

BACHELOR OF COMMERCE - FINANCE REGULATIONS

ELIGIBILITY

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subject under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce Finance Degree Examination** of this College after a course of study of three academic years.

OBJECTIVES OF THE COURSE


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

1. Demonstrating a substantial understanding of concepts in key areas of commerce and its applications.
2. Carrying out the required analysis and synthesis involved in Finance and its applications.
3. Demonstrating professional competence in the industry and in its implementation.
4. To Train and equip the students to meet the requirement of the financial executives in corporate.
5. To stimulate an interest in the field of finance as an academic discipline with a view to encouraging progression to research.

SCHEME OF EXAMINATION

Course	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part - I							
15UT L11T 15UHL11H 15UML11M 15UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French - I	6	3	25	75	100	4
Part - II							
15UEG12E	English - I	6	3	25	75	100	4
Part - III							
15UFI13A	Core I: Financial Accounting-I	6	3	25	75	100	4
15UFI13B	Core II: Marketing	5	3	25	75	100	4
15UFI1AA	Allied I: Business Environment	5	3	25	75	100	4
Part - IV							
15UFC1FA	Environmental Studies	2	2	-	50	50	2
		30				550	22
Second Semester							
Part - I							
15UT L21T 15UHL21H 15UML21M 15UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French - II	6	3	25	75	100	4
Part - II							
15UEG22E	English - II	6	3	25	75	100	4
Part - III							
15UFI23A	Core III: Financial Accounting-II	6	3	25	75	100	4
15UFI23B	Core IV: Executive Business Communication	5	3	25	75	100	4
15UFI2AA	Allied II: Indian Economy	5	3	25	75	100	4


BoS Chairman/HoD
 Department of Commerce (Finance)
 G. P. Arts and Science College
 Coimbatore - 641 048


DR. P. R. MUTHUSWAMY
 PRINCIPAL
 Dr. NGP Arts and Science College
 Dr. NGP - Kalapatti Road
 Coimbatore - 641 048
 Tamilnadu, India

Part – IV							
15UFC2FA	Value Education: Human Rights	2	2	-	50	50	2
		30				550	22
Third Semester							
Part – III							
15UFI33A	Core V: Corporate Accounting	5	3	25	75	100	4
15UFI33B	Core VI: Company Law	4	3	25	75	100	4
15UFI33C	Core VII : Investment Management	4	3	25	75	100	4
15UFI33D	Core VIII : Principles of Management	4	3	20	55	75	3
15UMA3AA	Allied - III: Business Mathematics	5	3	25	75	100	4
Part – IV							
	NMEC-I	2	3	-	50	50	2
15UFI3SA	Skill based Subject :I Information Technology	4	3	20	55	75	3
15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD 15UFC3FE	Tamil/ Advanced Tamil (OR) Yoga for Human Excellence/ Women's Rights/ Constitution of India	2	2	-	50	50	2
		30				650	26

Fourth Semester							
Part – III							
15UFI43A	Core IX: Higher Corporate Accounting	6	3	25	75	100	4
15UFI43B	Core X: Commercial Law	5	3	25	75	100	4
15UFI43C	Core XI: Indian Capital Market and Financial System	6	3	25	75	100	4
15UMA4AA	Allied IV: Business Statistics	5	3	25	75	100	4
Part – IV							
	NMEC: II	2	3	-	50	50	2
15UFI4SA	Skill based Subject : II Business Organization and Office Management	4	3	20	55	75	3
15UFC3FA 15UFC3FB 15UFC3FC	Tamil Advanced Tamil OR) General Awareness	2	2	-	50	50	2
		30				575	23
Fifth Semester							
Part – III							
15UFI53A	Core XII : Cost Accounting	6	3	25	75	100	4
15UFI53B	Core XIII: Income Tax	6	3	25	75	100	4
15UFI53C	Core XIV: Financial Management	5	3	25	75	100	4
15UFI53P	Core XV: Lab-Computer Applications	4	3	40	60	100	4
	Elective I :	5	3	25	75	100	4

Part – IV							
15UFI5SA	Skill based Subject : III Banking Theory, Law and Practice	4	3	20	55	75	3
		30				575	22
Sixth Semester							
Part – III							
15UFI63A	Core XVI: Indirect Tax	5	3	25	75	100	4
15UFI63B	Core XVII : Management Accounting	6	3	25	75	100	4
15UFI63C	Core XVIII: Principles of Auditing	5	3	20	55	75	3
	Elective – II	5	3	25	75	100	4
	Elective – III	5	3	*	*	100	4
Part – IV							
15UFI6SA	Skill based Subject : IV Entrepreneurial Development	4	3	20	55	75	3
Part – V							
15UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	25
		Grand Total				3500	140

Note: * In Sixth semester the student can opt for either project or theory paper as Elective –III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE

ELECTIVE - I

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

S.No	Subject Code	Name of the Subject
1.	15UFI5EA	Insurance
2.	15UFI5EB	Brand Management
3.	15UFI5EC	Indirect Taxes

ELECTIVE - II

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Subject Code	Name of the Subject
1.	15UFI6EA	Business Research Methods
2.	15UFI6EB	Organizational Behavior
3.	15UFI6EC	Industrial Law

ELECTIVE - III

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Subject Code	Name of the Subject
1.	15UFI6ED	Corporate Governance and Business Ethics
2.	15UFI6EE	Business Finance
3.	15UFI6EV	Project Work

NON MAJOR ELECTIVE COURSE (NMEC)

- The department offers the following two papers as Non Major Elective Course for other than the Commerce studies related students.
- Student shall select any one of the following subject as Non Major Elective Course during their third and fourth semester.

S.No	Subject Code	Name of the Subject
1	15UED34R	Introduction to Finance
2	15UED44R	Introduction to Banking

FOR COURSE COMPLETION

Students has to complete the following subject:

1. Language papers (Tamil/Malayalam/French/Hindi, English) in I and II semester.
2. One Environmental Studies and Human Rights in I and II semester respectively.
3. Foundation Courses in III and IV semester respectively.
4. Allied papers in I, II, III and IV semesters.
5. Non Major Elective Course in the third and fourth semester.
6. Extension activity in VI semester.
7. Elective papers in the fifth and sixth semesters.

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Tamil	4	2x 100 =	200	8	16
Part II: English	4	2x 100 =	200	8	
Part III:					
Core	4	15 x 100 =	1500	60	110
Core	3	2 x 75 =	150	06	
Allied	4	4x100=	400	16	
Elective	4	3 x 100 =	300	12	
Core Practical	4	1x 100 =	100	04	
Skill based Subjects	3	4 x 75 =	300	12	
Part IV:					
Value Education	2	2 x 50=	100	04	12
Environmental Studies	2	1 x 50 =	50	02	
General Awareness	2	1 x 50 =	50	02	
NMEC	2	2 x 50=	100	04	
Part V:					
Extension Activity	2	1x50 =	50	02	02
Total			3500	140	140

15UTL11T	பகுதி -1: தமிழ் தாள்-I	முதல் பருவம்
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Hours Per Week: 6

Total Credits: 4

(ஓர் ஆண்டு தமிழ் பயிலும் மாணவர்களுக்கு உரியது)

முதல் ஆண்டு

இக்காலஇலக்கியம்- நீதி இலக்கியம் – சிற்றிலக்கியம்

அலகு-1 இக்காலஇலக்கியம் (கவிதை,சிறுகதை,உரைநடை)

1. பாரதியார் – எங்கள் தாய்
2. பாரதிதாசன் – வாழ்வு
- 3 .மு.மேத்தா – மரங்கள்
- 4 . சிற்பி – சர்ப்பயாகம்
- 5 .சல்மா – விலகிப்போகும் வாழ்க்கை
- 6.ஜெயகாந்தன் – இனிப்பும் கரிப்பும்
7. அம்பை – வல்லாறுகள்
8. முனைவர் வ.சுப மாணிக்கம் – சங்க நெறிகள்
9. சோ.நா. கந்தசாமி - தமிழர் பண்பாடு - ஒரு விளக்கம்

அலகு - 2 நீதி இலக்கியம்

- 1.நாலடியார் - அறிவுடைமை (அதிகாரம்-25)
- 2.மூதுரை - 5 பாடல்கள் (பா.எண் : 6,16,17,23,26)
- 3.பழமொழி நானூறு - முயற்சி(10 பாடல்கள்)
- 4.நான்மணிக்கடிகை - 5 பாடல்கள் (பா.எண் :1,5,7,8,9)
- 5.திரிகடுகம் - 5 பாடல்கள் (பா.எண் :2,3,5,6,8)

அலகு -3 சிற்றிலக்கியம்

- 1.தமிழ் விடுதாது – தூதுப் பொருள்கள்(101-112)
2. திருக்குற்றாலக் குறவஞ்சி – குறத்தி மலைவளம் கூறுதல் (6பாடல்கள்)
- 3.முக்கூடற் பள்ளு – பள்ளியர் ஏசல் (161-175)
- 4.கலிங்கத்துப்பரணி – இந்திர சாலம் (154-178)
- 5.அபிராமி அந்தாதி –10 பாடல்கள் பாடல் எண்: (2,4,6,11,20,26,63,69,71,82)

அலகு -4 இலக்கிய வரலாறு

1. தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும்
2. தமிழ் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- 3.தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

அலகு - 5 இலக்கணம்

1. வல்லினம் மிகும் ,மிகா இடங்கள்
- 2.பெயர்,வினை,இடை , உரிச் சொற்களின் பொது இலக்கணம்
- 3.பிறமொழிச்சொற்களைத் தமிழ்ச் சொற்களாக மாற்றுதல் (வடமொழி – தமிழ்,
ஆங்கிலம் – தமிழ்)
- 4.பயிற்சிக்குரியன (கவிதை ,சிறுகதை,கட்டுரை படைத்தல்)

பார்வை நூல்கள்

- 1 . தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்யமேரி

15UHL11H	PART-I: HINDI-I	SEMESTER- I
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Hours Per Week: 6

Total Credits: 4

Prose, Non-detailed Text, Grammar & Translation Books Prescribed:**1. PROSE : Nuthan Gadya Sangrah**

Editor: Jayaprakash (Prescribed Lessons – only 4)

Lesson 1 - Razia

Lesson 2 – Makreal

Lesson3- Bahtha Pani Nirmala

Lesson 4 – Rashtrapitha Mahathma Gandhi

Publisher: Sumitra Prakashan Sumitravas,
16/4 Hastings Road,
Allahabad – 211 001.**2. NON DETAILED TEXT: Kahani Kunj.**

Editor: Dr.V.P.Amithab. (Stories 1 -4 only)

Publisher : Govind Prakashan Sadhar Bagaar,
Mathura,
Uttar Pradesh – 281 001.**3. GRAMMAR : Shabdha Vichar (Sangya, Sarvanam, Karak, Visheshan) ONLY**

(Noun, Pronoun, Adjective, Case Endings)

Theoretical & Applied. Book for

Reference: Vyakaran Pradeep by Ramdev.

