

# BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

## SYLLABUS 2018-19 (Outcome Based Education)



### **Dr. N.G.P. ARTS AND SCIENCE COLLEGE**

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2<sup>nd</sup> Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto:info@drngpasc.ac.in) | Phone: +91-422-2369100

## **BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS REGULATIONS**

### **ELIGIBILITY:**

A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject 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 with Computer Applications Degree Examination** of this College after a programme of study of three academic years.

### **OBJECTIVES OF THE PROGRAMME:**

On successful completion of the programme, students will have the ability to:

- To demonstrate business knowledge and apply that knowledge in problem Solving.
- To provide right skills, attitude and values among the students by training them in practical situation in modern business organizations.
- To understand the social and ethical dimensions in their chosen discipline.
- To enable students to carryout action oriented research in Commerce and Computer Applications.
- To enable professional competence in the application of computer in a globalised environment.
- To understand the business implications with computer applications.

Course Code	Course	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
PART-I							
17UTL11T/ 17UHL11H/ 17UML11M/ 17UFL11F	Tamil/ Hindi/ Malayalam/ French	5	3	25	75	100	3
PART-II							
17UEG12E	English	5	3	25	75	100	3
PART -III							
18UCM001	CORE I : Principles of Accountancy	6	3	25	75	100	4
17UCM13B	CORE II : Introduction to Information Technology	4	3	25	75	100	4
18UCM13P	CORE Lab-I : Computer Applications (Ms Word, Power Point & Access)	4	3	20	30	50	2
17UMA1AB	Allied I: Mathematics for Business	4	3	25	75	100	4
PART-I							
17UFC1FA	Environmental Studies	2 #	2	-	50	50	2
Total		30				600	22
Second Semester							
PART-I							
17UTL21T/ 17UHL21H/ 17UML21M/ 17UFL21F	Tamil/ Hindi/ Malayalam/ French	5	3	25	75	100	3
PART-II							
17UEG22E	English	5	3	25	75	100	3

M. Zalegi  
20/12/2019  
BoS Chairman/HoD  
Department of Commerce (CA)  
G. P. Arts and Science College  
Coimbatore - 641 048

3 Dr.N.G.P. Arts and Science College (Autonomous)



PART -III							
18UCM23A	CORE III: Advanced Accounting	6	3	25	75	100	5
18UCM23B	CORE IV : Principles of Management	3	3	20	55	75	3
17UCM23P	CORE Lab-II: Computer Applications (Advanced Excel & Tally. ERP 9)	4	3	20	30	50	2
17UMA2AB	Allied II: Statistics for Business	5	3	25	75	100	4
PART -IV							
17UFC2FA	Value Education – Human Rights	2 #	2	-	50	50	2
<b>Total</b>		30				575	22
Third Semester							
PART -III							
18UCO002	CORE V: Principles of Marketing	4	3	25	75	100	4
17UCM33B	CORE VI: Database Management System	5	3	25	75	100	4
18UCM002	CORE VII : Cost Accounting	6	3	25	75	100	5
17UCM33P	CORE Lab : III - Computer Applications (Oracle&TallyERP9)	4	3	20	30	50	2
18UFI001	Allied III : Business Economics	4	3	25	75	100	4
18UCM3SA	Skill based Course : 1:Commercial Law	3	3	20	55	75	3
PART -IV							
	NMEC: I:	2	2	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Basic Tamil / Advanced Tamil (OR) Yoga for Human Excellence/ Women's Rights/ Constitution of India	2 #	2	-	50	50	2
<b>Total</b>		30				625	26

<b>Fourth Semester</b>							
<b>PART -III</b>							
18UCM003	CORE VIII : Management Accounting	6	3	25	75	100	5
17UCM43B	CORE IX : Object Oriented Programme with C++	5	3	25	75	100	4
17UCM43C	CORE X : Executive Business Communication	3	3	20	55	75	3
17UCM43P	CORE Lab IV : Computer Applications ( C++)	4	3	20	30	50	2
17UCM4AA	Allied IV: Principles of Auditing	5	3	25	75	100	4
17UCM4SA	Skill based Course : II: Company Law and Secretarial Practice	3	3	20	55	75	3
<b>PART -IV</b>							
	NMEC: II:	2	2	-	50	50	2
17UFC4FA 17UFC4FB 17UFC4FC	Basic Tamil / Advanced Tamil (OR) General Awareness	2 #	2	-	50	50	2
<b>Total</b>		30				600	25
<b>Fifth Semester</b>							
<b>PART -III</b>							
17UCM53A	CORE XI : Corporate Accounting	7	3	25	75	100	5
17UCM53B	CORE XII : E-Commerce Technology	6	3	25	75	100	4
17UCM53C	CORE XIII: Software Development with Visual Basic	4	3	25	75	100	4
17UCM53P	CORE Lab V : Computer Applications	4	3	20	30	50	2

	(Visual Basic)						
	Elective – I:	6	3	25	75	100	4
17UCM5SA	Skill based Course : III: Research Methodology	3	3	20	55	75	3
17UCM53T	Industrial Training	Grade(A to C)					
<b>Total</b>		30				525	22
<b>Sixth Semester</b>							
<b>PART -III</b>							
17UCM63A	CORE XIV : Management Information System	6	3	25	75	100	4
17UCM63B	CORE XV: Internet and Web Designing	5	3	25	75	100	4
17UCM63P	CORE Lab VI : Computer Applications( HTML)	4	3	20	30	50	2
	Elective – II:	6	3	25	75	100	4
	Elective – III:	6	3	25 / 40	75 / 60	100	4
17UCM6SA	Skill based Course : IV: Cyber Crimes and Cyber Law	3	3	20	55	75	3
<b>PART -V</b>							
17UEX65A	Extension Activities	-	-	50	-	50	2
<b>Total</b>		30				575	23
<b>Grand Total</b>						<b>3500</b>	<b>140</b>

**Note:** # Self Study Courses – Placement Training

**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

**SCHEME OF EXAMINATIONS APPLICABLE TO STUDENTS  
ADMITTED DURING THE ACADEMIC YEAR (2017-2018)**

**ELECTIVE - I**

(Student shall select any one of the following Course as Elective-I in Fifth Semester)

S.No	CourseCode	Name of the Course
1.	18UCM007	Income Tax Law And Practice
2.	17UCM5EB	Entrepreneurial Development 3.
	17UCM5EC	Micro Finance

**ELECTIVE - II**

(Student shall select any one of the following Course as Elective-II in Sixth Semester)

S.No	Course Code	Name of the Course
1.	18UCO003	Indirect Tax
2.	17UCM6EB	Brand Management
3.	17UCM6EC	Supply Chain Management

**ELECTIVE - III**

(Student shall select any one of the following Course as Elective-III in SixthSemester)

S.No	Course Code	Name of the Course
1.	17UCM6ED	Business Finance
2.	17UCM6EE	Financial Markets
3.	17UCM6EV	Project Work

### **NON-MAJOR ELECTIVE COURSES OFFERED BY DEPARTMENT**

The department offers the following two papers as Non-Major Elective Courses for students other than the commerce.

