

BACHELOR OF COMMERCE 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 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 goals which students shall accomplish by the time of their graduation:

1. Comprehensive knowledge in Commerce in a pragmatic manner.
2. Key-in and fetch an assortment of job opportunities in the Public and Private Sectors.
3. Accounting, Finance, Tax and Management skills through captivating professional and cerebral associations.

SCHEME OF EXAMINATIONS

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	C E	Total	
First Semester							
Part- I							
16UTL11T/ 15UHL11H/ 15UML11M/ 15UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French-I	6	3	25	75	100	4
Part- II							
16UEG12E	English-I	6	3	25	75	100	4
Part- III							
16UCO13A	Core- I: Principles of Accountancy	6	3	25	75	100	4
16UCO13B	Core- II:Business Organization & Office Management	5	3	25	75	100	4
16UCO1AA	Allied -I: Business Economics	5	3	25	75	100	4
Part- IV							
15UFC1FA	Environmental Studies	2	3	-	50	50	2
		30				550	22
Second Semester							
Part- I							
16UTL21T/ 15UHL21H/ 15UML21M/ 15UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	6	3	25	75	100	4
Part- II							
16UEG22E	English-II	6	3	25	75	100	4
Part- III							
16UCO23A	Core-III: Financial Accounting	6	3	25	75	100	4
16UCO23B	Core-IV: Principles of Management	5	3	25	75	100	4
16UCO2AA	Allied- II: Indian Economy	5	3	25	75	100	4

C. D. A. 
 BoS Chairman/HoD
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 Dr. N. G. P. Arts and Science College
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 Tamilnadu, India

B.Com (Students admitted from 2016-2017 onwards)

Part- IV							
15UFC2FA	Value Education- Human Rights	2	3	-	50	50	2
		30				550	22
Third Semester							
Part- III							
16UCO33A	Core-V: Higher Financial Accounting	6	3	25	75	100	4
16UCO33B	Core-VI: Commercial Law	6	3	20	55	75	3
16UCO33C	Core-VII: Principles of Marketing	5	3	20	55	75	3
16UCO33D	Core-VIII: Computer Application in Business	3	3	25	75	100	4
16UMA3AA	Allied-III: Mathematics for Business	6	3	25	75	100	4
Part- IV							
	NMEC I :	2	3	-	50	50	2
15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD 15UFC3FE	Tamil / Advanced Tamil (or) Yoga for Human Excellence / Women's Rights Constitution of India	2	3	-	50	50	2
		30				550	22
Fourth Semester							
Part- III							
15UCO43A	Core-IX: Corporate Accounting	5	3	25	75	100	4
16UCO43B	Core-X: Company Law and Secretarial Practice	5	3	25	75	100	4
16UCO43C	Core-XI: Executive Business communication	4	3	25	75	100	4
16UMA4AA	Allied-IV : Statistics for Business	6	3	25	75	100	4
Part- IV							
15UCO4SA	Skill based Subject - 1 : Business Application Software	3	3	20	55	75	3

B.Com (Students admitted from 2016-2017 onwards)

16UCO4SP	Skill based Lab-I : Business Application Software	3	3	30	45	75	3
	NMEC II :	2	3	-	50	50	2
15UFC4FA/ 15UFC4FB/ 15UFC4FC	Tamil / Advanced Tamil (or) General Awareness	2	3	-	50	50	2
		30				650	26
Fifth Semester							
Part- III							
16UCO53A	Core-XII: Higher Corporate Accounting	6	3	25	75	100	4
16UCO53B	Core -XIII: Banking Theory, Law and Practice	5	3	25	75	100	4
16UCO53C	Core- XIV: Cost Accounting	5	3	25	75	100	4
16UCO53D	Core -XV: Income Tax Law and Practice	6	3	25	75	100	4
	Elective -I :	5	3	25	75	100	4
Part -IV							
16UCO5SA	Skill based Subject-II: Customer Relationship Management	3	3	20	55	75	3
16UCO53T	Industrial Training	Grade A to C					
		30				575	23
Sixth Semester							
Part -III							
16UCO63A	Core- XVI: Management Accounting	6	3	25	75	100	4
16UCO63B	Core -XVII: Principles of Auditing	5	3	25	75	100	4
16UCO63C	Core- XVIII: Indirect Tax	6	3	25	75	100	4
	Elective -II :	5	3	25	75	100	4
	Elective-III : *	5	3	25/ 40	75/ 60	100	4

B.Com (Students admitted from 2016-2017 onwards)

Part -IV							
16UCO6SP	Skill based Lab -II : Business Application Software- Tally 9.2	3	3	30	45	75	3
Part -V							
16UEX65A	Extension Activity				50	50	2
		30				625	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 subjects as Elective-I in fifth semester)

S.No	Subject Code	Name of the Subject
1.	15UCO5EA	Business Finance
2.	15UCO5EB	Brand Management
3.	15UCO5EC	Fundamentals of Insurance

ELECTIVE - II

(Student shall select any one of the following subjects as Elective-II in sixth semester)

S.No	Subject Code	Name of the Subject
1.	15UCO6EA	Entrepreneurial Development
2.	15UCO6EB	Supply Chain Management
3.	15UCO6EC	Principles of Web Designing

ELECTIVE - III

(Student shall select any one of the following subjects as Elective-III in sixth semester)

S.No	Subject Code	Name of the Subject
1.	15UCO6ED	Financial Markets
2.	15UCO6EE	Insurance Legislative framework
3.	16UCO6EV	Project Work & Viva Voce

NON MAJOR ELECTIVE COURSES

- The department offers the following two papers as Non-major elective courses for other than the Commerce students.
- Student shall select any one of the following subject as Non-major elective courses during their third and fourth semester.

S.No	Semester	Subject Code	Name of the Subject
1	III	16UNM34N	NMEC I : Fundamentals of Accounting
2	IV	16UNM44N	NMEC II : Business Economics

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Language	4	2x 100 =	200	08	16
Part II: English	4	2 x 100 =	200	08	
Part III:					
Core	4	16 x 100 =	1600	64	98
Core	3	2 x 75 =	150	06	
Elective	4	3 x 100 =	300	12	
Allied	4	4 x 100 =	400	16	
Part IV:					
Value Education	2	2 x 50 =	100	04	24
Basic Tamil/Women’s Rights Advance	2	2 x 50 =	100	04	
Skill Based	3	4 x 75 =	300	12	
NMEC	2	2 x 50 =	100	04	
Part V:					
Extension Activity	2	-	50	02	02
Total			3500	140	140

FOR COURSE COMPLETION

Students shall complete the following subjects:

- Language papers (Tamil/Malayalam/French/Hindi), English in I and II semester.
- Environmental Studies in I semester.
- Value Education in II and III semester respectively.
- General Awareness in IV semester.
- Students must undergo Industrial training for 15 – 30 days during IV Semester Summer Vacation. Evaluation of the Report done by the Internal and external Examiner in the V Semester. Based on their performance Grade will be awarded as A to C.

A- 75marks and above

B- 60-74 marks

C- 40-59 marks

Below 40 marks – Reappear (RA)

- Allied papers in I, II, III and IV semesters.
- Skill based Papers in IV, V and VI semesters.
- One Non major Elective Courses in the third and fourth semester.
- Extension activity in VI semester.
- Elective papers in the fifth and sixth semesters.

Earning Extra credits is not mandatory for course completion

Extra credits

Part	Subject	Credit	Total credits
	BEC/ Self study courses	1	1
	Hindi / French/ Other foreign Language approved by certified Institutions	1	1
	Type Writing / Short Hand Course	1	1
	Diploma/certificate/CPT/ ACS Inter/ NPTEL Course	1	1
	Representation - Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
Total			5

Rules:

The students can earn extra credits only if they complete the above during the course period (I to V sem) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for Course completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their course period before fifth semester (I sem to V sem).