Publisher : Hindi Bhavan,

36,Tagore Town

Allahabad – 211 002. 4.

4. TRANSLATION: English- Hindi only. Anuvadh Abhyas – III (1-10 lessons Only)**Publisher:** Dakshin Bharath Hindi Prachar Sabha
Chennai -17.**5. COMPREHENSION : 1 Passage from ANUVADH ABHYAS –**

III (16- 30) Dakshin bharath hindi

prachar sabha

Chennai- 17.

15UML11M	PART-I: MALAYALAM-I	SEMESTER-I
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Hours Per Week: 6

Total Credits: 4

Paper I Prose, Composition & Translation

This paper will have the following five units:

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|--------------------------|-----------------------------|
| Unit I &II | - Novel |
| Unit III & IV | - Short story |
| Unit V | - Composition & Translation |

TEXT BOOKS:

Unit I &II - Naalukettu – M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)

Unit III & IV - Manikkianum Mattu Prathana Kathakalum – Lalithampika

Unit Antharjanam (D.C.Books, Kottayam, Kerala)
- Expansion of ideas, General Essay and Translation of a simple passage from English about 100 words) to Malayalam

REFERENCE BOOKS:

1. Kavitha Sahithya Charitram –Dr. M.Leelavathi (Kerala Sahithya Academy, Trichur)
2. Malayala Novel sahithya Charitram –K.M.Tharakan(N.B.S. Kottayam)
3. Malayala Nataka Sahithya Charitram-G.Sankarapillai(D.C.Books, Kottayam)
4. Cherukatha Innale Innu –M.Achuyuthan(D.C. Books, Kottayam)
5. Sahithya Charitram Prasthanangalilude-Dr. K.M. George,(Chief Editor) (D.C. Books, Kottayam)

15UFL11F	PART-I: FRENCH-I	SEMESTER- I
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Hours Per Week: 6

Total Credits: 4

French Language for Under-graduate Degree Programmes

Compétence Culturelle	Compétence De communication	Compétence grammaticale
UNITÉ 1 – Ici, en France		
<ul style="list-style-type: none"> • Moi et les Autres • La France Express 	<ul style="list-style-type: none"> • INTERACTION: s'identifier • RÉCEPTION ECRITE: Comprendre une annonce d'aéroport • RÉCEPTION ORALE: comprendre l'écrit de la rue (Panneaux, plaques, rues...) • PRODUCTION ÉCRITE: écrire un SMS 	<ul style="list-style-type: none"> • Le présent des verbes: Je suis, je reste, J'arrive • Le lieu: (je suis) à... (je suis) ici • L'infinif
UNITÉ 2 – Ici, en classe		
<ul style="list-style-type: none"> • Moi et le français • Le français dans le monde 	<ul style="list-style-type: none"> • INTERACTION: Se présenter • RÉCEPTION ORALE: Comprendre des consignes Orales • RÉCEPTION ÉCRITE: Comprendre une fiche D'inscription • PRODUCTION ÉCRITE: écrire un texte à l'impératif 	<ul style="list-style-type: none"> • Tu/vous • Le présent des Verbes en-er et de être: je, tu, vous • La forme Impérative (tu, vous) Des verbes en-er
UNITÉ 3 – Samedi		
<ul style="list-style-type: none"> • Le fil du temps 	<ul style="list-style-type: none"> • INTERACTION: S'informer • RÉCEPTION ORALE: Comprendre une annonce • RÉCEPTION ÉCRITE: Comprendre un article (titres et illustrations) • PRODUCTION ÉCRITE: écrire des slogans 	<ul style="list-style-type: none"> • Les articles Définies: le, la, les • A, de+le, la, les: Au, aux, du, des, à l', de l' • Être(présent) l'heure • Il faut+nom Il faut+infinitive • Phrases verbe+complément, Complément+verbe

UNITÉ 4 - Dimanche		
<ul style="list-style-type: none"> • Les activités Culturelles des Français 	<ul style="list-style-type: none"> • INTERACTION: Acheter,demander des Informations • RECEPTION ORALE: Comprendre les Titres du journal à la radio • RÉCEPTION ÉCRITE: Comprendre les Informations • PRODUCTION ÉCRITE: Inventer des noms de journaux 	<ul style="list-style-type: none"> • Faire, present • Avior, present • Ll y a • Le présent des verbes en-er: Regarder • Combien? • Quand? • Complément de nom: Tremblement de terre, les noms de pays.... • Du,des,de la(reprise U2) • Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa Mes,tes,ses
UNITÉ 5 - Dommage!		
<ul style="list-style-type: none"> • Un baby-boom en 2000 et 2001 • L'amour, toujours 	<ul style="list-style-type: none"> • INTERACTION: exprimer la tristesse, la peur, conseiller,encourager • RÉCEPTION ORALE: Comprendre une émission De radio • RÉCEPTION ÉCRITE: Comprendre un sondage • PRODUCTION ÉCRITE: écrire des blogs 	<ul style="list-style-type: none"> • Est-ce que • Le present des verbes pouvoir,Vouloir • Le conditionnel des Verbs pouvoir, Vouloir • Ne...pas

TEXT BOOK:

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar) New Delhi – 110007.

15UEG12E	PART -II: ENGLISH-I	SEMESTER-I
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Hours Per Week: 6

Total Credits: 4

OBJECTIVES:

1. To develop the language competence of the students.
2. To be enriched with functional English.

UNIT-I

PROSE

1. My Financial Career – Stephen Leacock
2. At School – Gandhi
3. Ecology – Barry Commoner

UNIT-II

SHORT STORIES

1. The Gateman's Gift – R.K. Narayan
2. The Open Window – H.H. Munro
3. The Face of Judas Iscariot – Bonnie Chamberlain

UNIT-III

ONE ACT PLAY

1. The Discovery – Herman Ould

UNIT-IV

FUNCTIONAL GRAMMAR

1. Vocabulary Exercises
2. Synonyms, Compound Words, etc
3. Communication Skills – Tasks
4. Different types of sentences
5. The Structure of Sentences
6. Transformation of Sentences

UNIT-V

COMPOSITION TASKS

1. Greeting, Introducing, Requesting, Inviting
2. Congratulating, Thanking, Apologising, Advice
3. Suggestions, Opinions, Permissions.
4. Comprehension

TEXT BOOKS:

1. *Seshasayee. N.* 2001. **Honeycomb.** Anu Chitra Publications, Chennai.
2. *Syamala, V.* 2002. **Effective English Communication for You.** Emerald Publisher, Chennai.

REFERENCE BOOKS:

1. *Rajamanickam. A.* 2001. **Everyman's English Grammar.** Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communication Skills.** Macmillan, Chennai.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition.** Macmillan.

15UFI13A	CORE I: FINANCIAL ACCOUNTING - I	SEMESTER -I
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Hours per week: 6

Total Credits: 4

OBJECTIVE

1. To impart basic knowledge about the accounting principles and procedures
2. To enhance the students with practical knowledge of book keeping

CONTENTS**UNIT - I**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions - Objectives of Accounting - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.

UNIT - II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations.

UNIT - III

Bank Reconciliation Statement –Proforma-Causes for differences between Cash and Pass books- Errors - Classification of errors - Rectification of errors.

UNIT - IV

Depreciation - Causes - Types - Straight Line Method - Written Down Value Method- Insurance Policy Method, Sinking Fund Method & Annuity Method.

UNIT- V

Single Entry - Features – Defects - Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method

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TEXT BOOKS:

1. *Jain S.P.*, 2013. **Financial Accounting** [Nineteenth Edition]
Kalyani Publications, New Delhi.
2. *Reddy T.S.*, 2012. **Financial Accounting** [Seventh Edition]
Margham Publications, Chennai

REFERENCE BOOKS:

1. *Shukla M.C.*, 2012. **Advanced Accounts I & II** [First Edition]
Sultan Chand and Sons, New Delhi
2. *Gupta R.L.*, 1999. **Advanced Accounting** [Nineth Edition] Sultan
Chand and Sons, New Delhi.

15UFI13B	CORE II: MARKETING	SEMESTER –I
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Hours per week: 5

Total Credits: 4

OBJECTIVES

1. To Understand the students on the different marketing concepts
2. To enrich the students with recent trends in marketing

CONTENTS

UNIT- I

Introduction to Marketing -Meaning and definition, Functions of Marketing - Role and Importance of Marketing - Classification of Markets- Marketing mix.

UNIT- II

Market Segmentation - Concept - Benefits - Bases. Introduction to Consumer Behavior - Need for study - Consumer buying decision process - Buying motives.

UNIT -III

Product - Meaning - Introduction to Stages of New Product Development - Types - Introduction to PLC - Product Mix - Price - Pricing Policies and Methods.

UNIT -IV

Channels of Distribution Levels - Channel Members - Promotion activities - Communication Mix - Basics of Advertising, Sales promotion and Personal selling.

UNIT -V

Recent Trends in Marketing- A Basic understanding of E - Marketing, Consumerism, Market Research, MIS and Marketing Regulations- Green Marketing-Service Marketing.

TEXT BOOKS:

1. *Rajan Nair Saxena*, 2011. **Marketing Management** [Fourth Edition] Tata McGraw Hills, New Delhi.
2. *Philip Kotler*, 2003. **Principles of Marketing** [Tenth Edition] PHI, New Delhi.

REFERENCE BOOKS:

1. *Dr. Kathiresan and Dr. Radha*, 2010. **Marketing** [Sixth Edition] Prasanna and Co., Chennai.
2. *Rudani R.B.*, 2014. **Basics of Marketing** [First Edition] Sultan Chand and Sons, New Delhi.