Student shall select the following Course as Non-Major Elective during their third and fourth semester.

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>
1.	III	17UNM34O	Business Accounting
2.	IV	17UNM44O	E - Commerce



### FOR PROGRAMME COMPLETION

1. Part I, II, III, IV and V as mentioned in the scheme.
2. Industrial training: Course code **17UCM53T**.
  - Student must undergo Industrial training for 15-30 days during Summer Vacation in IV Semester. Internal and external Examiner will evaluate the report in V Semester.
  - Based on the performance Grade will be awarded as follows:
    - A- 75marks and above
    - B- 60-74 marks
    - C- 40-59 marks
    - Below 40 marks – Re Appear

Earning Extra credits is **NOT MANDATORY** for programme completion

**Extra credits:**

<b>Courses</b>	<b>Credit</b>	<b>Total credits</b>
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/CA/ ACS/CMA Foundation	1	1
Representation – Academic/Sports /Social Activities/ Extra-Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
<b>Total</b>		<b>5</b>

**Rules:**

The students can earn extra credits only if they complete the above during the programme period (I to V semester) 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 programme 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 programme period before fifth semester (I semester to V semester).

**Self-study papers offered by the department of Commerce with  
Computer Applications  
Self-Study Papers**

S. No.	Semester	Course Code	Course Title
1.	Semester III	17UCMSS1	Principles of Taxation
2.		17UCMSS2	Banking Theory

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 programme 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 programme period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CA/ ACS/CMA foundation 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 CA/ ACS/CMA have to enroll and complete the foundation level during the programme period.
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.

**Total Credit Distribution:**

Subjects	Credits	Total		Credits	Cumulative Total
<b>Part I:</b> Language	3	2x 100 =	200	06	12
<b>Part II:</b> English	3	2x 100 =	200	06	
<b>Part III:</b>					
Core	4	9 x 100 =	900	36	114
Core	5	4x100	400	20	
Core	3	2 x 75=	150	06	
Core Practical	2	6 x 50 =	300	12	
Elective	4	3 x 100 =	300	12	
Allied	4	4 x 100=	400	16	
Skill Based course	3	4 x 75 =	300	12	
<b>Part IV:</b>					
Env.Studies	2	1 x 50 =	50	08	12
Value education	2	1 X 50=	50		
Foundation course	2	2 X 50=	100		
NMEC	2	2 x 50 =	100	4	
<b>Part V:</b>					
Extension Activity	2	1 x 50 =	50	02	02
<b>Total</b>			<b>3500</b>	<b>140</b>	<b>140</b>

**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**  
**PROGRAM OUTCOMES:**

- To provide conceptual knowledge and application skills in the domain of Commerce studies with Computer Applications to sharpen students' analytical and decision making skills.
- To emphasis the students with problem solving in the real business environment by way of Industrial training, case studies and projects.
- To enable professional skill in the application of computer in a globalised environment with effective use of IT tools.
- To facilitate skills and abilities to become competent and competitive to be assured of good careers and job placements.
- To develop skilled manpower in the various areas like Banking, Accounting, Marketing Taxation, Entrepreneurship, Finance, Human Resources, Management, Computer and Management Information System, Communication, Business Law, mathematics, statistics etc.,

17UTL11T	Part – I: தமிழ் - தாள் -1	SEMESTER - I
----------	---------------------------	--------------

**குறிக்கோள்:**

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு, பகுத்தறிவு, கலை மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

**பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்:**

பாடத்திட்டப் பகுப்பு முறை	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும் அளவு முறை
CO <sub>1</sub>	வாழ்க்கைத் திறன்கள் (Life Skills) - மாணவனின் செயலாக்கத்திறனைத் தாய்மொழி வாயிலாக ஊக்குவித்தல்	K <sub>1</sub> , K <sub>2</sub> , K <sub>3</sub>
CO <sub>2</sub>	மதிப்புக்கல்வி (Attitude and Value educations)	K <sub>2</sub> , K <sub>4</sub>
CO <sub>3</sub>	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K <sub>2</sub> , K <sub>3</sub> , K <sub>4</sub>
CO <sub>4</sub>	சூழலியல் ஆக்கம் (Ecology)	K <sub>4</sub>
CO <sub>5</sub>	மொழி அறிவு (Tamil knowledge)	K <sub>5</sub> , K <sub>6</sub>

K<sub>1</sub>-Remembering, K<sub>2</sub>-Understanding, K<sub>3</sub>-Applying, K<sub>4</sub>-Analysing, K<sub>5</sub>-Evaluating, K<sub>6</sub>-Creating

**Mapping with Programme outcomes**

COs /POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S – Strong, M – Medium, L – Low

17UTL11T	Part – I: தமிழ் - தாள் -1	SEMESTER - I
----------	---------------------------	--------------

Total Credits: 3  
Hours per week: 5

கவிதை – சிறுகதை – இலக்கிய வரலாறு – இலக்கணம்

அலகு -1 கவிதைகள்- நாட்டுப்பற்று

1. பாரததேசம் – பாரதியார்
2. புத்தகசாலை, புதிய உலகு செய்வோம்- பாரதிதாசன்
3. ஒற்றுமையே உயிர்நிலை – கவிமணி
4. அவனும் அவளும் – நாமக்கல் கவிஞர்

அலகு –2 சமூகமும், இயற்கையும்

1. ஒப்பில்லாத சமுதாயம்- அப்துல் ரகுமான்
2. காகிதப்பூக்கள் - நா.காமராசன்
3. கரிக்கிறது தாய்ப்பால்- ஆரூர் தமிழ்நாடன்
4. மரங்கள்- மு.மேத்தா
5. ஹைகூ கவிதைகள் (10 கவிதைகள்)