Self study papers offered by the Department of Commerce:

S. No.	Semester	Course Code	Course Title
1.	Semester	16UCOSS1	PUBLIC RELATIONS
2.	I to V	16UCOSS2	SERVICES MARKETING

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their course period (**first to fifth semester**)
3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their course period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CPT/ACS Inter/ NPTEL Course to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CPT/ ACS/CMA have to enroll and complete the foundation level during the course period. Students who opt for NPTEL course should complete the course certificate through NPTEL.
5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

16UCO13A	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER - I
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To make the students to understand the basic concepts of accounting applied in the competitive corporate world.
2. To understand accounting software easily.

CONTENTS

UNIT -I

Introduction - Advantages and Limitations of Accounting - Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance.

UNIT - II

Final Accounts of a Sole Trader - Trading Account, Profit and Loss Account and Balance sheet with adjustments - Differences between Trial Balance and Balance sheet- Errors and their rectification-Types of errors.

UNIT - III

Bills of Exchange : Promissory notes and bills of exchange -Recording of transactions relating to bills -Books of Drawer and Acceptor -Honour and dishonor of bills -Renewal of bills - Retiring of bills under rebate - Account Current and Average Due Date - Meaning - Advantages - Calculation of Account Current and Average Due Date.

UNIT - IV

Bank Reconciliation Statement -Need -Reasons for difference between cash book and pass book balances - Preparation of Bank Reconciliation Statement - Non Trading Accounts - Receipts and Payments and income and expenditure account and Balance sheet- Difference between Receipts and Payments and income and expenditure account.

UNIT - V

Depreciation –Meaning –Causes –objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation– Straight line method – Diminishing Balance Method– Change in method of Depreciation – Sinking fund method.

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

TEXT BOOKS:

1. *Reddy,T.S. and Murthy,A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Nagarajan,K.L., Vinayaka,N., and Mani P.L.* 2013. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS:

1. *Jain,S.P., and Narang,K.* 2005. **Financial Accounting.** [Fifth Edition]. Kalyani Publishers, Ludhiana.
2. *Grewal T.S.* 2007. **Introduction to Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd , New Delhi.

16UCO13B	CORE- II:BUSINESS ORGANIZATION AND OFFICE MANAGEMENT	SEMESTER - I
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Total Credits: 4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To enable the students to learn principles and concepts of Business
2. To Understand the Nature and types of business organizations and Process of decision-making.

CONTENTS

UNIT - I

Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

UNIT - II

Location of Business – Factors influencing location , localization of industries –Sources of Finance –Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT - III

Stock Exchange - Functions – Listing of Securities - Procedure of Trading – Operators at Stock Exchanges- - Functions of SEBI – DEMAT of shares- -Chamber of Commerce.

UNIT - IV

Office Administration and Management – Its functions and significance – Office layout- Need for office layout – Factors in Layout- Types of Layout - office accommodation – location of office – Factors in choosing Location- Office Building – Factors in choosing building.

UNIT - V

Mechanization and Office Automation-Office machines and equipments
- Data - Sources of Data - Methods of Collection -Data Processing
Systems -Electronic data processing- Office Furniture - Types.

TEXT BOOKS:

1. *Sharma & Shashi K.Gupta*, 2011. **Business Organization and Management** [Third Revised Edition, Reprint 2011] Kalyani Publishers, New Delhi. (UNIT I to V)
2. *Bhushan Y.K.*, 2008. **Business Organization and Management**, [First Revised Edition] Sultan Chand and Sons, New Delhi. (UNIT I to V)

REFERENCE BOOKS:

1. *Shukla M.C*, 2007. **Business Organization and Management**, [18th Edition], S., Chand and Company Ltd, New Delhi.
2. *Gupta C.B*, 2013.**Business Organization** [8th Edition], Jain Book Agency, New Delhi.

16UCO1AA	ALLIED -I: BUSINESS ECONOMICS	SEMESTER - I
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Total Credits: 4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business.

CONTENTS

UNIT- I

Business Economics: Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

UNIT -II

Demand and Supply: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply - Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

UNIT -III

Cost Concepts: Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

UNIT -IV

Market: Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

UNIT -V

National Income: National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

TEXT BOOKS:

1. *Shankaran. S*, 2013 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)
2. *Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I,II,IV.V)

REFERENCE BOOKS:

1. *Ahuja. H.L*, **Business economics** (Reprint 2009) S.Chand publications. New Delhi.
2. *Shankaran. S*, 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

16UCO23A	CORE -III: FINANCIAL ACCOUNTING	SEMESTER - II
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To provide basic knowledge in financial accounting concepts.
2. To enhance practical applications of accounting.

CONTENTS

UNIT- I

Accounting for consignments- Consigner's book – Consignee's book – Accounting for joint ventures - Joint ventures account – Co venture's account – Joint bank account.

UNIT- II

Investment accounts – Ex interest - Cum interest Types of securities – Fixed interest securities – Variable income securities – Royalty (excluding Sublease) - Methods of recoupment- Fixed recoupment of short workings –Flexible recoupment .

UNIT- III

Single Entry system-meaning and features- Difference between single and double entry system -Statement of affairs method and Conversion method.

UNIT- IV

Departmental accounts – Apportionment of common expenses – Ascertaining cost of departmental purchases Inter departmental transfers at cost or selling price –Branch –Dependent branches – Independent branches -excluding foreign branches.

UNIT -V

Hire purchase- Calculation of interest - installment systems- Default and Repossession including Hire Purchasing Trading account- Goods on sale or Return.

Note: The question paper shall cover 20% Theory and 80% Problem.

TEXT BOOKS:

1. *Reddy T.S and Murthy. A*, 2011. **Financial Accounting** (6th revised edition 2011 Reprint 2014). Margham Publications Chennai. (Unit I-V)
2. *Manikandan .S and Rakesh Shankar .R*, 2014. **Financial Accounting** (3rd edition 2014). SciTech Publications' (India) Pvt Ltd Chennai. (Unit-I, III, IV, V).

REFERENCE BOOKS:

1. *Dr. Radha.v*, 2010. **Financial Accounting** (1st edition 2010, Reprint 2012), KB Printers Chennai.
2. *John Gabriel. S and Marcus .A*, 2010. **Financial Accounting** (Edition 2010), Tata McGraw Hill Education Pvt Ltd

16UCO23B	CORE- IV: PRINCIPLES OF MANAGEMENT	SEMESTER - II
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To make the students to understand the elements of effective management.
2. To familiarize the students with the basics principles of management.

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. Co-ordination-need and techniques.

TEXT BOOKS:

1. *Ramaswamy.T*, 2012. **Principles of Management** [Eight Edition]
Himalaya Publishing Home Pvt Ltd, Mumbai (Unit I – Unit V)
2. *Dinkar Pagare*, 2011. **Business Management** [Fifth Edition]
Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

REFERENCE BOOKS:

1. *Govindarajan. M*, 2008. **Principles of Management** [First Edition]
PHI, New Delhi.
2. *Prasad L.M*, 2015. **Principles and Practice of Management** [Eight Edition], Sultan Chand & Sons, New Delhi.

16UCO2AA	ALLIED II - INDIAN ECONOMY	SEMESTER - II
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

The subject aims to build the concepts regarding:

- ❖ To Know the preamble about economic development
- ❖ To Understand the impact of industrial and agricultural sector in Indian Economy

CONTENTS

UNIT- I

Economy: Meaning of Developed and Developing Economy - Characteristics of Indian Economy. Determinants of Development and Growth: Economic and Non Economic factors - Difference between Economic Development and Economic Growth- Obstacles in Economic Development.

UNIT -II

Population: Features of Indian population- Size and Growth of Population-Causes for growing population -Problems in Over Population. Measures for Population Control: Migration- Redistribution- Economic Development – Population Policy and Family Planning.

UNIT- III

Agriculture: Place of Agriculture in Indian economy- Agricultural Productivity: Causes of Low Productivity and Measures- Green Revolution: Achievements and Failures-Sources of Agricultural Finance- Agricultural Marketing: Defects and Measures.