15UFI1AA	ALLIED I: BUSINESS ENVIRONMENT	SEMESTER – I
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Hours per week: 5

Total Credits: 4

OBJECTIVES

1. To learn the connections between different business studies and its environment concepts.
2. To make the students understand the environmental principles in business decision making.

CONTENTS**UNIT -I**

The concept of Business Environment - its nature and significance - Brief overview of political - Cultural - Legal - Economic and Social environments and their impact on business and strategic decisions.

UNIT-II

Economic Environment - Economic systems and their impact of business - Macro Economic parameters like GDP -Growth rate population - Urbanisation - Fiscal deficit - Plan investment - Per capita income and their impact on business decisions - Five Year Planning.

UNIT -III

Political Environment - Government and Business Relationship in India - Provisions of Indian constitution pertaining to business.

UNIT -IV

Social Environment - Cultural heritage - Social attitudes - Impact of foreign culture - Castes and communities - Joint family systems - Linguistic and religious groups - Types of social organization - Social responsibilities of business.

UNIT -V

Financial Environment - Financial system - Commercial Banks - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).

TEXT BOOKS:

1. *Francis Cherunilam*, 1997. **Business Environment** [Eighth Edition] Himalaya Publishing House, New Delhi.
2. *Chidambaram. K*, 2013. **Business Environment** [First Edition] Vikas Publications, Noida.

REFERENCE BOOKS:

1. *Aswathappa*, 2004. **Essentials of Business Environment** [Seventh Edition] Himalaya Publishing House, New Delhi.
2. *NamitaGopal*, 2009. **Business Environment** [Second Edition] Tata McGraw Hills, New Delhi.

15UTL21T	பகுதி – I: தமிழ் தாள்- II	இரண்டாம் பருவம்
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Hours Per Week: 6

Total Credits: 4

(ஓர் ஆண்டு தமிழ் பயிலும் மாணவர்களுக்கு உரியது)

முதல் ஆண்டு

சங்க இலக்கியம்- பக்தி இலக்கியம் – காப்பியம்

அலகு 1 சங்க இலக்கியம்

1. நற்றிணை – பாடல் எண் : 210 (நெய்தல்) 'நெடியமொழிதலும் கடிய ஊர்தலும்'

2. குறுந்தொகை – பாடல் 2 , 3 (குறிஞ்சி) 'கொங்குதேர் வாழ்க்கை', 'நிலத்தினும் பெரிதே'

3. கலித்தொகை – பாடல் 16 நெய்தல்கலி - 'ஆற்றுதல் என்பது'

4. புற நானூறு – பாடல் 184, 312 'உற்றுழி உதவியும்', 'ஈன்று புறந்தருதல்'

5. ஐங்குறுநூறு – மருதம் முதல் 5 பாடல்கள் (வேட்கைப் பத்து)

அலகு -2 காப்பியங்கள்

1.சிலப்பதிகாரம் – வழக்குரை காதை

2.மணிமேகலை – ஆதிரை பிச்சையிட்ட காதை

3.சீவக சிந்தாமணி- நாமகள் இலம்பகம்(நாட்டு வளம் முதல் 20 பாடல்கள்)

4.கம்பராமாயணம் – வாலிவதைப் படலம் (வாலி இராமனை

வினவுதல்.பாடல்

எண்கள் (4121 முதல் 4136 வரை)

அலகு 3 பக்தி இலக்கியம்

1. தேவாரம் – திருஞானசம்பந்தர் (கோளறுபதிகம்)

2. திருப்பாவை – ஆண்டாள் (முதல் 15 பாடல்கள்)

3. தேம்பாவணி- காட்சிப்படலம் (முதல் 15 பாடல்கள்)

4.சீராப்புராணம் –மானுக்குப் பிணை நின்ற படலம்

அலகு-4 இலக்கிய வரலாறு

1.முச்சங்க வரலாறு

2.சங்க இலக்கிய வரலாறு

3.பக்தி இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்

4.காப்பியத்தின் தோற்றமும் வளர்ச்சியும்

அலகு -5 இலக்கணம்

- 1.எழுத்து, அசை, சீர், தளை, அடி, தொடை பொது இலக்கணம்
- 2.தொகை நிலைத் தொடர்கள்

பார்வை நூல்கள்

1. தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்யமேரி

15UHL21H	PART-I: HINDI-II	SEMESTER- II
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Hours Per Week: 6

Total Credits: 4

(Modern Poetry, Novel, Translation & Letter Writing)

1. **Modern Poetry:** Shabari – By Naresh Mehtha

Publishers: Lokbharathi Prakashan I Floor, Duebari Building
Mahathma Gandhi Marg,
Allahabad -1.

2. **Novel:** Seva Sadhan – By Prem Chand

Publisher:

3. **Translation:** Hindi – English Only,
(anuvadh abyas – iii) lessons.1 – 10 only
publisher: dakshin bharath hindi prachar sabha
chennai – 600 017.

4. **Letter Writing:** (Leave letter, Job Application, Ordering
books,
Letter to Publisher, Personal letter)

15UML21M	PART-I: MALAYALAM-II	SEMESTER- II
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Hours Per Week: 6

Total Credits: 4

PAPER II PROSE: NON-FICTION

This Paper will have the following five units:

UNIT I & II

Biography

UNIT III, IV & V

Travelogue

TEXT BOOKS PRESCRIBED:

Unit I & II Changampuzha *Krishna Pillai: Nakshatrangalude Snehabhajanam* – M.K.Sanu (D.C. Books, Kottayam)

Unit III, IV & V Kappirikalude Nattil – S.K. Pottakkadu (D.C. Books, Kottayam)

REFERENCE BOOKS:

1. Jeevacharitrasahithyam –Dr. K.M. George(N.B.S. Kottayam)
2. Jeevacharitrasahithyam malayalathil- Dr. Naduvattom Gopalakrishnan(Kerala Bhasha Institute, Trivandrum)
3. Athmakathasahithyam malayalathil –Dr. Vijayalam Jayakumar(N.B.S. Kottayam)
4. Sancharasahithyam Malayalathil-Prof.Ramesh Chandran. V,(Kerala Bhasha Institute, Trivandrum)

15UFL21F	PART-I: FRENCH-II	SEMESTER- II
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Hours Per Week: 6

Total Credits: 4

French Language for Under-graduate Degree Programmes

Compétence Culturelle	Compétence De communication	Compétence grammaticale
UNITÉ 1 – Ici, en France		
<ul style="list-style-type: none"> • Moi et les Autres • La France Express 	<ul style="list-style-type: none"> • INTERACTION: s'identifier • RÉCEPTION ECRITE: Comprendre une annonce d'aéroport • RÉCEPTION ORALE: comprendre l'écrit de la rue (Panneaux, plaques, rues...) • PRODUCTION ÉCRITE: écrire un SMS 	<ul style="list-style-type: none"> • Le présent des verbes: Je suis, je reste, J'arrive • Le lieu: (je suis) à... (je suis) ici • L'infinif
UNITÉ 2 – Ici, en classe		
<ul style="list-style-type: none"> • Moi et le français • Le français dans le monde 	<ul style="list-style-type: none"> • INTERACTION: Se présenter • RÉCEPTION ORALE: Comprendre des consignes Orales • RÉCEPTION ÉCRITE: Comprendre une fiche D'inscription • PRODUCTION ÉCRITE: écrire un texte à l'impératif 	<ul style="list-style-type: none"> • Tu/vous • Le présent des Verbes en-er et de être: je, tu, vous • La forme Impérative (tu, vous) Des verbes en-er
UNITÉ 3 – Samedi		
<ul style="list-style-type: none"> • Le fil du temps 	<ul style="list-style-type: none"> • INTERACTION: S'informer • RÉCEPTION ORALE: Comprendre une annonce • RÉCEPTION ÉCRITE: Comprendre un article (titres et illustrations) • PRODUCTION ÉCRITE: écrire des slogans 	<ul style="list-style-type: none"> • Les articles Définies: le, la, les • A, de+le, la, les: Au, aux, du, des, à l', de l' • Être(présent) l'heure • Il faut+nom Il faut+infinitive • Phrases

		verbe+complément, Complément+verbe
UNITÉ 4 - Dimanche		
<ul style="list-style-type: none"> • Les activités Culturelles des Français 	<ul style="list-style-type: none"> • INTERACTION: Acheter,demander des Informations • RECEPTION ORALE: Comprendre les Titres du journal à la radio • RÉCEPTION ÉCRITE: Comprendre les Informations • PRODUCTION ÉCRITE: Inventer des noms de journaux 	<ul style="list-style-type: none"> • Faire, present • Avior, present • Ll y a • Le présent des verbes en-er: Regarder • Combien? • Quand? • Complément de nom: Tremblement de terre, les noms de pays.... • Du,des,de la(reprise U2) • Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa Mes,tes,ses
UNITÉ 5 - Dommage!		
<ul style="list-style-type: none"> • Un baby-boom en 2000 et 2001 • L'amour, toujours 	<ul style="list-style-type: none"> • INTERACTION: exprimer la tristesse, la peur, conseiller,encourager • RÉCEPTION ORALE: Comprendre une émission De radio • RÉCEPTION ÉCRITE: Comprendre un sondage • PRODUCTION ÉCRITE: écrire des blogs 	<ul style="list-style-type: none"> • Est-ce que • Le present des verbes pouvoir,Vouloir • Le conditionnel des Verbs pouvoir, Vouloir • Ne...pas

TEXT BOOK:

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar)
New Delhi – 110007.