அலகு –3 பெண்ணியம்

1. தற்காத்தல் – பொன்மணி வைரமுத்து
2. மாங்கல்ய மரமும் தொட்டில் மரமும் – ஆண்டாள் பிரியாதர்சினி
3. அம்மா – செல்வநாயகி
4. நீரில் அலையும் முகம்- அ.வெண்ணிலா

அலகு - 4 சிறுகதைகள்

1. பொன்னகரம் – புதுமைப்பித்தன்
2. விடியுமா? – கு.ப.ரா.
3. குருபீடம் – ஜெயகாந்தன்
4. காய்ச்சமரம் – கி.ராஜநாராயணன்
5. புதியபாலம் – நா. பார்த்தசாரதி
6. பூ .....- மேலாண்மை பொன்னுசாமி
7. வேட்கை- சூர்யகாந்தன்

அலகு- 5 இலக்கிய வரலாறு, இலக்கணம்

1. தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும் (மரபு, புதுக்கவிதைகள்)
2. தமிழ்ச் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. வல்லினம் மிகும், மிகா இடங்கள்
4. ர, ற ; ல, ழ, ள ; ண, ந, ன, வேறுபாடு

பார்வை நூல்கள்:

- 1.செய்யுள் திரட்டு – தமிழ்த்துறை வெளியீடு
- 2.இலக்கிய வரலாறு - பேராசிரியர் முனைவர் பாக்கியமேரி

17UHL11H	Part – I: HINDI-I	SEMESTER - I
----------	-------------------	--------------

**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

K1-Remembering, K2- Understanding, K3- Applying

**Mapping with Programme Outcomes**

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S – Strong, M – Medium, L – Low



17UHL11H	Part – I: HINDI-I	SEMESTER - I
----------	-------------------	--------------

Total Credits: 3

Hours Per Week: 5

## CONTENTS

### UNIT - I

गद्य – नूतन गद्य संग्रह (जय प्रकाश)

पाठ 1- रजिया

पाठ 2- मक्रील

पाठ 3- बहता पानी निर्मला

पाठ 4- राष्ट्रपिता महात्मा गाँधी

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड

अशोक नगर इलाहाबाद-211001

### UNIT - II

कहानी कुंज- डॉ वी.पी. 'अमिताभ' (पाठ 1-4)

प्रकाशक: गोविन्द प्रकाशन

सदर बाजार, मथुरा

उत्तर प्रदेश-281001

### UNIT - III

व्याकरण : शब्द विचार ( संज्ञा, सर्वनाम, कारक, विशेषण)

पुस्तक: व्याकरण प्रदिप - रामदेव

प्रकाशक: हिन्दी भवन 36

टेगोर नगर

इलाहाबाद-211024

### UNIT - IV

अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17

<b>17UML11M</b>	<b>Part – I: MALAYALAM-I</b>	<b>SEMESTER-I</b>
-----------------	------------------------------	-------------------

**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the fundamentals of novels and stories	<b>K1</b>
<b>CO2</b>	Understand the principles of translation work	<b>K2</b>
<b>CO3</b>	Apply the knowledge writing critical views on fiction	<b>K3</b>
<b>CO4</b>	Build creative ability	<b>K3</b>
<b>CO5</b>	Expose the power of creative reading	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S - Strong, M - Medium, L - Low

<b>17UML11M</b>	<b>Part – I: MALAYALAM-I</b>	<b>SEMESTER-I</b>
-----------------	------------------------------	-------------------

**Total Credits: 3**  
**Hours Per Week: 5**

**CONTENTS**  
**Paper I Prose, Composition & Translation**

This paper will have the following five units:

- 1. UNIT I &II** - Novel
- 2. UNIT III & IV** - Short story
- 3. 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 Antharjanam (D.C.Books, Kottayam, Kerala)
- Unit V- Expansion of ideas, General Essay and Translation of a simple passage from English about **100** words) to Malayalam

**REFERENCE BOOKS:**

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

<b>17UFL11F</b>	<b>Part – I: FRENCH- I</b>	<b>SEMESTER- I</b>
-----------------	----------------------------	--------------------

**Preamble**

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the Basic verbs, numbers and accents	<b>K1</b>
<b>CO2</b>	To learn the adjectives and the classroom environment in France	<b>K2</b>
<b>CO3</b>	Learn the Plural, Articles and the Hobbies	<b>K3</b>
<b>CO4</b>	To learn the Cultural Activity in France	<b>K3</b>
<b>CO5</b>	To learn the Sentiments, life style of the French people and the usage of the conditional tense	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S – Strong, M – Medium, L – Low

<b>17UFL11F</b>	<b>Part – I: FRENCH- I</b>	<b>SEMESTER- I</b>
-----------------	----------------------------	--------------------

Total Credit: 3

Hours per week: 5

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

	(titres et illustrations) • PRODUCTION ÉCRITE: écrire des slogans	• L1 faut+nom L1 faut+infinitive • Phrases verbe+complément, Complément+verbe
<b>UNITÉ 4 - Dimanche</b>		
• Les activités Culturelles des Français	• 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	• Faire, present • Avior, present • L1 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
<b>UNITÉ 5 - Dommage!</b>		
• Un baby-boom en 2000 et 2001 • L'amour, toujours	• 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	• 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

<b>17UEG12E</b>	<b>Part – II: English – I</b>	<b>SEMESTER - I</b>
-----------------	-------------------------------	---------------------

**PREAMBLE:**

This course will enable the graduates to communicate effectively in business context and acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

On successful completion of the course, students will be able to

**COURSE OUTCOMES:**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Develop the language fluency through reading	<b>K 5</b>
<b>CO2</b>	Illustrate the essence of fiction and non – fiction	<b>K 2</b>
<b>CO3</b>	Infer business orders, appointments, complaint calls and sales issues	<b>K 4</b>
<b>CO4</b>	Develop the language gaps through Grammar	<b>K 5</b>
<b>CO5</b>	Extend the skills on writing Reports, Paragraphs and Essays	<b>K 2</b>

**MAPPING WITH PROGRAMME OUTCOME**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	S	S	M	S

S – Strong, M – Medium, L – Low



17UEG12E	Part – II: English – I	SEMESTER - I
----------	------------------------	--------------