UNIT -IV

Industry: Role of Industries in Economic Development – New Industrial Policy 1991- criticisms in New Industrial Policy 1991 – Role of Small Scale and Cottage Industries in Indian economy–Problems of Small Scale Industries.

UNIT -V

Labour: Meaning–Agricultural Labour- Causes for Poor Conditions- Measures to Improve the Conditions. Industrial Labour- Features of Industrial Labour- Industrial Disputes –Meaning- Causes for Industrial Disputes - Methods of Settling Industrial Disputes.

TEXT BOOKS:

1. Sankaran.S.2015.Indian Economy, [Thirteenth Edition], Margham Publications, Chennai. (UNIT I to V)
2. *Sundaram K.P.N. and Ruddar datt*, 2014, Indian Economy, [70th Edition], S Chand, New Delhi, (UNIT I to V)

REFERENCE BOOKS:

1. *Rangarajan, C.* 1998.Indian Economy Money & Finance, [8th Edition], UBS Publishers' New Delhi.
2. *Ramesh Singh*, 2015.Indian Economy, [6th Edition], Mc Graw Hill Education, New Delhi.

16UCO33A	CORE -V: HIGHER FINANCIAL ACCOUNTING	SEMESTER - III
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Total Credits: 4
Hours Per Week:6

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To lay a theoretical foundation for the preparation and presentation of financial statements;
2. To explain the partnership organization, operation, and liquidation.
3. To gain the ability to solve simple problems and cases relating to company accounts including special type of corporate entities, partnership accounts.

CONTENTS

UNIT-I

Partnership Accounts –division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Profit and Loss appropriation Account - Final accounts of Partnership firms

UNIT-II

Admission of a partner: Adjustment in profit sharing ratio – calculation of sacrificing ratio – Treatment of goodwill.

UNIT-III

Retirement and death of a partner: Profit sharing ratio – gaining ratio - Treatment of goodwill – revaluation of assets and liabilities – treatment of undistributed profit and losses – payment to the retiring partner

UNIT-IV

Amalgamation of partnership firms: Forms of amalgamation of firms - Treatment in the books of amalgamating firms

UNIT-V

Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities - piecemeal distribution of assets.

Note: The question paper shall cover 20% Theory and 80% Problem.

TEXT BOOKS:

1. Reddy and Murthy, 2008, "**Financial Accounting**", Margham Publications, Chennai.
2. Dr. Arulanandam M.A, Dr. Aman K.S., 2003, "**Advanced Accountancy, Part-I**", Himalayan Publishing House, Chennai.

REFERENCE BOOKS:

1. Jain S.P. & Narang K.L., 2006 "**Advanced Accounting**", Kalyani Publications, New Delhi. (UNIT I to IV).
2. Shukla, M.C, Grewal .T.S and Gupta .S.C. "**Advanced accounts**" vol-2 (Reprint 2004) S.Chand Publications, New Delhi. (UnitI-V)

16UCO33B	CORE -VI: COMMERCIAL LAW	SEMESTER - III
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Total Credits: 3
Hours Per Week: 6

OBJECTIVES:

The subject aims to build the concepts regarding:

1. The fundamentals of law to commercial activities.
2. To discuss the law related to business ventures.

CONTENTS

UNIT-I

Law – Meaning and objects – Mercantile law, meaning - sources of contracts - Essentials of a valid contract – Classification of contracts – Offer, acceptance, legality of object and consideration – Void agreement.

UNIT-II

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

UNIT-III

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

UNIT-IV

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

UNIT-V

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – rights and Duties of buyer – Rights of unpaid seller.

TEXT BOOKS:

1. *Kapoor N.D*, 2004. **Elements of Mercantile Law** [28 Edition], Sultan chand & sons, New Delhi (UNIT I to V)
2. *Pillai R.S.N and Bhagavathy*, 2007.**Business Law** [Reprint 2011], Sultan chand & sons, New Delhi. (UNIT I to V)

REFERENCE BOOKS:

1. *Kuchal M.C*, 2010. **Business Law**, [5th Edition] ,Vikas Publishing House, New Delhi.
2. *Chandha P.R*, 2008 **Business Law**, [9th Edition], Galgotia Publishing Company, New Delhi.

16UCO33C	CORE-VII: PRINCIPLES OF MARKETING	SEMESTER - III
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Total Credits: 3
Hours Per Week: 5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To give the knowledge of updated marketing scenario.
2. To enhance the knowledge of marketing behavior of consumer among the students.

CONTENTS

UNIT- I

Marketing -Definition of market and marketing-Importance of marketing -Modern Marketing concept-Global Marketing -E-marketing -Telemarketing- Green Marketing- Marketing Ethics - Career Opportunities in Marketing

UNIT- II

Marketing functions-Buying - Selling - Transportation- Storage - Financing -Risk Bearing -Standardization - Market Information.

UNIT -III

Consumer Behavior -meaning -Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation - Customer Relationship Marketing.

UNIT- IV

Marketing Mix - Product mix -Meaning of Product -Product life cycle - Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies -Personal selling and Sales Promotion -Place mix- Promotion Mix-Importance of channels of distribution -Functions of middlemen - Importance of retailing in today's context

UNIT -V

Marketing and Government –Bureau of Indian Standards –Agmark – Consumerism – Consumer Awareness-consumer protection Act – Rights of consumers.

TEXT BOOKS:

1. *Pillai.R.S.N and Baghavathy .N*, **Modern Marketing** (edition 1987, Reprint2012).Sultan Chand and sons Publishers. (Unit-I-IV)
2. *Ramasamy.R. V.S and Namakumari*, **Marketing Management**, (3rd Edition), MacMillan India. Limited, New Delhi.

REFERENCE BOOKS:

1. *Gupta .C.B and RajanNair .N*, **Marketing Management**. (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers.
2. *Philip Kotler*, 2014 **Principles of Marketing** (16th edition 2014). Pearson Education Pvt.(Unit I-V)

16UCO33D	CORE -VIII: COMPUTER APPLICATION IN BUSINESS	SEMESTER - III
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Total Credits: 4
Hours Per Week: 3

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To explore various methods where information technology can be used to support an existing business strategies.
2. To gain familiarity with the concepts and terminology used in the development, implementation and operation of business in computer applications.

CONTENTS

UNIT- I

Computer : Introduction - Meaning - Characteristics - Generations - Types of Digital Computer - Components of Computer - Input, Storage and Output Devices - Uses of Computers in Modern Business.

UNIT -II

Software: Meaning - Types of Software - Operating Systems: Meaning - Functions - Types - Programming Language - Compilers and Interpreters.

UNIT- III

Database Processing: Data Vs. Information - Database Management Systems: Meaning- Components - Uses - Limitations - Types.

UNIT- IV

Management Information System: Meaning - Characteristics - Functional Management Information Systems: Financial - Accounting - Marketing- Production - Human resource- Business Process Outsourcing.

UNIT -V

Networking – Meaning – Types - Internet: Meaning – Internet Basics - World Wide Web-Internet Access- Intranet –protocols-Types-Search Engines-Electronic Mail.

TEXT BOOKS:

1. *Parameshwaran .R,* 1996. **Computer Applications in Business** (4th revised edition 2004) Sultan chand &sons , New Delhi.(Unit I-V)
2. *Rajagopalan. S.P,* 2000. **Computer Applications in Business** (first edition) Vikas Publishing House(P) Ltd., New Delhi.(Unit I-V).

REFERENCE BOOKS:

1. *Alexis Leon and Mathews Leon,* 2009. **Fundamentals of information technology** (second edition) Vikas Publishing House(P) Ltd.,
2. *Henry c Lucas,* 1999. **Information Technology for Management** (Seventh edition) Mc Graw-hill/Irwin, New Delhi.