15UEG22E	PART-II: ENGLISH-II	SEMESTER-II
Hours Per Week: 6		
Total Credits: 4		

OBJECTIVES:

1. To develop the language competence of the students.
2. To be enriched with functional English.

UNIT-I

PROSE

1. Words of Wisdom – Chetan Bhagat
2. Forgetting – Robert Lynd
3. My Early Days – Dr. Abdul Kalam

UNIT-II

SHORT STORIES

1. Am I Blue? – Alice Walker
2. Last Leaf – O Henry
3. Selfish Giant – Oscar Wilde

UNIT-III

ONE ACT PLAY

1. Soul Gone Home - Langston Hughes

UNIT-IV

FUNCTIONAL GRAMMAR

1. Lexical Skills and Question Forms
2. Idioms and Phrases – Subject-Verb Agreement
3. Spelling, Antonyms and Synonyms, Infinitives
4. Vocabulary, Report Writing
5. Plurals, Particles in Adjectives
6. Apostrophe, Archaic Words, Art of Persuasion
7. Syllables, Changing Adjectives to Nouns
8. Homonyms, Prepositions
9. Compound Words, Acronyms, Collective Nouns, Degrees of Comparison

UNIT-V

COMPOSITION TASKS

1. Letter Writing - Structure
2. Business Correspondence – Memos, reports, proposals
3. Resume & C.V.
4. Advertisements
5. Notices, Agenda, Minutes
6. Circulars
7. Essay Writing
8. Précis Writing
9. Dialogue Writing
10. Soft Skills, Business English

TEXT BOOKS:

1. *Board of Editors.* 2012. **Radiance – English for Communication**, Emerald Publishers.
2. *Syamala, V.* 2002. **Effective English Communication for You**. Emerald Publisher, Chennai.

REFERENCE BOOKS:

1. *Rajamanickam. A.* 2001. **Everyman's English Grammar**. Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communications Skills**. Macmillan, New Delhi.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition**. Macmillan.

15UFI23A	CORE- III:FINANCIAL ACCOUNTING – II	SEMESTER - II
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Hours per week: 6

Total Credits: 4

OBJECTIVES

1. To expose the students about various accounting procedure.
2. To expose the Accounting procedure and some allied aspects of partnership firm.

CONTENTS

UNIT -I

Branch Accounts –Types of Branches- Dependent branches - Stock and Debtors system - Independent branch (foreign branches excluded).

UNIT -II

Departmental Accounts- Need for departmental accounting- Basis for Allocation of expenses – Inter departmental transfer at cost or selling price

UNIT -III

Hire Purchase and installment - Default and repossession - Hire Purchase trading account- Installment Purchase System.

UNIT- IV

Partnership Accounts --Admission of a partner - Calculation of sacrificing ratio - Retirement of a partner- death of partner- Mode of payment.

UNIT -V

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932) -Insolvency of all partners - Gradual realization of assets and piecemeal distribution (Proportionate Capital method only)

TEXT BOOKS:

1. *S.P.Jain & K.L. Narang*, 1992. **Practical Problems in Advanced Accounts** [Fifteenth Edition] Kalyani Publications, New Delhi.
2. *Reddy T.S*, 2004. **Corporate Accounting [Fourth Edition]** Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Shukla M.C.*, 2012. **Advanced Accounts I & II** [First Edition] Sultan Chand and Sons, New Delhi.
2. *Gupta R.L.*, 1999. **Advanced Accounting** [Nineth Edition] Sultan Chand and Sons, New Delhi.

15UFI23B	CORE -IV: EXECUTIVE BUSINESS COMMUNICATION	SEMESTER - II
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Hours per week: 5

Total Credit: 4

OBJECTIVES

1. To make the students be aware of the guiding principles of business Communication.
2. To obtain knowledge and skills in effective business communication.

CONTENTS

UNIT -I

Definition – Methods – Types – Principles of Effective Communication – Barriers to Communication – Business Letter – Layout.

UNIT- II

Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

UNIT -III

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders,-Correspondence with Directors.

UNIT -IV

Company Secretarial Correspondence- Reports Writing – Agenda of Meeting- Minutes of Meeting – Memorandum – Office Order – Office Circular – Notes.

UNIT- V

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

TEXT BOOKS:

1. *Rajendra Pal & J.S. Korlahalli*, 1997. **Essentials of Business Communication** [Eighth Edition] Sultan Chand & Sons, New Delhi.
2. *Rodrigues M.V.*2012. **Effective Business Communication** [Thirteenth Edition] Concert Publishing Company, New Delhi.

REFERENCE BOOKS:

1. *Courtland L Bovee*, 2009. **Business Communication Today** [Second Edition] Pearson Publications, New Delhi
2. *VikasArora*, 2010. **Business Communication** [First Edition] Global Vision, New Delhi.

15UFI2AA	ALLIED- II: INDIAN ECONOMY	SEMESTER-II
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Hours per week: 5
Total Credits: 4

OBJECTIVES

1. To provide the students about the Indian economy's position.
2. To understand the basic Indian economy awareness among students.

CONTENTS

UNIT- I

Agriculture - Contribution to economic development, Green revolution, Agriculture productivity; Land reforms; Sources of farm credit- Food subsidy and Public distribution system.

UNIT -II

Industry - Role of industries in economic development; - Industrial development under the planning regime- New economic policy 1991- Role of Public sector and restructuring the public sector- Role of small scale industries in Economic development.

UNIT -III

Foreign Trade- Value of trade- Trends-Critical Evaluation- Composition of trade- Main trends in Export & Import: EXIM policy -Direction.

UNIT -IV

Public Finance: Fiscal policy -Importance- Objectives- Components- Government expenditure-Government operations and income distribution.

UNIT -V

Information technology in Industry- Knowledge Economy - Growth and present state of IT industry in India - Future prospects of IT industry.

TEXT BOOKS:

1. *Sankaran S*, 1972. **Indian Economy** [First Edition] Margham Publications, Chennai
2. *RuddarDatt*, 2005.**Indian Economy** [Fifty-one Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Agarwal A N*, 2013. **Indian Economy** [First Edition] VishwaPrakashan, Chennai.
2. *GauravDatt*, 2012 **Indian Economy** [Sixty-sixth Printing] Sultan Chand & Sons, New Delhi.

15UFI33A	CORE -V: CORPORATE ACCOUNTING	SEMESTER -III
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Hours per week: 5

Total Credits: 4

OBJECTIVES

1. To develop awareness about Corporate Accounting in conformity with the provision of the Companies Act.
2. Recognize and understand ethical issues related to the accounting profession.

CONTENTS

UNIT -I

Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures.

UNIT- II

Redemption of Preference Shares and Debentures - Purchase of business - Profits Prior to Incorporation.

UNIT -III

Preparation of company final accounts - Company balance sheet - Computation of Managerial Remuneration.

UNIT -IV

Valuation of Shares and Goodwill- Normal rate of return- Capital Employed- Methods of valuation of goodwill- Kinds- Accounting Entries

UNIT- V

Alteration of Share Capital and Internal Reconstruction and Reduction of Capital- Procedure for reducing share capital.

TEXT BOOKS:

1. *Reddy T.S. & Murthy*, 2015. **Corporate Accounting** [Sixth Edition] Margham Publications, Chennai.
2. *Shukla M.C*, 2005. **Advanced Accountancy Vol 2** [First Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Jain S.P*, 2004. **Advanced Accountancy** [Twelfth Edition] Kalyani Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas Publications, Noida.

15UFI33B	CORE- VI: COMPANY LAW	SEMESTER -III
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Hours per week: 4

Total Credits: 4

OBJECTIVES

1. To provide basic knowledge of the provisions of the Companies Act, 1956 along with relevant case law.
2. To demonstrate an understanding of the key characteristics of businesses run as sole traders.

CONTENTS

UNIT- I

Company – Definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment, legal position – Qualification – Duties and liabilities of a secretary.

UNIT- II

Memorandum of association (MoA)- Forms – Contents –Articles of association – Forms and Contents- Procedures for alteration - The Doctrine of Indoor management- Distinguish between Memorandum and Articles. Prospectus – Contents – Statement in lieu of prospectus – Legal formalities.

UNIT- III

Prospectus – Contents- Public Issue- Disclosure as per SEBI Guidelines- Statement in lieu of prospectus – Legal formalities- Under writer's Commission- Brokerage.

UNIT - IV

Share Capital – Kinds of capital – Alteration- Issue and allotment of shares- Book building scheme- Share Certificate – Transfer and transmission of shares –E-filing.

UNIT – V

Borrowing powers – Extent of Powers-methods of borrowing –Mortgages - Charges – Registration of Charges- Legal provision- Effects of Non-Registration.

TEXT BOOKS:

1. *Gogna. P. B. S, 2000. A text book of company law*(Third Edition), S. Chand (Co. Ltd., New Delhi.
2. *Gulshan. S, 2009. Business law including company law*, (First Edition), New age publishers, New Delhi.

REFERENCE BOOKS:

1. *Company Secretaries of India 2006. Company law*(First Edition), Company secretaries of India, New Delhi.
2. *Ashok Bagrial, 2006. Company law*, (Eleventh Edition), Vikas publishing house, New Delhi.

15UFI33C	CORE -VII: INVESTMENT MANAGEMENT	SEMESTER -III
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Hours per week: 4**Total Credits: 4****OBJECTIVES**

1. To provide the foundation for the successful management of institutional and individual investment portfolios.
2. To explain the fundamental drivers of diversification as an investment strategy for investors.

CONTENTS**UNIT- I**

Investment -Nature- Scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment -Programme – Investment Process – Development of Financial system in India.

UNIT -II

Capital Market – New issue Market and stock exchange in India – BSE – NSE – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT -III

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT- IV

Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

UNIT -V

Portfolio Management – Nature - Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

TEXT BOOKS:

1. *Preeti Singh*, 1998. **Investment Management** [First Edition]
Himalaya Publishing House, New Delhi.
2. *Bhalla V.K.*, 2008. **Investment Management Security Analysis and Portfolio Management** [Fourteenth Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Gangadhar.V.*, 2006. **Investment Management** [First Edition]
Anmol Publishers, New Delhi.
2. *Radha*, 2003. **Investment Management** [First Edition] Prasanna & Co., Chennai.

15UF133D	CORE- VIII PRINCIPLES OF MANAGEMENT	SEMESTER -III
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Hours per week: 4**Total Credits: 3****OBJECTIVES**

1. To make Students to demonstrate their knowledge of business and management principles.
2. To study various management principles and the functions of an organization.

CONTENTS**UNIT -I**

Management - Definition - Nature and Scope - Importance -Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Management By Objectives (MBO) - Management By Exception (MBE).

UNIT- II

Planning - Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making.

UNIT- III

Organisation - Definition - Principles - Types - Importance -Elements of Organisation Process - Delegation and Decentralization - Span of Control - Departmentation.