**Total Credits: 3**  
**Hours per week: 5**

## **CONTENTS**

### **UNIT I - READING**

Reading Official letters and profiles

Reading advertisements

Reading News Reports

### **UNIT II - FICTION & NON FICTION**

The Highway Man – Alfred Noyes

Sounds I like to Hear – Ruskin Bond

Why Germans work fewer hours but produce more: A study in  
culture – Eryn Paul

### **UNIT III- COMMUNICATION**

Listening: Listening to public announcements

Listening to News Bulletins and Weather Forecast

Pronunciation: Introduction to Phonetics

Vowels and Consonants

Syllables and Word Stress

Speaking: Greetings and Introductions

Participating in social conversations

Talking over the telephone

Making requests and permission

### **UNIT IV - GRAMMAR**

Parts of Speech for corporate communication

Tenses in business situations

Subject Verb Agreement in business context

Sentence type and clauses needed for formal communication

Usage of Modal Verbs

### **UNIT V - WRITING - (Creative and Persuasive)**

Writing Paragraphs

Taking and making notes

Writing Essays

Writing Reports

### **TEXT BOOK:**

1. *Bhambhani, Nair & Hart. 2015. Embark. New Delhi: Cambridge University Press India Pvt. Ltd.*

### **REFERENCE BOOK:**

1. *Bajwa & Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Chennai: Orient Black Swan.*

<b>18UCM001</b>	<b>CORE I : PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER I</b>
-----------------	---	-------------------

**PREAMBLE:**

1. To make the students to understand the basic concepts and conventions of accounting
2. To get in-depth knowledge about various accounting statements applied in the different business entities

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Identify the basic accounting concepts for recording, classifying, and summarizing business transactions on a day-to-day basis.	<b>K1</b>
<b>CO2</b>	Illustrate and Portray accounting devices, such as special journals and subsidiary ledgers, and various data processing methods, which are helpful in accounting systems.	<b>K1</b>
<b>CO3</b>	Apply the basic procedures for adjusting, closing entries, and summarizing the accounting records, to identify the errors and preparation of the financial statements.	<b>K3</b>
<b>CO4</b>	Identify the variations in cash book and pass book and able to measure the various bills.	<b>K3</b>
<b>CO5</b>	Apply the various depreciation methods and illustrate the accounting for each item.	<b>K3</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	M	M

S-Strong; M-Medium; L-Low

<b>18UCM001</b>	<b>CORE I : PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER I</b>
-----------------	---	-------------------

**Total Credits: 4**  
**Hours Per Week: 6**

**Note:** Distribution of Marks: 80% problems and 20% Theory.

### **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, 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 – Honor and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Average Due Date – Meaning – Advantages – Calculation of 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 - objectives of providing depreciation - Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation - Straight line method - Diminishing Balance Method - Change in method of Depreciation - Sinking fund method.

### TEXT BOOKS:

1. *Reddy,T.S. and Murthy,A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Nagarajan.K.L., Vinayakam.N and Mani P.L.* 2009. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.

### REFERENCE BOOKS:

1. *Jain,S.P., and Narang,K.* 2014. **Financial Accounting.** [Fifth Edition]. Kalyani Publishers, New Delhi.
2. *Gupta R.L* 2009. **Financial Accounting.** Sultan Chand & Company Ltd., New Delhi.
3. *Arulandam. M.A and Ramaan.K.S,* 2012. **Advanced Accountancy.** [Revised Edition]. Himalaya Publishing House, Mumbai.
4. *Pillai. R.S.N and Bagavathi, Uma.S.* 2012. **Fundamentals of Advanced Accounting (Volume I).** [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

<b>17UCM13B</b>	<b>CORE II: INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>SEMESTER I</b>
-----------------	--	-------------------

**PREAMBLE:**

1. To gain overall knowledge about computer and its various components.
2. To acquire knowledge on software packages

**COURSE OUTCOME:**

On the successful completion of the course, students will be able to

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the fundamentals of information technology and core concepts of computing and modern systems	<b>K1</b>
<b>CO2</b>	Compare system software and application software.	<b>K2</b>
<b>CO3</b>	Classifying documents, Develop worksheets, Derive forms and reports from querying a database and widen the presentation skills	<b>K3</b>
<b>CO4</b>	Relate how computers have changed the way society interacts with business, government, education and other aspects of our life.	<b>K2</b>
<b>CO5</b>	Find career opportunities in the computer industry with required preparation and certifications.	<b>K1</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	M	S	S	M	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low



<b>17UCM13B</b>	<b>CORE II: INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>SEMESTER I</b>
-----------------	--	-------------------

**Total Credits: 4**  
**Hours Per Week: 4**

## **CONTENTS**

### **UNIT - I**

Hardware and Software : Computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

### **UNIT - II**

Types of computer systems - Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems - First, second, third and fourth generation computers, Laptop or notebook computers - data processing systems - batch, online and Real time system. Time sharing, multi-programming and multi-processing systems. Net workings: Local and wide area networks.

### **UNIT - III**

Components of computers input, output and storage devices, software: system software and Application software; Programming language - machine language - assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer program - Internet - Intranet - Uses of E-Mail.

### **UNIT - IV**

MS-Word - Creating a new document-Editing-Working with margins, pages and line spaces - Adding Headers, Footers and page numbering - Printing documents - MS-Excel - Creating a new Work book - Entering data into

worksheets - Editing worksheets - Adding cell border and shading working with ranges - Managing and Printing Workbook - simple calculations-copying formulas - creating charts.

## UNIT -V

Ms Access - Creating a new database creating and editing table - Entering and editing data in table - Creating relationship between tables - Creating and modifying a form - PowerPoint - Creating a new presentation - working with slides in different views - Printing presentations - Inserting, Deleting and copy slides - Rearranging slides -Adding and Modifying slide text - adding graphics to slide.

## TEXT BOOKS:

1. *Sarvanakumar,R., Parameswara,R., and Jayalakshmi,T.* 2003. **Information Technology** [ First Edition].Sultan Chand & Company Ltd , New Delhi.
2. *Alexis Leon and Mathews Leon.* 2014. **Fundamentals of Information Technology** [Second Edition]. Vikas Publishing House Pvt. Ltd, New Delhi.

## REFERENCE BOOKS:

1. *Chetan and Srivastava.* 2014. **Fundamentals ofInformation Technology**, [First Edition].Kalyani Publishers, New Delhi.
2. *Nagpal,D.P.* 2013. **Computer Fundamentals** [First Edition].Sultan Chand & Company Ltd, New Delhi.
3. *Rizwan Ahmed. P,* 2017. **Introduction to Information Technology**. [Revised Edition]. Margham Publications, Chennai.
4. *Murthy .C.S.V,* 2001. **Information Technology**. [First Edition]. Himalaya Publishing House, Mumbai.