16UMA3AA	ALLIED-III: MATHEMATICS FOR BUSINESS	SEMESTER - III
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Total Credits: 4
Hours Per Week: 6

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 - Definition - Notations - Description of sets- Types of sets - Venn Diagrams - Set operations - Laws and properties of sets - Number of elements (Sums involved in two sets only)

UNIT-II

Sequence and series - Arithmetic progression - Geometric progression - Simple interest Problems- Compound interest Problems.

UNIT -III

Matrix: Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices - Determinants - Crammer's Rule - Inverse of a Matrix - Matrix Method - Rank of Matrix.

UNIT-IV

Effective rate of Interest -Sinking Fund - Annuity - Present Value - Discounting of Bills - True Discount - Banker's Gain.

UNIT-V

Interpolation: Binomial - Newton's and Lagrange methods. (simple problems only).

TEXT BOOK:

1. *Navnitham, P.A.* 2013. **Business Mathematics & Statistics.** Jai Publishers,Trichy

REFERENCE BOOKS:

1. *Sundaresan and Jayaseelan.* 2008. **Introduction to Business Mathematics.** Sultan Chand Co&Ltd,Newdelhi.
2. *Ranganath,G.K, Sampamgiram,C.S and Rajan,Y.* 2006. **A Text book Business Mathematics.** Himalaya Publishing House.

15UCO43A	CORE -IX: CORPORATE ACCOUNTING	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To give a clear understanding and knowledge to the students in the area of corporate accounting and other related matters.
2. To provide the knowledge based on corporate need to have a global perspective and grow accordingly.

CONTENTS

UNIT - I

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares- Rights Issue - Underwriting.

UNIT - II

Preference Shares: Redemption of Preference Shares. Debentures - Issue - Redemption: Sinking Fund Method.

UNIT - III

Final Accounts of Companies - Calculation of Managerial Remuneration- Preparation of P&L Appropriation accounts and Balance sheet.

UNIT - IV

Valuation of Goodwill and Shares - Nature - Sources - Factors affecting value of Goodwill - Need - Goodwill - valuation - Types - Average Profit Method - Collection of weighted Average - Super Profit Method - Annuity Method - Capitalization method - Shares - Valuation - Net asset method - Yield method - Fair value method.

UNIT - V

Liquidation of Companies – Modes of Winding up – By Court – Voluntary Winding up – By members – By Creditors- Statement of Affairs - Deficiency a/c

Note: The question paper shall cover 20% Theory and 80% Problem.

TEXT BOOKS:

1. *Reddy T.S and Murthy A*, 2006. **Corporate Accounting** (Reprint 2010) Margham Publications Chennai.(UNIT I to V)
2. *Joseph T*, 2009. **Corporate Accounting** vol -1,(first edition) Tata McGraw-Hill Education Pvt ltd, New Delhi. (UNIT I to V)

REFERENCE BOOKS:

1. *Jain S.P and Narang K.L*, 2004. **Higher Corporate Accounting** (First edition 2004) Kalyani Publications, Chennai.
2. *Gupta R.L and Radhasamy*, 1996. **Corporate Accounting** (10th revised edition) Sultan chand &sons, New Delhi.

16UCO43B	CORE- X: COMPANY LAW AND SECRETARIAL	SEMESTER - IV
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Total Credits: 4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To acquire expert knowledge of the practical and procedural aspects of the Companies Act.
2. To understand the various dimensions of company law.

CONTENTS

UNIT-I

Formation of Companies - promotion - Meaning - Promoters - their functions - Duties of Promoters - Incorporation - Meaning - certification of Incorporation - Memorandum of Association - Meaning - Purpose - Alteration of Memorandum - Doctrine of Ultravires - Articles of Association - Meaning - Forms - Contents - Alteration of Article - Relationship between Articles and Memorandum - Doctrine of Indoor Management - Exceptions to Doctrine of Indoor Management - Prospectus - Definitions - Contents - Deemed Prospectus - Misstatement in prospectus.

UNIT-II

Directors - Qualification and Disqualification of Directors - Appointment of Directors - Removal of Directors - Director's remuneration - Powers of Directors - Duties of Directors - Liabilities of Directors.

UNIT-III

Winding up - Meaning, Modes of Winding up - Compulsory Winding up by the court - voluntary Winding up - Types of Voluntary Winding up - members voluntary Winding up - Creditors voluntary Winding up - Winding up subject to supervision of the court - Consequences of Winding up(General).

UNIT-IV

Company Secretary - Definition - Types - Positions - Qualities - Qualifications - Appointments and Dismissals - Power - Rights - Liabilities of a Company Secretary - Role of a Company Secretary - statutory officer, Co-Coordinator, Administrative Officer.

UNIT-V

Kinds of Company meetings - Board of Directors Meeting - Statutory meeting - Annual General meeting - Extra ordinary General meeting.

TEXT BOOKS:

1. *Kapoor .N.D. Elements of company law*(Reprint 2016) Sultan chand &sons , New Delhi.(Unit I-III)
2. *Kuchhal M.C, 1975. Secretarial Practice* (Revised edition 2005) Vikas Publishing House (P) Ltd., New Delhi.(Unit IV&V)

REFERENCE BOOKS:

1. *Ghosh .P.K and Balachandran. V. 2000. Company Law & Practice* part1 (1st edition) Sultan chand &sons, New Delhi.
2. *Gogna P.P.S, 1998. A text book of company law* (revised edition 2004) Sultan chand &sons, New Delhi.

16UCO43C	CORE- XI: EXECUTIVE BUSINESS COMMUNICATION	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 4

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To explain the use of strategic communication model and critical thinking to identify objectives, analyse audience and choose the most effective structure and style for delivering written and spoken messages.
2. Build an understanding of different organization culture, business practices and social norms to communicate more effectively in domestic and cross culture business contexts.

CONTENTS

UNIT - I

Business Communication: Meaning - Importance of Effective Business Communication-Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters.

UNIT - III

Banking Correspondence - Types - Structure of Banking Correspondence - Elements of a good Banking Correspondence - Insurance - Meaning and Types - Insurance Correspondence -Difference between Life and General insurance - Meaning of Fire Insurance - kinds - Correspondence relating to Marine Insurance - Agency Correspondence- Introduction-kinds - Stages of Agency Correspondence - Terms of Agency Correspondence.

UNIT - IV

Company Secretarial Correspondence - Introduction - Duties of secretary - classification of Secretarial Correspondence - Specimen letters - Agenda and Minutes of Report Writing- Introduction - Types of Reports - preparation of Report writing .

UNIT - V

Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech.

TEXT BOOKS:

1. *Premavathi.N* 2010. **Business communication & correspondence** (3rd edition) Sultan chand & sons , New Delhi.(Unit I-IV)
2. *Rajendra pal Korahill*, 2006. **Essentials of Business communication** Sultan chand & sons , New Delhi.(Unit I-V)

REFERENCE BOOKS:

1. *Ramesh, M.S and Pattanshetti C.C*, 2003. **Business communication** Sultan chand & sons , New Delhi
2. *Rodriquez M.V*, 2003. **"Effective Business Communication Concept"**. Vikas Publishing Company.

16UMA4AA	ALLIED IV: STATISTICS FOR BUSINESS	SEMESTER - IV
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Total Credits: 4
HoursPerWeek:6

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 Data- Classification and Tabulation - Diagrammatic and Graphical presentation.

UNIT-II

Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - Measures of Dispersion - Range - Quartile Deviation - Standard Deviation and Co-efficient of Variation (Simple Problems).

UNIT-III

Correlation -Meaning and Definition -Types of Correlation-Scatter diagram, Karl Pearson's co-efficient of Correlation - Spearman's Rank Correlation - Co-efficient of Concurrent deviation.

UNIT-IV

Regression Analysis - Meaning and definition - Method of forming regression equations -Uses of regression equations - Simple Problems.

UNIT-V

Time Series – Meaning, Uses, Components and Models – Secular Trend - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average.