UNIT -IV

Staffing - Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories - Leadership - Types - Qualities of a Good Leader

UNIT- V

Control - Meaning and Definition - Need and Significance of Control - Process of Control - Techniques of Control - Communication - Types and Channels of Communication - Barriers to Communication.

TEXT BOOKS:

1. Tripathi P.C. & Reddy P.N., 1992. **Principles of Management** [Fifth Edition] Sultan Chand & Sons, New Delhi.
2. Dinkar Pagare, 1997. **Business Management** [Fifth Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Govindarajan. M*, 2008. **Principles of Management** [First Edition] PHI, New Delhi.
2. *Gupta C.B.*, 2001. **Business Management** [Third Edition] Sultan Chand & Sons, New Delhi.

15UMA3AA	ALLIED- III: BUSINESS MATHEMATICS	SEMESTER III
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Hours per week: 5

Total Credits: 4

Note: Theory questions shall be restricted to Section A of the Question Paper

OBJECTIVES:

1. On successful completion of this course, the student should have understood the basic concepts
2. To know about how to use Mathematical Techniques to solve the modern business problems.

CONTENTS

UNIT -I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity – Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT -II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix – Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT -III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT -IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT -V

Linear Programming Problem – Formation – Solution by Graphical Method
– Solution by Simplex Method.

TEXT BOOK:

1. *Navanitham, P.A(2013), Business Mathematics & Statistics Jai Publishers,Trichy- 2.*
2. *Sundaresan and Jayaseelan(2002), Introduction to Business Mathematics ,Sultan chand Co& Ltd, NewDelhi*

REFERENCE BOOK:

1. *Sanchetti, D.C and Kapoor, V.K, 2004 Business Mathematics , Sultan chand Co& Ltd, Newdelhi*
2. *G.K.Ranganath, C.S.Sampamgiram and Y.Rajan 2007-A Text book Business Mathematics- Himalaya Publishing House - New Delhi.*

15UFI3SA	SKILL BASED SUBJECT: I INFORMATION TECHNOLOGY	SEMESTER-III
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Hours per week: 4
Total Credits: 3

OBJECTIVES

1. To effectively evaluate and analyze the contexts of technological change in order to manage IS/IT projects.
2. To utilize, and apply technology in order to solve complex business challenges.

CONTENTS

UNIT -I

Introduction - Computers – Characteristics – Classification –Micro, mini, mainframe and super computers –ALU- History of Computers – generation of computer hardware, Software, human ware.

UNIT -II

Main Memory- RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.
Auxiliary Memory- Magnetic tape, hard disk, floppy Disk, CD –Rom

UNIT- III

I/O Devices-Input Devices: Key board, Mouse, Track ball, Joystick, Scanner, MICR, OCR, OMR, Barcode reader, Light pen. Output Devices: Monitors, Printer, Plotter & Speaker.

UNIT -IV

Introduction to computer software –OS – Classification & function of OS – Programming Languages machine – Assembly Language – High level Languages – Types of High level Languages – Computers & Interpreters.

UNIT -V

Internet basics –WWW – Web pages – web browsers- searching the web
Internet Access- Electronic Mail: Introduction – Email-basis – Advantages
creating e-mail id. E-commerce: Introduction –Applications.

TEXT BOOKS:

1. *Parameswaran. R.*, 1999.**Computer Application in Business** (second Edition),S. Chand co. Ltd, New Delhi.
2. *Sudalai muthu. S.*, 2010. **Computer Application in Business** (First Edition), Himalaya Publication, New Delhi.

REFERENCE BOOKS:

1. *Alex leon.*, 1999.**Fundamentals of information technology** (First Edition), Leon tech world, Chennai.
2. *Srivastava,* 2014. **Fundamentals of information technology**, Kalyani Publishers, New Delhi

15UFI43A	CORE IX: HIGHER CORPORATE ACCOUNTING	SEMESTER- IV
		Hours per week: 6
		Total Credits: 4

NOTE: Distribution of Marks for Problems and Theory shall be 80 %, and 20 %

OBJECTIVES

1. To enable the students to develop awareness corporate Accounting in conformity with the provision of the Companies Act.
2. To introduce the importance of finance and the role it plays in organisations.

CONTENTS

UNIT -I

Amalgamation- Types- Methods of Accounting- Purchase Consideration- Accounting for Merger- Absorption.

UNIT -II

Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes)

UNIT -III

Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet (New format only) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts

UNIT -IV

Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation of Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet

UNIT -V

Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings)

TEXT BOOKS:

1. *Reddy T.S. & Murthy*, 2015. **Corporate Accounting** [Sixth Edition] Margham Publications, Chennai.
2. *Shukla M.C*, 2005. **Advanced Accountancy Vol 2** [First Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Jain S.P*, 2004. **Advanced Accountancy** [Twelfth Edition] Kalyani Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas Publications, Noida.

15UFI43B	CORE- X: COMMERCIAL LAW	SEMESTER - IV
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Hours per week: 5

Total Credits: 4

OBJECTIVES

1. To make the students understand the fundamentals of law relating to commercial activities.
2. To analyse the legal issues and use it to provide solutions to legal problems.

CONTENTS

UNIT - I

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

UNIT - II

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

UNIT - III

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract –Modes of Discharge - Remedies for Breach of Contract.

UNIT - IV

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.

UNIT - V

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods.

TEXT BOOKS:

1. *R.S.N. Pillai & Bagavathi*, 2014. **Business Law** [Third Edition] Sultan Chand & Sons, New Delhi.
2. *Kapoor N.D.*, 1996. **Business law** [First Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Kapoor N.D.*, 2004, **Company Law and Secretarial Practice** [Eleventh Edition] Sultan Chand & Sons, New Delhi.
2. *Kathiresan S*, 2008. **Company Law and Secretarial Practice** [First Edition] Prasanna & Co., Chennai.

15UFI43C	CORE -XI: INDIAN CAPITAL MARKET AND FINANCIAL SYSTEM	SEMESTER IV
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Hours per week: 6

Total Credits: 4

OBJECTIVES

1. To expose the students on the contemporary theory of Indian Capital Market and Financial System.
2. To practice theories related to Indian Capital Market and Financial System.

CONTENTS**UNIT -I**

Indian financial system – Structure and constituents of Indian financial system- Financial institutions – Financial markets – Financial instruments and Services - Financial System and economic development.

UNIT -II

Indian Securities Market –Stock exchanges- NSE- BSE, Membership – Listing, Trading and Settlement –Shares, Bonds and Debenture- Demat Account –Holding and Trading account.

UNIT -III

New issue Market - Issue Mechanism -IPO, Rights issue, private placement -Issue of Bonus Shares– Stock Options - Overview of Bond market in India.

UNIT -IV

Mutual Fund-Introduction –Meaning and definitions – Concepts – Types- Selection of a Fund-Growth of Mutual Fund in India – Reason for slow growth-functions of Mutual fund in India.

UNIT -V

Merchant Bankers and new issue market, Lead managers, underwriters, Bankers to an issue – Registrars and Share Transfer Agents _ Brokers to the issue –Role and functions in New issue market - SEBI Guidelines.

TEXT BOOKS:

1. *Shashi.K. Gupta.*, 2013.**Financial institutions and markets** (Fourth Edition), Kalyani publishers, New Delhi.
2. *Varshney . N.*, 2007.**Indian financial system** (Eighth Edition), Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Bharathi. V. Pathak.*, 2009.**Indian financial system**(second Edition) Pearson Education, New Delhi
2. *Bhole.L.M.*,2009. **Financial Institutions and Markets: Structure, Growth and Innovations**, (Fourth Edition) McGraw-Hill, New Delhi.

15UMA4AA	ALLIED- IV: BUSINESS STATISTICS	SEMESTER IV
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Hours per week: 5**Total Credits: 4****OBJECTIVES:**

1. On successful completion of this course the students shall enrich to solve the statistical problems in commerce.
2. To know about Mathematics of Finance Statistical tools and their applications.

CONTENTS**UNIT- I**

Meaning and Definition of Statistics – Collection of data -- Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

UNIT -II

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness – Pearson 's and Bowley's co-efficient of Skewness.

UNIT -III

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT -IV

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT -V

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only

TEXT BOOKS:

1. *Gupta.S.P.* 2004.**Statistical Methods.**
2. *Navaneetham,P.* 2013.**Business Mathematics and Statistics.**

REFERENCE BOOKS:

1. *Pillai R.S.N. and Bagavathi. V.* 2007.**Statistics**
2. *Sancheti, D.C. and Kapoor, V.K.* 2000 **Statistics-Theory, Methods & Application.**

15UFI4SA	SKILL BASED SUBJECT: II BUSINESS ORGANISATION AND OFFICE MANAGEMENT	SEMESTER IV
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Hours per week: 4

Total Credit: 3

OBJECTIVES

1. To develop actionable plans to address your most significant management challenges.
2. To develop the skill of running a business organization as well as managing the problems.

CONTENTS

UNIT- I

Nature and Scope of Business - Forms of Business Organisation -Sole Trader Partnership Firm - Joint Stock Company and Co-operative Society - Public Enterprises.

UNIT -II

Office - Functions and Significance - Location of Business - Factors influencing location - Localization of industries- Size of Firms.

UNIT- III

Office Layout and Office Accommodation - Advantages and disadvantages - Planning the office space - Open and private offices- Office Machines and Equipments.

UNIT-IV

Filing and Indexing- Office records - Significance and Essentials of a good filing system - E-Filing - Data Processing System - EDP -Uses and Limitations.

UNIT -V

Office Communication - Importance - Types - Internal communication- External Communication- Importance of Communication.

TEXT BOOKS:

1. *Sharma. R. K.*, 2011.**Business organization and office management** (Third Edition),Kalyani publishers, New Delhi.
2. *Saxena. S. C.*, 2000. **Business organization and office management** (First Edition), Sahitya bhawan, Agra.

REFERENCE BOOKS:

1. *Chopra. R. K.*, 1990. **Office Management** (Seventh Edition), Himalaya Publishing house, New Delhi.
2. *Ghosh.P. K.*, 1992.**Business correspondence and Office management** (First Edition), Sultan chand and Sons, New Delhi.