<b>17UMA1AB</b>	<b>ALLIED I: MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER I</b>
-----------------	---	-------------------

**PREAMBLE**

- To gain the basic mathematics concepts and formulate the mathematical problems.
- Apply mathematical techniques to solve the modern business problems.

**COURSE OUTCOMES**

In the successful completion of the course, student will be able to

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1.</b>	Learn basic concepts of set theory and Venn diagrams.	<b>K1</b>
<b>CO2.</b>	Use mathematical logic to find the terms of series and sequence.	<b>K2</b>
<b>CO3.</b>	Perform basic operations in matrices and solve the linear equations.	<b>K2</b>
<b>CO4.</b>	Understanding the basic terms and independently solving of business problem.	<b>K3</b>
<b>CO5.</b>	Develop and solve the unknown values using interpolation.	<b>K3</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>CO5/PO5</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	M	M	M	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	S	M	M

S-Strong : M-Medium : L-Low

<b>17UMA1AB</b>	<b>ALLIED I: MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER I</b>
-----------------	---	-----------------------

**Total Credits: 4**  
**Hours per week: 4**

## **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 – Matrix operations – Determinants – Cramer'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, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers.

**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.

<b>18UCM13P</b>	<b>CORE LAB - I - COMPUTER APPLICATIONS (MS WORD, POWER POINT, ACCESS)</b>	<b>SEMESTER- I</b>
-----------------	--	--------------------

**Total Credits: 2**  
**Hours Per Week: 4**

**CONTENTS**  
**I – MS WORD**

1. Preparation of Chairman's speech/ Auditor's report / Minutes / Agenda and perform the following operations:  
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Preparation of invitation for the college function using Text boxes and clip arts.
3. Preparation of Invoice and Account sales by using  
Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Preparation of Class Time Table using 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.
5. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
6. Preparation of Bio-Data by using Wizard/ Templates.

**II – MS POWERPOINT**

1. Preparation of PowerPoint presentation for a product Advertisement.  
The slides should 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. Preparation of PowerPoint presentation for organization chart.
3. Preparation of PowerPoint presentation for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:  
Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.

4. Preparation of PowerPoint presentation for Company Advertisement
5. Presentation of slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:  
Creation of different slides, changing background color, font color using word art.

### **III- MS ACCESS**

1. Preparation of a payroll database of an organization with the following Details:  
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Preparation of mailing labels for student database which should include atleast three Table with atleast two fields with the following details:  
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Preparation of product invoice in form design view and get report.  
Gather price, quantity and other descriptions for five products and enter in the Access table

### **IV - INTERNET**

1. Write a Polite or Professional E-Mail by following rules of E-mail etiquette.  
Use Subject line, greeting, Body, Closing and Signature.
2. Visit Wikipedia and National Digital Library of India to collect required information.



17UFC1FA	<b>PART-IV: VALUE EDUCATION- ENVIRONMENTAL STUDIES</b>	<b>SEMESTER - I</b>
----------	--	---------------------

**Total Credits: 2**  
**Hours per week: 2**

## CONTENTS

### UNIT- I

**The Multi Disciplinary Nature of Environmental Studies:** Definition, scope and importance-Need for public awareness-Natural resources-Natural resources and associated problems-Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyle...

### UNIT- II

**Eco System:** Concept of an eco system-structure and function of eco system- Producers, consumers and decomposers-Energy flow in the eco system- Ecological succession-Food chain, food webs and ecological pyramids-Forest ecosystem-Grassland eco system-Desert eco system-Aquatic eco system...

### UNIT- III

**Bio Diversity and its Conservation Introduction Definition: Genetic, Species and Eco System Diversity-Bio Geographical Classification Of India:** Value of bio diversity: conceptive use, productive use, social, ethical and option values-bio diversity at global, national and local levels-India as a mega diversity nation, hot spots-threats: habitat loss, poaching of wild life-man wild life conflicts-endangered and endemic species of India, conservation of bio diversity....

### UNIT- IV

**Environmental Pollution:** Definition-causes, effects and control measures of air, water, soil, noise, thermal pollution-soil waste management: causes,

effects and control measures of urban and industrial wastes-prevention of pollution-pollution case studies-disaster management: floods, earthquake, cyclone and landslides...

## **UNIT- V**

**Social Issues and the Environment:** Sustainable development-urban problems related to energy-water conservation, rain water harvesting, watershed management-resettlement and rehabilitation of people ;its problems and concerns-environmental ethics: issues and possible solutions-climate change, global warming, ozone layer, depletion, acid rain, nuclear accidents and holo caust-consumerism and waste products-environmental protection act-air, water act-wild life protection act-forest conservation act-issues involved in enforcement of environmental legislation-public awareness-human population and the environment.

## **TEXT BOOK:**

**1.** *Kumaraswamy. K, A. Alagappa Moses and M. Vasanthy. 2001, Environmental Studies.* Thanjavur- National Offset Printers.

17UTL21T	Part – I : தமிழ் - தாள் - 2	SEMESTER - II
----------	-----------------------------	---------------

**குறிக்கோள்:**

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு, பகுத்தறிவு, கலை மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

**பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்:**

பாடத்திட்டப் பகுப்பு முறை	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும் அளவு முறை
CO <sub>1</sub>	வாழ்க்கைத் திறன்கள் (Life Skills) - மாணவனின் செயலாக்கத்திறனைத் தாய்மொழி வாயிலாக ஊக்குவித்தல்	K <sub>1</sub> , K <sub>2</sub> , K <sub>3</sub>
CO <sub>2</sub>	மதிப்புக்கல்வி (Attitude and Value educations)	K <sub>2</sub> , K <sub>4</sub>
CO <sub>3</sub>	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K <sub>2</sub> , K <sub>3</sub> , K <sub>4</sub>
CO <sub>4</sub>	சூழலியல் ஆக்கம் (Ecology)	K <sub>4</sub>
CO <sub>5</sub>	மொழி அறிவு (Tamil knowledge)	K <sub>5</sub> , K <sub>6</sub>

K<sub>1</sub>-Remembering, K<sub>2</sub>-Understanding, K<sub>3</sub>-Applying, K<sub>4</sub>-Analysing, K<sub>5</sub>-Evaluating, K<sub>6</sub>-Creating

**Mapping with Programme outcomes**

COs /POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S - Strong, M - Medium, L - Low