TEXT BOOKS:

1. *Navnitham, P.A* , 2013. **Business Mathematics & Statistics**. 2013. Jai Publishers.Trichy.

REFERENCE BOOKS :

1. *Gupta,S.P*. **Statistical Methods**. 2004. Sultan Chand and Sons.
2. *Vittal,P.R* . 2001. **Business Mathematics and Statistics**. Margham Publishers, Chennai.

15UCO4SA	SKILL BASED SUBJECT -1 : BUSINESS APPLICATION SOFTWARE	SEMESTER - IV
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Total Credits:3
Hours Per Week:3

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To provide the practical applications of Computer knowledge in business.
2. To explain the basic knowledge of computer in office management. (MS-Office)

CONTENTS

UNIT - I

Microsoft Word: Basics - Creating Documents - Mouse, Keyboard Operations, Keys Formatting Features - Menus, Commands, Toolbars and their Icons.

UNIT - II

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

UNIT - III

Mail Merge - Creating the Main Document - Creating data source, Adding fields, removing fields - Merging Documents - Macros - Inserting Headers and Footer - Recording macros.

UNIT -IV

Microsoft Excel: Introduction - Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas - Alignments - Menus, Commands, Toolbars and their Icons, Spreadsheet Overview - Creating Worksheet - Managing and Analyzing Complex Worksheet - Creating Charts - Creating Form Templates - Sharing Data Between Applications

UNIT - V

Microsoft PowerPoint: Basics - Using Text - Adding Visual Elements - Charts and Tables - Drawing - Clipart - Sounds - Animation - Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point, Working with PowerPoint: Slide Sorter - Date and Time - Symbol - Slide Layout - Font - Slide Color Schema - Macros - Custom Animation.

TEXT BOOKS:

1. *Sanjay Saxena*, 2007. **Ms Office**, [2nd Revised Edition], Vikas Publishing House, New Delhi. (UNIT I to V)
2. *Koontz and O' Donnell*, 1984. **Essential of Management**, [5th Edition], McGraw-Hill Book, New Delhi (UNIT I to V)

REFERENCE BOOKS:

1. *Leon A and Leon M*, 2002. **Introduction to Computers with MS-Office 2000**, Tata McGraw - Hill.

16UCO4SP	SKILL BASED LAB-I: BUSINESS APPLICATION SOFTWARE	SEMESTER - IV
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Total Credits:3
Hours Per Week:3

MS WORD, EXCEL AND POWERPOINT

OBJECTIVES:

The subject aims to build the concept regarding:

1. On successful completion of this course, the student should be able to work efficiently in Ms-Word ,Ms-Excel and Ms- PowerPoint.

MS Word

1. Creating the front page of a News Paper.
2. Typing a document and performing the following:
 - 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 a document.
3. Preparing a class time table using a table menu.
4. Preparing a mail merge for an interview call letter.
5. Creating a resume wizard.

MS Excel

1. Developing the Students Mark List in a worksheet with the total marks, average and result.
2. Designing a chart projecting the cash estimate of a concern in the forthcoming years.
3. Creating a Pivot table showing the performance of the salesmen.

MS PowerPoint

1. Designing slides for a product of your choice with the picture of the product, its features and promotional offers (Minimum three slides).
2. Preparing an organization chart for a company.
3. Creating the activities of your department during the academic year.

16UCO53A	CORE -XII: HIGHER CORPORATE ACCOUNTING	SEMESTER - V
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

The subject aims to build the concepts regarding:

1. Successful completion of this subject students should be able to prepare general purpose financial statements for economic entities
2. To argue for and communicate verbally and in writing an opinion as to the appropriate accounting treatment applicable in the circumstances.

CONTENTS

UNIT-I

Accounting for Mergers and Amalgamation – Introduction, meaning, purchase consideration methods of accounting for Amalgamation – pooling Interest Method and purchase method - Absorption and External Reconstruction

UNIT-II

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV

Insurance Company Accounts: General Insurance and Life Insurance - Under IRDA, Duties, powers – functions – preparation of final accounts of Insurance.

UNIT-V

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals.

Note: The question paper shall cover 20% Theory and 80% Problem.

TEXT BOOKS:

1. *Reddy T.S and Murthy.A*, 2006. **Corporate Accounting** (Reprint 2014) Margham Publications Chennai (Unit I-V)
2. *Joseph. T*, 2009.**Corporate Accounting** vol -1,(first edition) Tata McGraw-Hill Education Pvt ltd, New Delhi.(UNIT I,III,IV)

REFERENCE BOOKS:

1. *Jain S.P and Narang K.L*, 2004. **Higher Corporate Accounting** (First edition 2004) Kalyani Publications, Chennai.
2. *Gupta R.L and Radhasamy*, 1996. **Corporate Accounting** (10th revised edition) Sultan chand &sons, New Delhi.

16UCO53B	CORE- XIII: BANKING THEORY, LAW AND PRACTICE	SEMESTER - V
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To acquire specialized knowledge of law and practice relating to Banking.
2. To explore how modeling imperfect information can lead to interesting policy Recommendations.

CONTENTS

UNIT -I

Banking Regulation Act 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

UNIT -II

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, Mobile Banking, E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System-CIBIL.

UNIT - III

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker as holder for value- banker as an agent – statutory protection - Basis of negligence - Duties of collecting banker.

UNIT - IV

Cheque – essentials of valid cheque – crossing – marking and endorsement – payment of cheques, statutory protection and duties to paying banker and collective banker - refusal of payment of cheques - Duties of holder in due course.

UNIT - V

Loans and advances by commercial bank- lending policies of commercial banks - Forms of securities – lien, pledge, hypothecation and advance against the documents of title to goods – mortgage.

TEXT BOOKS:

1. *Gordon .E and Natarajan. L. Banking theory Law and Practice*(24th revised edition 2014) Himalaya publishing house, New Delhi.
(Unit-I-IV)
2. *Natarajan.S and Parameshwaran. Indian Banking*(2012 edition)
S.Chand and Co,(UnitV)

REFERENCE BOOKS:

1. *Sundharam & Varshaney. Banking theory Law and Practice*(Reprint 2012) S.Chand and Co
2. *Maheswari.S.N. Banking Law and Practice* (13th Revised and Enlarged Edition, 2011), Kalyani Publications

16UCO53C	CORE- XIV: COST ACCOUNTING	SEMESTER - V
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to understand the Costing Terms in business.
2. To provide adequate knowledge on Cost Accounting Practice.

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 .

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 – LIFO – FIFO.

UNIT- III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover – Methods of Remuneration and incentive systems.

Overhead: Classification of overhead – Allocation of overhead 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

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

Note: The question paper shall cover 40% Theory and 60% Problem

TEXT BOOKS:

1. *Reddy,T.S., and Hari Prasad Reddy,Y.* 2014. **Cost Accounting, Margham Publications** Chennai.
2. *Jain,S.P and Narang, K.L.,* 2012. **Cost Accounting**, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. *Iyyangar, S.P.* 2005. **Cost Accounting Principles and Practice**, Sultan Chand Company Ltd., New Delhi.
2. *Pillai,R.S.N., and Bagavathi.* 2004. **Cost Accounting**, Sultan Chand and Company Ltd., New Delhi.

16UCO53D	CORE -XV: INCOME TAX LAW AND PRACTICE	SEMESTER - V
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Total Credits:4
Hours Per Week:6

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

OBJECTIVES :

The subject aims to build the concepts regarding:

1. To enable the students to know the basic of income tax act and its implications.
2. To know about various basic concepts used in Income tax Act.

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 - Definition- characteristics - computation of salary - Allowances - perquisites - profit in lieu of salary - Deduction under section 16 and 80C- Income from House Property - Definition - Exempted Income from House property - Annual value - let out - self occupied - Deduction out of annual net value.