15UFI53A	CORE- XII: COST ACCOUNTING	SEMESTER V
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Hours per week: 6

Total Credits: 4

NOTE: Distribution of Marks for Problems and Theory shall be 80 %, and 20 %

OBJECTIVES:

1. To demonstrate an appropriate mastery of the knowledge, skills and tools of cost accounting.
2. To practice the final accounts relevant to the company.

CONTENTS

UNIT-I

Cost Accounting - Definition - Meaning and Scope - Concept and Classification - Costing an aid to Management -- Types and Methods of Cost - Elements of Cost Preparation of Cost Sheet and Tender.

UNIT-II

Material Control- Levels of material Control - Need for Material Control - Economic Order Quantity - ABC analysis - Perpetual inventory - Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing - Requisition for stores - Stores Control - Methods of valuing material issue.

UNIT -III

Labour: System of wage payment - Idle time - Control over idle time - Labour turnover. Overhead - Classification of overhead - allocation and absorption of overhead.

UNIT -IV

Process costing - Features of process costing - process losses, wastage, scrap, normal process loss - abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT- V

Operating Costing - Contract costing - Standard Costing - Analysis of Variance- Cost Book Keeping - Reconciliation between Cost and Financial Accounts

TEXT BOOKS:

1. *Jain. S. P. 2000, Advanced Cost accounting* (Eighth Edition), Kalayani publishers, New Delhi.
2. *Iyengar. S. P, 2000. Cost Accounting* (Nineth Edition), Sultan chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Arora. M. \N, 2009. Cost Accounting* (Tenth Edition), Vikas Publication, New Delhi.
2. *Pillai. R. S. ,N, 1998. Cost Accounting* (First Edition), S.Chand & Co.Ltd., , New Delhi.
3. *Radha, 2011. Cost Accounting* (First Edition), Prasanna ,Chennai.

15UFI53B	CORE-XIII: INCOME TAX	SEMESTER V
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Hours per week: 6
Total Credits: 4

NOTE: Distribution of Marks for Problems and Theory shall be 60 %, and 40 %

OBJECTIVES

1. Describe the major types of taxes imposed by state and local governments.
2. Compute state apportionment percentages, including the calculation of the sales, property, and payroll factors.

CONTENTS

UNIT- I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT- II

Heads of Income: Income from Salaries –Provident funds- Pension Scheme- Income from House Property- Allowances Rental, Annual value- Tax Deduction.

UNIT -III

Profit and Gains of Business or Profession- Charging Provision- Admissible Deduction – Income from Other Sources- Deduction at Source)- Calculation on Immovable Properties.

UNIT -IV

Capital Gains – Transfer of Capital Assets – Deemed Capital gain- Deductions from Gross Total Income- Deduction in respect of certain payments and Incomes.

UNIT- V

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability –Assessment of Individuals.

TEXT BOOKS:

1. *Gaur & Narang*, 2014. **Insurance tax law and practices 2014-2015**(forty second Edition), Kalyani publishers, New delhi.
2. *Gaur. V. P.*, 2005. **Practical Income tax** (twentieth Edition), Kalyani publication, Chennai.

REFERENCE BOOKS:

1. *Dr. Mehrota HC*, 2012. **Income tax law &accounts including tax planning**(Fifty third Edition), Sahitya bhavan publishers, Agra publishers, New delhi.
2. *Mehta. V. G.* 1999, **Income tax ready Reckoner** (First Edition), Srikuber Publications, Mumbai.

15UFI53C	CORE- XIV: FINANCIAL MANAGEMENT	SEMESTER V
		Hours per week: 5
		Total Credits: 4

**NOTE: Distribution of Marks for Problems and Theory shall be 20 %, and 80 %
(Unit-I, III and IV Contains Theory only, Unit-II and V Contains
Theory and Problems.)**

OBJECTIVES

1. To understand the Financial/Resource Management Environment.
2. To Learn Planning, Programming, Budgeting, and Execution (PPBE).

CONTENTS

UNIT- I

Financial Function : meaning – Definition and scope of finance functions – Objectives of financial management – Profit maximization and wealth maximization .Sources of finance – Short term – Bank sources – long term – shares – debentures, preferred stock – debt.

UNIT -II

Financing Decision : Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – Weighted average cost of capital, Operating leverage and financial leverage

UNIT -III

Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy : Meaning , classification – sources available for dividends – Dividend policy -general determinants of dividend policy.

UNIT -IV

Working Capital Management : Working capital management - Concepts – Importance –Determinants of working capital .Cash Management : Motive for holding cash – Objectives and Strategies of cash Management .Receivable Management : Objectives – Cost of credit Extension, benefits – credit policies– credit terms – collection polices.

UNIT -V

Capital Budgeting – Meaning – Objectives- various types capital budgeting.

TEXT BOOKS:

1. *Shashi K. Gupta*, 2011. **Business Finance** (First Edition), Kalyani Publishers , New Delhi.
2. *Khan. M. Y*, 2007. **Basic financial Management** (Second Edition), TMH, New Delhi.

REFERENCE BOOKS:

1. *Venktasivakumar. V*, 2008. **Cost Accounting and Financial management** (First Edition), Pearson, New Delhi.
2. *Pandy. I. M*, 2008. **Essential of financial management** (Second Edition), Vikas Publishing Huse, New Delhi.

15UFI5SP	CORE -XV: LAB COMPUTER APPLICATIONS	SEMESTER V
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Hours per week : 4

Total Credits: 4

MS-OFFICE & TALLY**OBJECTIVES**

1. To demonstrate practical knowledge and use of the MS Office.
2. To make the students to learn the use of tally.

I- MS WORD

1. Creating the front page of a News Paper.
2. Creating a document and perform the following functions:
 - i. Changing a paragraph into two column cash book.
 - ii. Changing a paragraph using bullets (or) numbering format.
 - iii. Finding any word and replacing it with another word in document.
1. Designing a Class Time Table with the following operations:

Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
2. Mail merging Shareholders meeting letter for 10 members
3. Creating a Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Program to illustrate a mark list of a class with a minimum of 5 subjects and practice the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Program to highlight the Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Drawing the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Program for creation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Preparing a Product Life Cycle containing the following stages: Introduction, Growth, Maturity, Saturation, and Decline.

III - MS POWERPOINT

1. Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Creating a presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Designing slides for a TV Channel to exhibit the headline news with the following transactions:
Top down, Bottom up, Zoom in and Zoom out.-The presentation should work in custom mode.
4. Performing a frame movement by inserting clip arts to illustrate running of an image automatically.
5. Creating presentation slides for the Seminar Presentation using animation effects with the following operations:
Creation of different slides, changing background color, font color using word art.

IV- MS ACCESS

1. Creating a Student database with the following Tables:
 - a. Students Personal Details
 - b. Students Mark Details
2. Performing the following functions
 - a. Relate the Tables
 - b. Create a query to the students passed in all subjects.
 - c. Create a form and report

V - TALLY

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation ,Voucher Alteration and Deletion
4. Illustrating Final Accounts
5. Exhibiting Balance Sheet

15UFI5SA	SKILL BASED SUBJECT : III BANKING THEORY, LAW AND PRACTICE	SEMESTER- V
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Hours per week: 4**Total Credits: 3****OBJECTIVES**

1. To enrich the students' knowledge about the ingredients of the Banking sector.
2. To enlighten the students' understanding about various banking theories and practices.

CONTENTS**UNIT -I**

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

UNIT -II

Opening of account – Special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

UNIT -III

Kinds of Endorsements - Cheque – features essentials of valid cheque – crossing – Kinds of crossing- making and endorsement.

UNIT -IV

Payment of cheques-Collection of Cheques- statutory protection duties to paying banker and collective banker.

UNIT -V

Loan and advances by commercial bank - Lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

TEXT BOOKS:

1. *Sundharam . K. P. M*,2012. **Banking theory law & practices** (First Edition), S.chand, New Delhi.
2. *Sundharam & Varshley* 2001. **Banking theory Law & Practices** (Fourteenth Edition) S.Chand, New Delhi.

REFERENCE BOOKS:

1. *Gordon. E &Natarajan*, 2014. **Banking theory law &Practices** (Twenty fourth Edition), Himalaya publication, New Delhi.
2. *Shekar. K. C*, 2014. **Banking theory & Practice** (Twenty first Edition), Vikas Publication, Noida.

15UFI63A	CORE -XVI: INDIRECT TAXES	SEMESTER- VI
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Hours per week: 5

Total credits: 4

OBJECTIVES

1. To managing all risks is cost inefficient, it will have negative impact on efficiency beyond indirect tax.
2. To know the efficiency and effectiveness of the indirect tax function.

CONTENTS**UNIT- I**

Special features of Indirect Taxes - Contribution to Government Revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT- II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labelling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration.

UNIT -III

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features.

UNIT- IV

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

UNIT- V

Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

TEXT BOOKS:

1. *Balachandran. V.*, 2000.**Indirect taxation** (Fifth Edition), Sultan chand and Sons, New Delhi.
2. *Radha. V.*, 2007.**Indirect taxation** (First Edition),Prasanna Chand, New Delhi.

REFERENCE BOOKS:

1. Detey V. S., 2000.**Indirect tax law and practice** (Seventh Edition),Taxman Publication, New Delhi.
2. *Gaur. V. P.*, 2005. **Practical Income tax** (twentieth Edition), Kalyani publication, Chennai

15UFI63B	CORE -XVII: MANAGEMENT ACCOUNTING	SEMESTER VI
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Hours per week: 6

Total Credits: 4

NOTE: Distribution of Marks for Problems and Theory shall be 60 % and 40 %**OBJECTIVES**

1. To Identify and give examples of each of the three basic manufacturing cost categories.
2. To distinguish between product costs and period costs.

CONTENTS**UNIT- I**

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting ,Cost Accounting and Financial Accounting.

UNIT -II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT- III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT -IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT- V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

TEXT BOOKS:

1. *Dr. Maheswari. S. N,* 1996. **Principles of Management Accounting** (Eleventh Edition), S.Chand & Co, New Delhi.
2. *Sharma . R. K & S. K. Giyota,* 2000. **Management Accounting**(Eighth Edition), Kalayani publishers, New Delhi

REFERENCE BOOKS:

1. *S. P. Jain & K. L. Narang,* 2001. **Cost & Mangement accounting**(Fifth Edition), Kalyani Publishers, New Delhi.
2. *R.S.N. Pillai Bagavathi* 2013. **Management Accounting,** S.Chand, New Delhi

15UFI63C	CORE- XVIII: PRINCIPLES OF AUDITING	SEMESTER- VI
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Hours per week: 5
Total Credits: 3

OBJECTIVES

1. To specify the conditions required to issue the standard unqualified audit report.
2. To explain how materiality affects audit reporting decisions.