17UTL21T	Part – I : தமிழ் - தாள் -2	SEMESTER - II
----------	----------------------------	---------------

Total Credits: 3  
Hours per week: 5

செய்யுள் – உரைநடை – இலக்கிய வரலாறும் இலக்கணமும்

**அலகு – 1**

1.திருக்குறள் - அ. கூடா நட்பு (அ.எண் 83)

ஆ.கள்ளுண்ணாமை (அ.எண் 93)

இ. குறிப்பறிதல் (அ.எண் 110)

ஈ. காதல் சிறப்புரைத்தல் (அ.எண் 113)

2.முதுரை –ஒளவையார் (10 பாடல்கள்- 6,7,9,10,14,16,17,23,26,30)

**அலகு – 2**

1.புரட்சிக்கவி – பாரதிதாசன்

**அலகு – 3 உரைநடை**

1. சங்க நெறிகள் - வ.சுப.மாணிக்கம்
2. கர்ணனும் கும்பகர்ணனும் - ரா.பி.சேதுப்பிள்ளை
3. அறிவியலும் கலையும்- மு.வரதராசன்

**அலகு – 4 உரைநடை**

1. வாழ்வியல் இயக்கம் – குன்றக்குடி அடிகளார்
2. பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் - வே.ஆனைமுத்து
3. போதைப்பொருள் – அமுதன்

**அலகு - 5 இலக்கிய வரலாறும் இலக்கணமும் (பாடத்திட்டம் தழுவியது)**

1. பதினெண்கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்
3. வழு, வழுவமைதி,வழாநிலை
4. பிறமொழிச் சொற்களைத் தமிழில் மொழிபெயர்த்தல்

**பார்வை நூல்கள்:**

1.செய்யுள் திரட்டு – தமிழ்த்துறை வெளியீடு

2.இலக்கிய வரலாறு - பேராசிரியர் முனைவர் பாக்கியமேரி

<b>17UHL21H</b>	<b>Part – I : HINDI-II</b>	<b>SEMESTER - II</b>
-----------------	----------------------------	----------------------

**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the fundamentals of novels and stories	<b>K1</b>
<b>CO2</b>	Understand the principles of translation work	<b>K2</b>
<b>CO3</b>	Apply the knowledge writing critical views on fiction	<b>K3</b>
<b>CO4</b>	Build creative ability	<b>K3</b>
<b>CO5</b>	Expose the power of creative reading	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

S - Strong, M - Medium, L - Low

17UHL21H	Part – I : HINDI-II	SEMESTER - II
----------	---------------------	---------------

Total Credits: 3  
Hours Per Week: 5

## CONTENTS

### UNIT - I

आधुनिक पद्य – शबरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरबारी बिल्डिंग,

महात्मा गाँधी मार्ग, इलाहाबाद-211001

### UNIT - II

उपन्यास : सेवासदन-प्रेमचन्द

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड

अशोक नगर इलाहाबाद-211001

### UNIT - III

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17

### UNIT - IV

पत्र लेखन: (औपचारिक या अनौपचारिक)

<b>17UML21M</b>	<b>Part – I : MALAYALAM-II</b>	<b>SEMESTER-II</b>
-----------------	--------------------------------	--------------------

**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the fundamentals of novels and stories	<b>K1</b>
<b>CO2</b>	Understand the principles of translation work	<b>K2</b>
<b>CO3</b>	Apply the knowledge writing critical views on fiction	<b>K3</b>
<b>CO4</b>	Build creative ability	<b>K3</b>
<b>CO5</b>	Expose the power of creative reading	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S – Strong, M – Medium, L – Low

17UML21M	Part – I : MALAYALAM-II	SEMESTER- II
----------	-------------------------	--------------

**Total Credit: 3**  
**Hours per week: 5**

**PAPER II PROSE: NON-FICTION**

This Paper will have the following five units:

**UNIT I & II**

Biography

**UNIT III, IV & V**

Travelogue

**TEXT BOOKS:**

1. Unit III, IV & V Kappirikalude Nattil – S.K. Pottakkadu (D.C. Books, Kottayam)
2. Kannerum Kinavum – V.T. Bhatathirippadu Autobiography (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)



<b>17UFL21F</b>	<b>Part - I: FRENCH- II</b>	<b>SEMESTER- II</b>
-----------------	-----------------------------	---------------------

### Preamble

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

### Course Outcomes:

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the Basic verbs, numbers and accents	<b>K1</b>
<b>CO2</b>	To learn the adjectives and the classroom environment in France	<b>K2</b>
<b>CO3</b>	Learn the Plural, Articles and the Hobbies	<b>K3</b>
<b>CO4</b>	To learn the Cultural Activity in France	<b>K3</b>
<b>CO5</b>	To learn the Sentiments, life style of the French people and the usage of the conditional tense	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S - Strong, M - Medium, L - Low

<b>17UFL21F</b>	<b>Part – I : FRENCH-II</b>	<b>SEMESTER- II</b>
-----------------	-----------------------------	---------------------

**Total Credit: 3**  
**Hours per week: 5**

Compétence Culturelle	Compétence De communication	Compétence grammaticale
<b>UNITÉ 1 – Super!</b>		
<ul style="list-style-type: none"> <li>• L'égalité homme/femme</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur</li> <li>• RÉCEPTION ORALE: Comprendre un jeu radiophonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre des annonces</li> <li>• PRODUCTION ÉCRITE: Écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• Les noms de professions masculine/feminine</li> <li>• Le verb finir et less Verbes du groupe en-ir</li> <li>• Le present de l'impératif</li> <li>• Savoir(present)</li> <li>• Le participe passé: Fini, aimé, arrive, dit,écrit</li> <li>• Quel(s), quelle(s)..: Interrogatifet Exclamatif</li> <li>• À + infinitive</li> <li>• Les articles: n,une,des</li> </ul>
<b>UNITÉ 2 – Quoi?</b>		
<ul style="list-style-type: none"> <li>• Le 20 siècle: Petits progrès Grand progrès</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Decrire quelque chose, une personne</li> <li>• RECEPTION ORALE: Comprendre un message publicitaire</li> <li>• RÉCEPTION ÉCRITE: Comprendre un dépliant touristique</li> <li>• PRODUCTION ÉCRITE: Écrire des petites annonces</li> </ul>	<ul style="list-style-type: none"> <li>• On</li> <li>• Plus, moins</li> <li>• Le verbe aller:</li> <li>• Present, impératif</li> <li>• Aller + infinitive</li> <li>• Le pluriel en -x</li> </ul>