UNIT- III

Profit and Gains of Business or Profession - Definition - allowable expenses - Disallowed expenses - Deemed profits - valuation of stock - miscellaneous provisions under section 44 - Depreciation - Block of assets - Rates of depreciation - Computation of depreciation - Income from Other Sources - General Income under section 56 (1) - Specific Income 56 (2) - Divided under section 2(22) - Deductions under section 57 - Expenses disallowed under section 58.

UNIT- IV

Capital Gains – Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain – Treatment of capital loss – Deduction under sec 48(2) - Deductions from Gross Total Income – Deduction under sec 80(individuals)

UNIT-V

Set off and Carry forward of losses – Speculation loss - capital losses - Carry forward of losses – Computation of Tax liability – Rebate U/S 86, 87A,88E - Relief U/S 89(1) - Assessment of Individuals.

TEXT BOOKS :

1. *Gaur and Narang*, 2014-2015. **“Income Tax Law and Practice”** Income Tax Law and Practice Delhi (Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu Kumar*, 2014-2015. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai. Unit I-V)

REFERENCE BOOKS :

1. *Mehrotra H.C*, 2014-2015. **“Income-tax Law and Accounts”** Sahithya Bhavan publishers.
2. *Hariharan .N*, 2014-2015. **Income Tax Law and Practice**, Tata McGraw Hill Education Private Limited, New Delhi

16UCO5SA	SKILL BASED SUBJECT- II: CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER - V
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Total Credits:3
Hours Per Week:3

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To highlight the importance of customer expectations and customer satisfaction.
2. To high light the methods to retain customers in business and to develop a long term relationship with customer through appropriate strategies.

CONTENTS

UNIT-I

CRM : Concept - characteristics and peculiarities of CRM – steps in CRM - relevance of CRM – customer expectations (branding identity, loyalty, innovation).

UNIT-II

Customer profile – customer values – customer life cycle – economics of customer care – characteristics of outstanding customer service – managing customer satisfaction.

UNIT -III

Customer centric business - Customer centric marketing – bonding of customer relationship.

UNIT -IV

Customer defection – contact centres for CRM – CRM strategy.

UNIT -V

Client retention programmes – reorganization – customer loyalty – customer rewards programmes – CRM in action – E-solution.

TEXTS BOOKS:

1. *Shainesh & Jagdish Seth*. 2006. **CRM A Strategic Perspective**. (5th Revised Edition). Macmillan Publication, New Delhi.
2. *Graham Roberts & Phillips*. 2003. **CRM**. (7th Revised Edition), Viva books Pvt. Ltd, Chennai.

REFERENCE BOOKS:

1. *John Gosney & ThombsBochm*. 2000. **CRM Essentials**. (9th Revised Edition) Prentice Hall, Chennai.
2. *Bryan Bergeron John Wiley & sons*. 2002. **Essentials of CRM**. Tata McGraw Hill Education Private Limited, New Delhi.

GUIDELINES FOR INDUSTRIAL VISIT REPORT

1. Front Page
 - Title, Name of the Student, Class,
Registration No., Roll No., November -----
- (Respective Year)
2. Declaration
 - With Candidate's Signature
3. a. Certificate
 - With Guide's signature (1/2 page Top)
- b. Official use (1/2 Page-Bottom)

Viva-Voce:

Date:

4. Attendance Certificate - 15 -30 days - from the organization

- i) Xerox copy (enclosed with report)
- ii) Original (Guide)

2 to 3 pages)

Joint-Stock Company, etc.,)

Trade, Manufacturing, Service Sector -

Organization Structure- 3 pages

(Minimum)

(ii) Process of work (Activities) - 20 pages

(Minimum)

(iii) Findings and Suggestions - 5 pages

(Minimum)

II. INSTRUCTIONS TO CANDIDATES:

- a) No theory contents from text books
- b) Only observations and work done during the period (15-30 days)
- c) Soft-binding with wrapper
- d) No. of pages- given in item No.6
- e) Based on their performance Grade will be awarded as A to C.

A-75marks and above

B-60-74 marks

C-40-59 marks

Below 40 marks - (RA)

16UCO63A	CORE XVI- MANAGEMENT ACCOUNTING	SEMESTER - VI
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To enable the students to understand the conceptual framework of Management Accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

CONTENTS

UNIT- I

Management accounting - Meaning-Definition - Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT- II

Ratio Analysis - Meaning-Advantages - Limitations-Classification of ratios-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. Fund flow statement - Importance-Limitations - Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement -Meaning -Importance -Difference between fund flow and cash flow analysis -Advantages -Limitations -Computations of cash from operations -Cash flow statement.

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.

Note: The question paper shall cover 40% Theory and 60% Problems.

TEXT BOOKS:

1. *Sharma., and Gupta, S.K.* (2006). **Management Accounting**. Kalyani Publishers, New Delhi.
2. *Reddy, T.S., and Hari Prased Reddy, Y.* (2010). **Management Accounting**. Margham publications. Chennai.

REFERENCE BOOKS:

1. *Maheswari, S.N.* (2004). **Management Accounting**. Sultan Chand & Sons, New Delhi.
2. *Jain, S.P., and Narang. K.L.* (2001). **Cost and Management Accounting**. Kalyani Publishers, New Delhi.

16UCO63B	CORE- XVII: PRINCIPLES OF AUDITING	SEMESTER - VI
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Total Credits: 4

Hours / Week: 5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To discuss the philosophy and environment of auditing.
2. To Examine the CPA's legal liability to clients and third parties.
3. To analyze the concept of materiality in an audit.

CONTENTS

UNIT-I

Auditing- Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation-Distinction between Auditing and Investigation- Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmers.

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 - auditors 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 Computerized Accounts - Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.

TEXT BOOK:

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi.
2. *Pagare Dinkar*, 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Kishnadwala V.H and Kishnadwala N.H*, "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

16UCO63C	CORE- XVIII: INDIRECT TAX	SEMESTER - VI
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Total Credits: 4
Hours per Week: 6

OBJECTIVES:

The subject aims to build the concepts regarding:

1. On successful completion of this course, the student should be well versed in the prevailing act and the sources of revenues of the government.
2. To provide an in-depth study of various provisions of indirect taxation laws and their impact on business decision making.

CONTENTS

UNIT- I

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

UNIT-II

Central Excise Duty-Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept 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 of Return - Service Tax - main features-MOD VAT.

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*, 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)

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.

16UCO6SP	SKILL BASED LAB- II BUSINESS APPLICATION SOFTWARE-TALLY	SEMESTER - VI
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Total Credits:3
Hours Per Week:3

OBJECTIVES:

The subject aims to build the concept regarding:

1. On successful completion of this course, the students should be able to work efficiently in Tally 9.2.

Tally 9.2

1. Creating a Company and Alteration of its details.
2. Creating journal and Displaying Ledger
3. Creating a voucher, Altering and deleting of a voucher
4. Preparing Final Accounts
5. Creating Inventory Information with Stock Summary
6. Creating and altering Godown Inventory Information
7. Preparing Final Accounts with Inventory Information
8. Creating Bill wise Statements.
9. Conversion of Foreign Currencies
10. Ratio Analysis

15UCO5EA	ELECTIVE -I : BUSINESS FINANCE	SEMESTER - V
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To enhance the students to work in the fields of business finance and financial services.
2. To provide students the basic skills and knowledge to embark on a finance-oriented career in the growing global economy.

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: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

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: Meaning – Features –Forms – Merits and Demerits.

TEXT BOOKS:

1. *Shashi k.Gupta and Anuj k.Gupta. **Business Finance***, (Reprinted 2011), Kalyani publishers, New Delhi. (Unit I-V)
2. *Gurusamy.S. **Financial markets and institutions***, (3rd edition 2008), Tata McGraw-Hill education pvt.ltd, New Delhi. (Unit I-IV)

REFERENCE BOOKS:

1. *Sri Vatsava R.M, **Essentials of Business Finance*** (5th edition) Himalaya publishing house, New Delhi. -
2. *Pandey L.Y, 1978. **Financial Management*** (10th edition) Vikas publications, New Delhi.