CONTENTS

UNIT- I

Auditing- Origin - Definition - Objectives - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes.

UNIT -II

Internal Control - Internal Check and Internal Audit -Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

UNIT -III

Verification and Valuation of Assets and Liabilities - Auditor's position regarding the valuation and verifications of Assets and Liabilities - Depreciation - Reserves and Provisions - Secret Reserves.

UNIT- IV

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

UNIT -V

Investigation - Objectives of Investigation - Audit of Computerised Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.

TEXT BOOKS:

1. *Pradeep kumar*, 2014. **Principles of auditing**(First Edition), Kalyani publishers, New Delhi.
2. *Tandon. B. N*, 2008. **Hand book of practical auditing**, (Forteenth Edition), S.chand, New Delhi.

REFERENCE BOOKS:

1. *Jagadish prakash*, 2014. **Auditing**, (Eleventh Edition), Kalyani publishers, New Delhi.
2. *Raman. B. S*. 2011. **Auditing** (First Edition), United publishers, Mangalore.

15UFI6SA	SKILL BASED SUBJECT- IV : ENTREPRENEURIAL DEVELOPMENT	SEMESTER VI
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Hours per week: 4**Total Credits: 3****OBJECTIVES**

1. To inculcate the students about the entrepreneurial development.
2. To make the students to understand the functions of entrepreneurship.

CONTENTS**UNIT- I**

Concept of Entrepreneurship: Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs

UNIT -II

Entrepreneurial Development - Agencies -Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions - IDBI - IFCI - ICICI - IRDBI

UNIT- III

Project Management: Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities -Preparation of Project Report - Tools of Appraisal.

UNIT- IV

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs - Critical evaluation.

UNIT -V

Economic development and entrepreneurial growth: Role of entrepreneur in economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play , Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.

TEXT BOOKS:

1. *Saravanavel P*, 1991 **Entrepreneurial Development** [Second Edition] ESS PEE KAY House, Chennai.
2. *Vasanth Desai*, 1997. **Project Management** [First Edition] Himalaya Publishing House, New Delhi.

REFERENCE BOOKS:

1. *Khanka S.S.*, 2010. **Entrepreneurial Development** [First Edition] Sultan Chand & Sons, New Delhi.
2. *Gupta C.B.*, 2010. **Entrepreneurial Development** [First Edition] Sultan Chand & Sons, New Delhi.

15UFI5EA	ELECTIVE - I : INSURANCE	SEMESTER V
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Hours per week: 5

Total Credits: 4

OBJECTIVES

1. Identify the types of risks for which insurance coverage is appropriate.
2. Describe the basic principles of insurance and how an insurance premium is determined.

CONTENTS**UNIT- I**

Growth & Development of Indian Insurance Industry - Regulations of Insurance Business and the Emerging Scenario

UNIT -II

Introduction to Life & General Insurance - Life Insurance: Features of Life Insurance - Essentials of Life Insurance Contract - Kinds of Insurance Policies - Premium determination - Life Policy Conditions

UNIT- III

Fire Insurance: Fire Insurance Contracts – Fire Insurance Coverage -- Policies for stocks -- Rate Fixation in Fire Insurance – Settlement of Claims.

UNIT -IV

Marine Insurance: Marine Insurance Contract -- Types of Marine Insurance-- Marine Cargo Losses and Frauds--Settlement of claims.

UNIT -V

Miscellaneous Insurance: Motor Insurance – Employer's Liability Insurance – Personal Accident and sickness Insurance – Aviation Insurance – Burglary Insurance – Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance.

TEXT BOOKS:

1. *Jagroopsingh* 2012. **Banking and Insurance Management**(First Edition), Kalyani Publishers, New Delhi.
2. *Inderjith singh* 2010. **Insurance management** (First Edition), Kalyani publishers, New Delhi.

REFERENCE BOOKS:

1. *Bihari. S. C,* 2007. **Insurance Management: In the Reforms era**, (First Edition), Skylark, New Delhi.
2. *Agarwal.O.P.,*2011. **Banking and Insurance** (Second Edition), Himalaya Publishing house, New Delhi.

15UFI5EB	ELECTIVE - I: BRAND MANAGEMENT	SEMESTER -V
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Hours per week: 5**Total Credit: 4****OBJECTIVES**

1. To recognize the importance of branding and alternative branding strategies.
2. To describe the role of packaging, labeling, and warranties in the marketing of a product.

CONTENTS**UNIT -I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brands –functions of a brand.

UNIT -II

Brand Associations-Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

UNIT -III

Brand Impact-Branding impact on buyers – competitors, Brand loyalty – role of brand manager – Relationship with manufacturing – Marketing Finance.

UNIT -IV

Brand Rejuvenation- Brand rejuvenation and re-launch- brand development through Acquisition takes over and merger –Co-branding.

UNIT -V

Brand Strategies- Designing and implementing branding strategies.

TEXT BOOKS:

1. *Kevin lane keller.*, 2008.**Strategic Brand Management**(Third Edition), Pearson, New Delhi.
2. *Jean Noel kapferer.*, 2010. **Strategic Brand Management**(First Edition),Kogan Page New Delhi.

REFERENCE BOOKS:

1. *Mathur.U.C.*, 2007.**Product and Brand management**(First Edition)Excel books, New Delhi.
2. *Moorthi. Y. L. R.*, 2007. **Brand Management, The Indian context** (Fourth Edition) Vikas publishing House, New Delhi.

15UFI5EC	ELECTIVE - I: FINANCIAL SERVICES	SEMESTER - V
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Hours per week: 5

Total Credits : 4

OBJECTIVES

1. To use reflective thinking techniques to identify and analyze problems to make effective decisions.
2. To apply appropriate quantitative and qualitative techniques in solving business problems.

CONTENTS**UNIT- I**

Financial services – Meaning - Features – Importance – Contribution of financial services in promoting industry – Service sector

UNIT -II

Merchant banking – Meaning, origin and growth of merchant banking in India- Scope of merchant banking services – Merchant bankers and management of public issues – Merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

UNIT -III

Mutual funds- Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – Money market mutual funds – Private sector mutual funds – functioning of mutual funds in India. Venture Capital - Growth of venture capital funds in India.

UNIT- IV

Lease financing – Types of leasing – Factors influencing lease – Performance of leasing industry in India – RBI guidelines for Hire-purchase – Problems of hire purchasing companies in India.

UNIT -V

Factoring - Concept of factoring – Types – Factoring mechanism – Securitisation of debt – Concept and mechanism - Retail banking services – Personal loan – Home loans – Car loans – Consumer loans – Educational loans- Concept of plastic money - Credit cards - Debit card -Features – Types – Merits and de-merits of each services are covered.

TEXT BOOKS

1. *Gurusamy, 2009. Essential of financial services* (Second Edition), TMH, New Delhi.
2. *Khan. M. Y, 2001. Financial services* (Second Edition), TMH, New Delhi.

REFERENCE BOOKS:

1. *Seethapathi. K, 2004. Financial services* (First Edition), ICFAI University press, Hyderabad.
2. *Shashi. K., Gupta, 2014. Financial services*, (Fifth Edition), Kalyani Publishers, New Delhi.

15UFI6EA	ELECTIVE - II: BUSINESS RESEARCH METHODS	SEMESTER- VI
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Hours per week: 5**Total Credits: 4****OBJECTIVES**

1. Apply theoretical and quantitative methods to the analyses of international business problems
2. To Know about Statistical data and their manipulation and presentation by verbal, graphical, mathematical, statistical

CONTENTS**UNIT -I**

Business research – Meaning and Definition – Features of Business research – Theory building- induction and deduction theory – concept – operational definition – variable – proposition – hypothesis – types of business research – basic and applied, exploratory, descriptive and causal – phases of business research.

UNIT -II

Exploratory research – objectives – methods – experience survey – secondary data analysis – case study – pilot study by focus group interview – process of problem definition – understanding background of the problem – determination of unit of analysis – determine the relevant variables and state the research questions – hypothesis and research objectives.

UNIT- III

Meaning of research design – methods of descriptive and causal research – survey – experiments – secondary data studies and observation – sampling design – simple random sampling – restricted random sampling – stratified, cluster and systematic – nonrandom sampling – convenient and judgment sampling – sampling error and non sampling error.

UNIT- IV

Measurement and scaling – nominal – ordinal – interval and ratio scale – criteria for good measurement – reliability and validity – designing questionnaire – means of survey data collection – personal interview – telephonic, mail and internet.

UNIT -V

Data processing – processing stages – editing – coding and data entry – descriptive analysis under different types of measurements – percentages frequency table – contingency table –graphs – measures of central tendency and index number – interpretation.

Preparation of research report – format – report writing stages – gathering material and data -make overall format - make detailed outline – write first draft - rewrite – final word processing and publishing.

TEXT BOOKS:

1. C.R.Kothari 2009. **Research Methodology** (Second Edition),Viswa Prakasham, New Delhi.
2. Gupta. A. K., 2011. **Business Research Methods**(First Edition),Vayu Education of India, New Delhi.

REFERENCE BOOKS:

1. Murthy. S. N.,2009. **Business Research Methods**(Second Edition) Excel books, New Delhi.
2. Donaied Cooper.R.,1999.**Business Research Methods**(First Edition), TMH, New Delhi.

15UFI6EB	ELECTIVE - II: ORGANISATIONAL BEHAVIOUR	SEMESTER- VI
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Hours per week: 5
Total Credits: 4

OBJECTIVES

1. To inculcate the knowledge concerned with the theory and practice of how individuals perform within organizations.
2. To determine how learning theory may be useful to an organization.

CONTENTS

UNIT -I

Organizational Behavior - History - Evolution, Challenges & opportunities, contributing disciplines, management functions and relevance to Organisation Behaviour- Organizational Behavior responses to Global and Cultural diversity.

