Outcomes

CO-I Upon Completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communication

CO-II Students can able developing and delivering effective presentations

CO-III To understand effective interpersonal communication skills that maximize team effectiveness.

CO-IV To acquire the skills of report writing and Modern forms of communication Fax-email-videoconference-websites and their uses in business,.

TEXT BOOKS:

1.Essentials of business communication-Rajendra pal & J.S.Korlahalli.

2.Communication for business-Shirley taylor

3.Business communication today-Bovee,Thrill,schaltzman

Reference books:

1.Advanced business communication-Penrose,Rasberty,Myers

2.Doing business on the internet-simon cellin

3.Business communication goffery-process and product-marry Ellen.

Course Objective: To make the students to learn about environment and the pollutants.

UNIT I INTRODUCTION 15

The multidisciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness.

UNIT II NATURAL RESOURCES 15

Natural resources and associated problem - Renewable and Non- Renewable resources:-Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources- Equitable use of resources of sustainable lifestyles.

UNIT III ECO SYSTEM 15

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem :Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

UNIT IV BIODIVERSITY AND ITS CONSERVATION 15

Introduction - Definition, genetic, species and ecosystem diversity - Biogeographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conversation of Bio-diversity.

UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 15

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies -Disaster Management – Flood, earthquakes, cyclone of landslides Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

Total : 75Hrs

Course Outcomes

CO-I Understand key concepts from environment studies , political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.

CO-II To understand appreciate concepts and methods from renewable and non-renewable sources and their application in environmental problem solving.

CO-III Students can acquire knowledge on ecosystem , Food Chains, and historical context of environmental issues and the links between human and natural systems.

CO-IV Students understand critically on Bio-diversity , threats for Bio-diversity and their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Text book:

1. Dr. Shradha sinha, Dr.Manisha shukula, Dr. Ranjana Shukla, “Environmental studies, Kurukshetra University. August 2014.

References:

1. Dr. N. Arumugam, Prof.V. Kumaresan, “Environmental studies”, Saras Publication, 2014.
2. Thangamani & Shyamala Thangamani, “Environmental studies”, Kurukshetra University. August 2013.