15UCO5EB	ELECTIVE -I: BRAND MANAGEMENT	SEMESTER - V
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concept regarding:

1. To teach the importance of brand and its impacts among the customers.

CONTENTS

UNIT- I

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

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 – loyalty-programmes – brand equity – role of brand manager – Relationship with manufacturing marketing- finance - purchase and R & D – brand audit.

UNIT- IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

UNIT -V

Brand Strategies: Designing and implementing branding strategies – Case studies.

TEXT BOOKS:

1. *Ramesh Kumar S.* 2002. “**Managing Indian Brands**”, Vikas publishing House (P) Ltd., NewDelhi,
2. *Jean Noel, Kapferer,* 1992. “**Strategic brand Management**”, The Free Press, New York.

REFERENCES BOOKS:

1. *Kevin Lane Keller,* 2003 “**Strategic brand Management**”, Person Education, New Delhi,
2. *Jagdeep Kapoor,* 2005 “**Brandex**”, Biztantra, New Delhi,.

15UCO5EC	ELECTIVE- I: FUNDAMENTALS OF INSURANCE	SEMESTER - V
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concept regarding:

1. To impart theoretical base on fundamentals principles of insurance business

CONTENTS

UNIT- I

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

UNIT -II

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

UNIT -III

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

UNIT -IV

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

UNIT- V

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

TEXT BOOKS:

1. *Mishra M.N*, 2012. **Insurance Principles and practice** (9th edition) S. Chand and co, New Delhi.
2. *Dr.Avtar Singh* 2010.**Law of insurance** (2nd edition)

REFERENCE BOOKS:

1. *Haridas .R*, 2011.**Life insurance in India**
2. *TyagiC.L and Madhu Tyagi*.2013.**Insurance- Law and practice.**

15UCO6EA	ELECTIVE - II: ENTREPRENEURIAL DEVELOPMENT	SEMESTER - VI
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To provide exposure to the students to the entrepreneurial culture and industrial growth. So as to preparing them to set up and manage their own business units.
2. On successful completion of this course, the students should be well versed in concept relating to entrepreneur, knowledge in finance institutions, project report incentives and subsidies

CONTENTS

UNIT - I

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship –function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

UNIT - II

The start-up Capital, process, Project identification – selection of the project – project formulation evaluation – feasibility analysis, Project Report.

UNIT - III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC.

UNIT - IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI, venture capital.

UNIT - V

Incentives and subsidies – Subsidy services– subsidy for market. Seed capital assistance – Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

TEXT BOOKS:

1. *Gupta C.B. and Srinivasan, N.P. Entrepreneurial Development*, Kalyani Publishers(Unit I-V)
2. *S.S.Khanka, 2013.Entrepreneurial Development* (Fourth Revised & Millennium Edition) Sultan chand & sons Publishers. New Delhi.(Unit I-V)

REFERENCE BOOKS:

1. *Mohanty K.S .Fundamentals of Entrepreneurship*, prentice hall of India.
2. *Dr.Vasant Desai, 1997.Management of small scale industries*, Himalayan publishing house.

15UCO6EB	ELECTIVE - II: SUPPLY CHAIN MANAGEMENT	SEMESTER - VI
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Total Credits: 4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concept regarding:

1. To create awareness about the supply chain activities taken in order to deliver the goods

CONTENTS

UNIT- I

Supply Chain Management -Concept- Global Optimization - importance - key issues - Inventory Management - economic lot size model. Supply contracts - centralized vs. decentralized System.

UNIT- II

Supply chain Integrates- Push, Pull strategies - Demand driven strategies - Impact on Grocery industry - retail industry - distribution strategies.

UNIT -III

Strategic Alliances: Frame work for strategic alliances - 3PL - merits and demerits - retailer - supplier partnership - advantages and disadvantages of RSP - distributor Integration.

UNIT- IV

Procurement and Outsourcing: Outsourcing - benefits and risks - framework for make/buy decision - e-procurement - frame work of e-procurement.

UNIT- V

Dimension of customer Value - conformance of requirement - product selection - price and brand - value added services - strategic pricing - smart pricing - customer value measures.

TEXT BOOKS:

1. *Agrawal.D.K* 2003. **Logistics and supply chain management**, Macmillan publishers.
2. *Sunil Chopra and Peter Meindel*, 2012. **Supply Chain Management: Strategy, Planning, and Operation**, (5th edition) Prentice Hall of India,

REFERENCE BOOKS:

1. *Janat Shah*, 2009. **Supply chain management** (1st edition) Prentice Hall of India.
2. *David L. Taylor* 2000. **Manufacturing operations and supply chain management** (1st edition). Cengage learning Publishers.

15UCO6EC	ELECTIVE – II: PRINCIPLES OF WEB DESIGNING	SEMESTER – VI
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To impart the conceptual knowledge in creating a web page

CONTENTS

UNIT- I

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

UNIT II

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup.Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary.

UNIT III

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

UNIT IV

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

UNIT V

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

TEXT BOOKS:

1. *Eric Ladd & Jim O'Done ll* 1998. Using **HTML 4, XML & JAVA** (Platinum Edition) (PHI) QUE Publishers.
2. *Xavier.C* 2006 .**Principles of Web Designing** ,New age international Pvt Ltd Publishers

REFERENCE BOOK:

1. *Joel Sklar*, 2011.**Principles of Web Designing**, Cengage learning Publishers.

15UCO6ED	ELECTIVE- III: FINANCIAL MARKETS	SEMESTER - VI
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concepts regarding:

1. On successful completion of this course, the student should know about the methods of financing by the agencies and the key role Played by them in Corporate Financing.
2. Understand the tradeoff between risk and reward in investing

CONTENTS

UNIT - I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

UNIT - II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

UNIT - III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

UNIT - IV

Banks as Financial Intermediaries – Commercial Bank s Role in Financing – IDBI – IFCI- LIC – GIC – UTI – Mutual Funds – Investments Companies.

UNIT - V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India,

TEXT BOOKS:

1. *Khan Y.K & Jain*, **Financial Management**, Kalyani Publishers, New Delhi. (Unit I-V)
2. *Raman B.S*, 2011. **Financial Management**, United publishers, Mangalore. (Unit I –III)

REFERENCE BOOKS:

1. *Banerjee G and Banerjee S*. **Borrowing from financial institutions**, UDH publishing house Delhi.
2. *Bhole .L.M*, **Financial institutions' and markets: structure growth and innovations**, Tata McGraw-Hill Publishing Co Ltd.

15UCO6EE	ELECTIVE - III: INSURANCE LEGISLATIVE FRAMEWORK	SEMESTER - VI
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

The subject aims to build the concept regarding:

1. To provide basic knowledge about the insurance laws in India.

CONTENTS

UNIT -I

Insurance Act 1938: Insurance - Definition - Nature of Insurance Contract. Provisions and Clauses: Provisions mandated by Statute - Incontestability Clauses - Coinsurance Clauses - Appraisal and Arbitration Clauses - Multiple Insurance Coverage - Antilapse Clauses. Fundamental elements: Insurable Interest - Uberrima fidei.

UNIT -II

Life Insurance Corporation Act 1956: Life Insurance - Definition - Life Insurance Contract - Policy Formation - Conditions for Life Insurance - Circumstances of risk - Assignment and Nomination - Recoverable Amount - Persons entitled for benefits - Settlement of Claims.

UNIT -III

Insurance Regulatory and Development Authority Act 1999: Powers and functions of IRDA - Need for revision of the Insurance Act, 1938 - Merger of IRDA Act into the Insurance Act - Obligations of the insurers under the Act - Interests of the policyholders - Supply of proposals and medical reports - Notice on lapse of policy - Payment of money into court.

UNIT -IV

Consumer Protection Act 1985: Consumer protection - Meaning - Aims of consumer protection Act 1985 - Protection against hazardous goods - Right to consumer information - Consumer Protection Council - Procedures - Role of Consumer Disputes Redressal Agencies and District Forums.