UNIT -II

Perception - Process, Selection, Organisation Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance.

UNIT -III

Stress - Nature, sources, Effects, influence of personality, managing stress-Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation. Foundations of group behavior: team decision making- Issues in Managing teams.

UNIT- IV

Organizational change - Managing planned change. Resistance to change - Approaches to managing organizational change - Organizational Development - values - interventions, change management.

UNIT- V

Organizational culture -Dynamics, role and types of culture and corporate culture.

TEXT BOOKS :

1. *Pathak. J. P.*, 2015.**Fundamenatals of Management** (First Edition)Vikas, Noida.
2. *Prasad L. M.*, 2011.**Organisational Behavior**(Third Edition), Sultan chand and Sons, New Delhi.

REFERENCE BOOKS:

1. *Shasi K. Gupta.*, 2006. Organisational Behavior (Second Edition), Kalyani Publishers, New Delhi.
2. *Archana Tyagi*, 1997, Organisational Behavior(First Edition), Excel Books, Ghaziabad

15UF16EC	ELECTIVE – II: INDUSTRIAL LAW	SEMESTER- VI
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Hours per week: 5
Total Credits: 4

OBJECTIVES

1. To demonstrate an understanding of the theories and concepts in the field of labour and employment relations.
2. To analyse the degree to which forms of human difference shape a person's experiences on work.

CONTENTS

UNIT- I

Factories Act, 1948- Approval- Licensing- Registration.

UNIT -II

Workmen's compensation Act,1923 -Employer's Liability- Among of Compensation- Commissions- Appeals.

UNIT -III

The Payment of Bonus Act, 1965-Application- Methods of Computing Gross profit - Inspectors & Penalties.

UNIT -IV

The Employees Provident Fund and Miscellaneous Provisions Act, 1952- Applications- PF Schemes- Administration- Contribution of Employees- Pension Scheme.

UNIT -V

The Payment of Gratuity Act, 1972-Controlling authority- Forfeiture of Gratuity- Nomination- Determinants.

TEXT BOOKS:

1. *Kapoor. N. D.*, 2000.**Elements of Industrial Law**(Tenth Edition), Sultan chand and Management, New Delhi.
2. *Srinivasan M.R.* 2000. **Industrial Law** (First Edition) , Margham Publication, Chennai

REFERENCE BOOKS:

1. *Gulsan. S. S.*, 1997.**Mercantile law**(Third Edition),New age international , New Delhi.
2. *Garg.K.C*,2010. **Industrial Law**(Third Edition), Kalyani Publishers, New Delhi

15UFI6ED	ELECTIVE - III:CORPORATE GOVERNANCE AND BUSINESS ETHICS	SEMESTER- VI
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Hours per week: 5
Total Credits: 4

OBJECTIVES

1. To identify issues usually addressed by corporate governance structures
2. To understand the universal ethical principles, anchored in a business perspective

CONTENTS

UNIT -I

Introduction to Business ethics - Meaning of Ethics - Definition of Ethics - Ethical aspects in Marketing - Ethical decision making

UNIT -II

Business Ethics – Nature and Scope- Need- Importance – Characteristics –Objectives of Business Ethics - Factors influencing Business Ethics.

UNIT -III

Corporate Governance - OECD emphasis - Issues in Corporate Governance - Importance of Corporate Governance - Benefits of good governance to companies and to the society.

UNIT-IV

Role of Board of Directors – Auditors - SEBI and Government.- Growth of Corporate Governance in India. - Corporate Governance Ethics

UNIT-V

Introduction - Importance and need for Business Ethics in Indian Context - Roots of unethical behaviour and Issues - Corporate Social Responsibility of Business (CSR).

TEXT BOOKS:

1. *Gopal samy. N., 2006.***Guide to Corporate Governance**, (First Edition)New Delhi.
2. *ICFAI., 2004.* **Business Ethics and corporate Governance** (First Edition), ICFAI university press, Hyderabad.

REFERENCE BOOKS:

1. *Scott. C. Newquist., 2007.***Corporate Governance a financial perspective** (First Edition) janico, Mumbai.
2. *Jill salom., 2004.***Corporate Governance and Accountability**(First Edition) Wiley India, New Delhi.

15UFI6EE	ELECTIVE - III:BUSINESS FINANCE	SEMESTER- VI
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Hours per week: 5**Total Credits: 4****OBJECTIVES**

1. To obtain a broad functional knowledge of basic theory and practice of finance.
2. To understand various measures to evaluate portfolio performance.

CONTENTS**UNIT- I**

Business Finance - Introduction - Meaning - Concepts - Scope - Function of Finance
Traditional and Modern Concepts - Contents of Modern Finance Functions.

UNIT -II

Financial Plan- Concepts of Financial Plan - Objectives of Financial Plan - Types of Financial Plan - Steps involved in Financial Planning - Significance of Financial Plan - Fundamentals of Financial Plan.

UNIT -III

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

UNIT -IV

Capital Structure - Cardinal Principles of Capital structure - Trading on Equity - Cost of Capital - Concept - Importance - Calculation of Individual and Composite Cost of Capital.

UNIT -V

Sources and Forms of Finance - Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits - Features - Advantages and Disadvantages- Lease Financing- Features - Forms - Merits and Demerits.

TEXT BOOKS:

1. *Shashi K. Gupta*, 2011. **Business Finance**(First Edition), Kalyani Publishers , New delhi.
2. *Khan. M. Y*, 2007. **Basic financial Management** (Second Edition), TMH, New Delhi.

REFERENCE BOOKS:

1. *Venktasivakumar. V*, 2008. **Cost Accounting and Finacial management**(First Edition), Pearson, New Delhi.
2. *Pandy. I. M*, 2008. **Essential of financial management** (Second Edition), Vikas Publishing Huse, New Delhi

15UFI6EV	ELECTIVE - III:PROJECT WORK	SEMESTER - VI
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Total Credits: 4**GUIDE LINES**

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks
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	25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms

Given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and Internal examiner)
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	<u>75 Marks</u>

15UED34R	NMEC-I :INTRODUCTION TO FINANCE	SEMESTER -III
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Hours per week: 2
Total Credits: 2

UNIT- I

Finance- Definition- Importance, Basic Accounting Framework- Journal-Ledger- Financial analysis and Financial Statements

UNIT- II

Partnership Accounts- Depreciation-Single Entry system-Double Entry system.

UNIT- III

Cost Accounting and Management Accounting concepts: Relationship between Cost, Management and Financial Accounting

UNIT- IV

Procedure for starting a new Company- Memorandum of Association- Articles of Association- Prospectus- Winding up.

UNIT -V

Excel for finance, Exposure to E-Accounting-Features of E-Accounting.

TEXT BOOKS:

1. *S.P.Jain & K.L. Narang*, 1992. **Practical Problems in Advanced Accounts** [Fifteenth Edition] Kalyani Publications, New Delhi.
2. *Reddy T.S*, 2004. **Corporate Accounting** [Fourth Edition] Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Shukla M.C.*, 2012. **Advanced Accounts I & II** [First Edition] Sultan Chand and Sons, New Delhi.
2. *Gupta R.L.*, 1999. **Advanced Accounting** [Nineth Edition] Sultan Chand and Sons, New Delhi

15UED44R	NMEC-I :INTRODUCTION TO BANKING	SEMESTER -IV
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Hours per week: 2

Total Credits: 2

OBJECTIVES

1. To make the students to aware of Retail banking and E- banking trends.
2. To improve functional knowledge in the areas of banking

CONTENTS**UNIT- I**

Basic banking concepts and Banking principles- Development of Banking in India – Law of Banking in India

UNIT- II

Structure and Function of banking- The Era of New Technology in Banking Services.

UNIT- III

Retail banking- E- Banking - RTGS- NEFT- EFI- Cheque truncation System - Mobile banking.

UNIT- IV

Credit Cards- Debit cards- Smart Card- ATM- Consumer loans - Communication skill - Inter personal skills.

UNIT- V

Practical- Banking procedure and documents - e-Banking- On line Self assessment - Questionnaire on inter personal skills.

TEXT BOOKS:

1. *Sundharam . K. P. M*,2012. **Banking theory law & practices** (First Edition), S.chand, New Delhi.
2. *Sundharam & Varshley* 2001. **Banking theory Law & Practices** (Fourteenth Edition) S.Chand, New Delhi.

REFERENCE BOOKS:

1. *Gordon. E &Natarajan, 2014. Banking theory law &Practices* (Twenty fourth Edition), Himalaya publication, New Delhi.
2. *Shekar. K. C, 2014. Banking theory & Practice* (Twenty first Edition) , Vikas Publication, Noida.

15UFI63A	CORE XVI - INDIRECT TAX	SEMESTER - VI
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Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT - I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT - II

Goods and Service Tax: Introduction to GST - Meaning - Objectives - Constitutional Amendment of GST- Salient features of GST- Kinds of GST : Central GST- State GST- Inter-state GST - Benefit of GST - Limitations of GST in India.

UNIT - III

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model - Advantages of IGST Model - Exemption under GST - Model of GST with Examples

UNIT - IV

GST on Export and Import - Calculation of Net cost of imported goods - Calculation of Sale Value after import - Net tax payable calculation of imported goods - Export value calculation- Refund calculation - Impact of GST in various Sectors.

UNIT - V

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

TEXT BOOKS

1. *Balachandran.V*, 2006. "**Indirect Taxation**", Sultan Chand &Co., New Delhi.(Unit I,III,IV)
2. *Gupta R.L and Gupta V.K*, 2010. "**Indirect Tax**" Sultan Chand &Co., New Delhi (Unit I-V)
3. *CA Keshav, R, Garg*, 2017. "**GST Ready Reckoner**" 3rd Edition, Bharat Law House Pvt Ltd
4. *Nitya Tax Associates*, 2016. "**Basics of GST**", 1st Edition, Taxman's e-book House Pvt Ltd

REFERENCE BOOKS:

1. *Datey V.S.*, 2016. "**Indirect Taxes**", (2nd edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishwanathan nagarajan*, 2011. "**Indirect Taxation**" (26th edition), Asia Law House Publishers.
3. *Vishal Saraogi and Roshan Lodha*, 2017. "**Goods & Service Tax Law the Ultimate Guide**", Lawpoint Publication Pvt Ltd.

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