<b>UNITÉ 3 – Et après</b>		
<ul style="list-style-type: none"> <li>• Nouvelles du jour</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Raconteur, situer un récit dans le temps</li> <li>• RÉCEPTION ORALE: Comprendre une description</li> <li>• RÉCEPTION ÉCRITE: Comprendre un test</li> <li>• PRODUCTION ÉCRITE: écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• L'imparfait:: quel-Ques forms pour introduire le récit: Il faisait, il y avait, il Était</li> <li>• Un peu, beaucoup, trop, Assez</li> <li>• Très</li> <li>• Le verbe venir: Présent, impératif</li> <li>• En Suisse, au Maroc, aux Etats-Unis</li> </ul>
<b>UNITÉ 4– Mais oui!</b>		
<ul style="list-style-type: none"> <li>• La génération des 20-30 ans</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Donner son opinion, Expliquer pourquoi</li> <li>• RÉCEPTION ORALE: Comprendre des informations à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un texte informatif</li> <li>• PRODUCTION ÉCRITE: écrire un mél de protestation</li> </ul>	<ul style="list-style-type: none"> <li>• Répondre, prendre: Présent, impératif, part Passé</li> <li>• Parce que pourquoi</li> <li>• Tout/tous, toute/s Tous/toutes les...  (répétition action)</li> </ul>
<b>UNITÉ 5– Mais non!</b>		
<ul style="list-style-type: none"> <li>• De la ville à la campagne</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Débat:: exprimer l'accord, exprimer le Désaccord</li> <li>• RECEPTION ORALE: Comprendre un message sur un répondeur téléphonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre un</li> </ul>	<ul style="list-style-type: none"> <li>• Le verbe devoir: Présent et participe passé</li> <li>• Le verbe vivre, present</li> <li>• Aller + infinitive</li> <li>• Venir+ infinitive</li> <li>• Etre pour/contre</li> </ul>

	témoignage	
	<ul style="list-style-type: none"><li>• PRODUCTION ECRITE: Rediger des petites Announces immobilières</li></ul>	

**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

<b>17UEG22E</b>	<b>Part –II : English – II</b>	<b>SEMESTER - II</b>
-----------------	--------------------------------	----------------------

**PREAMBLE:**

To enable the graduates to communicate effectively in business context and to acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

**COURSE OUTCOMES:**

On successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Develop language fluency through reading	<b>K 3</b>
<b>CO2</b>	Compare fiction and non - fiction	<b>K 2</b>
<b>CO3</b>	Take part in business exchange through listening and speaking	<b>K 4</b>
<b>CO4</b>	Develop the language learning through Grammar	<b>K 3</b>
<b>CO5</b>	Construct business letters, resumes, cover letters, emails and blogs	<b>K 3</b>

**MAPPING WITH PROGRAMME OUTCOME**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	S	S

S – Strong, M – Medium, L – Low

17UEG22E	Part –II : English – II	SEMESTER - II
----------	-------------------------	---------------

Total Credits: 3  
Hours per week: 5

## CONTENTS

### UNIT I - READING

Reading charts, tables, schedules & graphs

Reading online content

### UNIT II - FICTION & NON FICTION

The Tell – Tale Heart – Edgar Allen Poe

Technology

### UNIT III - COMMUNICATION

Listening: Listening to lectures and talks

Listening to speeches

Speaking: Making enquires

Making suggestions

Expressing gratitude and apologizing

Complaining

### UNIT IV - GRAMMAR

Articles

Voices

Reported Speech

Conditional Clauses (Type I)

### UNIT V - WRITING

Drafting formal and Cover Letters

Preparing Resume

Writing E-mails and Blogs

**TEXT BOOK:**

1. *Bhambhani, Nair & Hart. 2015. Embark. New Delhi: Cambridge University Press India Pvt. Ltd.*

**REFERENCE BOOK:**

1. *Bajwa & Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Chennai: Orient Black Swan.*



<b>18UCM23A</b>	<b>CORE III: ADVANCED ACCOUNTING</b>	<b>SEMESTER II</b>
-----------------	--	--------------------

**PREAMBLE:**

1. To enable the students to understand the accounting aspects on Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
CO1	Retrieve the concept of Consignment and Joint Venture	<b>K1</b>
CO2	Apply the functions and methods of Branch accounts, Hire purchase and Installment Accounts	<b>K3</b>
CO3	Carry out the partnership transactions such as formation and Admission of Partners.	<b>K2</b>
CO4	Construct partnership transactions such as Retirement, Death	<b>K3</b>
CO5	Apply the different methods in Dissolution of partnerships.	<b>K3</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	M	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	M	S	S

S-Strong; M-Medium; L-Low

<b>18UCM23A</b>	<b>CORE III: ADVANCED ACCOUNTING</b>	<b>SEMESTER II</b>
-----------------	--------------------------------------	--------------------

Total Credits: 5

Hours Per Week: 6

**Note: Distribution of Marks: 80% Problems and 20%Theory.****CONTENTS****UNIT - I**

Consignment: Features – Proforma invoice – Account sale – Delcredere commission – Accounting treatment in the books of the consignor and the consignee –Valuation of consignment stock – Normal Loss. Joint venture: Features – Difference between joint venture and consignment, Accounting Procedure – Methods of recording Joint venture Transactions – When one of the co-ventures is appointed to manage the joint venture only.

**UNIT - II**

Branch accounts – Dependent Branches – Features –Accounting in respect of Dependent Branches – Debtors System only – Cost Price and Invoice Price – Independent branches theory only – Hire purchase and Installment system – Difference between Hire Purchase System and Installment System – Calculation of Interest – Accounting Procedure – Hire purchase trading accounts (Debtors Method only).

**UNIT - III**

Partnership Accounts – Division of Profits – Capital Accounts – Fixed and Fluctuating Capital – Guarantee of Profits – Admission of a Partner – Calculation of Ratios – Goodwill: Need for valuation of goodwill - Treatment of Goodwill. Revaluation of Assets and Liabilities

## UNIT - IV

Retirement (Excluding Retirement cum admission) and Death of a Partner: Calculation of New Profit sharing Ratio – Treatment of Goodwill on Retirement/Death of a partner – Adjustment of capital after retirement. Death of a Partner: Mode of payment – Special Treatments.