UNIT -V

Complaints and Procedures: Procedures to make complaints - Grievance Redressal Mechanism - Ombudsman Scheme - Integrated Grievance Management System - Complaints Dada - Life Grievances Analysis - Non Life grievances.

TEXT BOOKS:

1. *Mishra M.N*, 2012. **Insurance Principles and practice** (9th edition) S. Chand and co, New Delhi.
2. *Dr.Avtar Singh* 2010.**Law of insurance** (2nd edition)

REFERENCE BOOKS:

1. *Haridas .R*, 2011.**Life insurance in India**
2. *TyagiC.L and Madhu Tyagi*.2013.**Insurance- Law and practice.**

16UCO6EV	ELECTIVE - III: PROJECT WORK	SEMESTER - VI
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Total Credits:4
Hours Per Week:5

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)	<hr/>
	75 Marks

16UNM34N	NMEC-I: FUNDAMENTALS OF ACCOUNTING	SEMESTER - III
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Total Credits: 2
Hours Per Week:2

OBJECTIVES:

The subject aims to build the concepts regarding:

- ❖ Principles and Concepts of Accountancy.
- ❖ Preparation of Final Accounts.

CONTENTS

UNIT -I

Accounting- Meaning-Objectives-Types of Accounting- Types of Accounts- Accounting Rules-Concepts and Conventions.

UNIT - II

Journal - Meaning -Recording of Transactions in Journal. Ledger - Meaning-Posting of Transactions from Journal to Ledger- Closing of Ledger Account.

UNIT - III

Subsidiary Books - Meaning-Types of Subsidiary Books- Purchases Book- Sales Book- Purchase Returns Book, Sales Returns Book and Cash Book.

UNIT - IV

Trial Balance- Meaning- Preparation of Trial Balance: Entering transactions in Trial Balance and Closing of Trial Balance.

UNIT - V

Final Accounts- Meaning-Preparation of Trading Account- Profit and Loss Account and Balance Sheet.

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

TEXT BOOKS:

1. *Reddy.T.S and Murthy.A*, 2014 Financial Accounting [Sixth Printing] Margham Publications, Chennai, (UNIT I to V)
2. *Nagarajan K.L, Vinayakam.N and Mani P.L*, 2010 Principles of Accountancy [First Edition Reprint 2010], Eurasia Publishing House (Pvt.) Ltd, New Delhi. (UNIT I to V)

REFERENCE BOOKS:

1. *Jain S.P and Narang K.L*, 2014 Principles of Accountancy Accounting [Fifth Revised Edition], Kalyani Publishers, New Delhi.
2. *Shukla. M.C, Grewal T.S. and Gupta S.C*, 2004 Advanced Accountancy Volume 1[Reprint Edition 2004], Sultan chand & sons, New Delhi.

16UNM44N	NMEC-II: BUSINESS ECONOMICS	SEMESTER - IV
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Total Credits: 2
Hours Per Week:2

OBJECTIVES:

1. To aware about concept of business economics
2. To understand the concepts relating to demand ,cost, market structure and competitions

CONTENTS

UNIT - I

Concept of Business Economics: Economics- Meaning- Nature and Scope of economics. Business Economics – Meaning Definition - Objectives and Scope of Business Economics.

UNIT II

Demand Analysis: Meaning of Demand – Demand Schedule – Law of Demand- Factors Influencing Demand –Types of Demand. Elasticity of Demand- Meaning-Types of Elasticity of demand.

UNIT - III

Cost and Break- Even Analysis : Cost – Meaning- Kinds of Cost- Opportunity cost, Future cost, Incremental cost and sunk cost, Private and social cost, Fixed and variable cost. Break-Even Analysis.

UNIT- IV

Market structure : Market structure –Meaning- Perfect competition- Meaning –Features of perfect competition. Monopoly-meaning – Kinds of monopoly.

UNIT - V

Imperfect competition : Monopolistic competition- Features of monopolistic competition. Oligopoly - meaning - Features of oligopoly. Duopoly -meaning- Features of duopoly.

TEXT BOOKS:

1. *Sankaran. S.* 2015. Business Economics[14th edition],Margam publications.chennai. (4th Edition 1991 Reprint 2013) (Unit I-V)
2. *Sundaram .K.P.M and Sundaram. E.N.*2010. Business Economics Sultan Chand and Sons Publishers, New Delhi . (4th edition 1997 Reprint 2010). Unit (I,II, IV,V)

REFERENCE BOOKS:

1. *Seth M.L* Principles of Economics. (3rd Edition). Lakshmi Narain Agarwal New Delhi.
- 2 *Ahuja. H.L.* Business Economis. (Reprint 2009), Sultan Chand and Sons Publishers, New Delhi .

16UCOSS1	SELF STUDY PAPER -I : PUBLIC RELATIONS	SEMESTER I TO V
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Total Credit:1

OBJECTIVES:

The subject aims to build the concept regarding:

1. To lay the foundation of Public Relations practice.
2. To train the students in media relations
3. To familiarize the students with concepts like propaganda, public opinion, advertising, and public relations

CONTENTS

UNIT- I: INTRODUCTION

Public Relations - Definition, Nature and Scope - Evolution of Public Relations. Corporate Communication - Qualifications of a Public Relations Officer.

UNIT- II: STAGES OF PR

Difference between Propaganda, Publicity, Public opinion, Advertising and Public Relations- Organization of a Public Relations Department - Stages of Public Relations.

UNIT- III: TYPES OF CORPORATE PR

Types of Corporate Public Relations - Employee Relations, Shareholder Relations, Distributor-Dealer Relations, Community Relations, Consumer Relations.

UNIT- IV: MEDIA RELATIONS

Media Relations: Newspapers, Magazines, Radio, TV and Social Networking.

UNIT- V: PR CONSULTANTS

Public Relations Consultants: Public Relations Professional Organizations
- Codes and Ethics in Public Relations.

TEXT BOOKS:

1. Balan, K. R. 2003. **Public Relations**, Sultan Chand & Sons, New Delhi (UNIT I to V)
2. C. Jaico. 2004. **Effective Public Relations in Public and Private Sector**, Publishing House, Mumbai.

REFERENCE BOOKS:

1. Sam Black. 2003. **Practical Public Relations**, Universal Bookstall.
2. Scott M. Cutlip, Allen H. Center, Glen M. Broom, 2005. **Effective Public Relations**, Pearson Education.

16UCOSS2	SELF STUDY PAPER -II: SERVICES MARKETING	SEMESTER I TO V
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Total Credit:1

OBJECTIVES:

The subject aims to build the concept regarding:

1. To make the students acquire with the basic concepts of services marketing and to enable them to understand the process of formulate services marketing strategies.

CONTENTS

UNIT- I

Services: Meaning – Characteristics of services – Classification of services – Difference between goods and services.

UNIT - II

Service Marketing Mix – Meaning- Features of Service Marketing Mix – Elements of Service Marketing mix.

UNIT - III

Pricing of Services – Meaning- Factors affecting Pricing of Services.

UNIT - IV

Marketing of Banking services – Meaning- concepts. Marketing of Insurance Sector Services –Meaning - concepts.

UNIT - V

Marketing of Tourism Services – Marketing of Hospital Services - Marketing of Professional Services.

TEXT BOOKS:

1. Vasanti Venugopal and Raghu V.N. – **Services Marketing**, Himalaya Publishing House, Mumbai 2005
2. Helen Wood Ruffe. 2002. **Services Marketing**, Macmillan India, New Delhi.

REFERENCE BOOKS:

1. Christopher Lovelock. 2002. **Services Marketing**, (4th Ed), Pearson Education. (UNIT I to V)
2. E. G. Bateson. **Managing Services Marketing** – Text & Readings, Dryden Press, Hinsdale III. (UNIT I to V)

16UCO63C	CORE XVIII - 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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