## UNIT - V

Dissolution of Partnership: Meaning and Definition – Circumstances or modes of Dissolution – Settlement of Accounts – Accounting Treatment – Insolvency of a Partner: Garner Vs. Murray Rule (Theory only).

### TEXT BOOKS:

1. *Reddy, T.S. and Murthy, A.* 2014. **Financial Accounting** [Sixth Revised Edition]. Margham Publications, Chennai.
2. *Jain, S.P. and Narang, K.L.* 2007. **Financial Accounting** [Fifth Edition]. Kalyani Publishers, Ludhiana.

### REFERENCE BOOKS:

1. *Shukla, M.C. and Grewal, T.S.* 2007. **Advanced Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd, New Delhi.
2. *Gupta R.L Ramaswamy M* 2014. **Advanced accounting** [Tenth Edition]. Sultan Chand & Company Ltd, New Delhi.
3. *Arulandam. M.A and Ramaan. K.S,* 2012. **Advanced Accountancy**. [Revised Edition]. Himalaya Publishing House, Mumbai.
4. *Maheeswari S.N and Maheeswari. S.K* 2009. **Advanced Accounting (Volume I)**. [Tenth Edition]. Vikas Publishing House Private Ltd, New Delhi.

<b>18UCM23B</b>	<b>CORE IV: PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER:II</b>
-----------------	--	--------------------

**PREAMBLE:**

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

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define Management and administration and its related theories.	<b>K1</b>
<b>CO2</b>	Outline planning and decision making and its types	<b>K2</b>
<b>CO3</b>	Explain the organization structure and delegation of authorities in the organization	<b>K2</b>
<b>CO4</b>	Assess the motivational theories in the management.	<b>K5</b>
<b>CO5</b>	Identify the different techniques in co-ordination and control	<b>K3</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>18UCM23B</b>	<b>CORE IV: PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER:II</b>
-----------------	--	--------------------

**Total Credits:3**  
**Hours Per Week:3**

## **CONTENTS**

### **UNIT -I**

Definition of Management - Management and Administration - Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor - Henry Fayol - Mary Parker Follet - Mc Gregor and Peter F. Drucker.

### **UNIT - II**

Planning - Meaning - Nature and Importance of Planning - Planning promises - Methods and Types of plans - Decision Making.

### **UNIT - III**

Organization - Meaning, Nature and Importance - Process of Organization - Principles of Sound Organization - Organization Structure - Span of Control - Organization Chart Departmentation - Delegation and Decentralization - Authority relationship Line, Functional and Staff.

### **UNIT - IV**

Motivation - Need - Determinants of behavior - Maslow's Theory of Motivation - Motivation Theories in Management - X, Y and Z theories

### **UNIT - V**

Leadership. Styles - MBO - Management by Exception.

**TEXT BOOKS:**

1. T.Ramasamy (1999). **Principles of Management.** Himalaya publication
2. Dinkar pagare (2015). **Principles of Management. Sultan Chand & sons, New Delhi**

**REFERENCE BOOKS:**

1. *Mishara.N* (2015). Principles of Management. SBPD. Agra
2. *Jayasankar. J*, 2016. **Principles of Management.** (Third Edition). Margham Publications, Chennai.
3. *Sontakki. C.N*, 2003. **Principles of Management.** (Revised Edition). Kalyani Publishers, New Delhi.
4. *Sharma, R.K., and Shashi, K., Gupta.* (2002). **Business Management.** Kalyani Publishers, New Delhi.

<b>17UCM23P</b>	<b>CORE LAB - II COMPUTER APPLICATIONS (ADVANCED EXCELL AND TALLY ERP 9)</b>	<b>SEMESTER-II</b>
-----------------	--	--------------------

**Total Credits:2**  
**Hours Per Week:4**

## **CONTENTS**

### **I - ADVANCED EXCEL**

1. Prepare a data entry form for product details.
2. Create a student mark list to calculate grade using conditional formatting.
3. Prepare a MIS aging report for an accounts receivable statement and calculate the outstanding amount for the past due dates.
4. Calculate simple and compound interest.
5. Prepare a salary statement to maintain the daily attendance and calculate the PF, ESI of the employees.
6. Create an approximate match, exact match and arrangement of data using V - Look up and H - Look up.
7. Create a pivot table to analyze the sales report.
8. Prepare a final account statement.

### **II - TALLY.ERP 9 (Basic Concepts)**

1. Creation of a new company, group, voucher and ledger. Record minimum 10 transactions and display the relevant results.
2. Preparation of trading, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Preparation of Cash flow statement, Fund flow statement and Ratio Analysis by passing minimum 10 transactions.
4. Preparation of Trial Balance with minimum 10 transactions.



5. Preparation of inventory statement using (Calculate inventory by using the following methods)
  - a) FIFO b) LIFO c) Average cost Method d) Standard cost Method.
6. Preparation of Subsidiary Books – Cash book, Purchase book and Sales book with minimum of 10 transactions.
7. Prepare Receipts and Payments A/c and Income and Expenditure A/c for Non-Trading Organisation.

<b>17UMA2AB</b>	<b>ALLIED II: STATISTICS FOR BUSINESS</b>	<b>SEMESTER II</b>
-----------------	---	--------------------

**PREAMBLE**

- To create a problem solving attitude with the aid of statistical methodology.
- Students shall be able to use and apply a wide verity of specific statistical methods.

**COURSE OUTCOMES**

In the successful completion of the course, student will be able to

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1.</b>	Learn foundation of statistics such as how to collect, manage, analysis and present data	<b>K1</b>
<b>CO2.</b>	Use measures of central tendency for solving the various data.	<b>K2</b>
<b>CO3.</b>	Compute and interpret the coefficient of correlation.	<b>K2</b>
<b>CO4.</b>	Explore the relation between the variables using regression line.	<b>K3</b>
<b>CO5.</b>	Fitting a trend line and find the unknown values using Time series.	<b>K3</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>CO5/PO5</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	M	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	M	S	S

S-Strong : M-Medium : L-Low

<b>17UMA2AB</b>	<b>ALLIED II: STATISTICS FOR BUSINESS</b>	<b>SEMESTER II</b>
-----------------	---	--------------------

**Total Credits: 4**  
**Hours per week: 5**

## **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 coefficient of variation (Simple problems).

### **UNIT - III**

Correlation – Meaning and definition – Types of correlation – Scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation – Coefficient of correlation 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 variations – Method of simple average.

**TEXT BOOK:**

1. *Navnitham, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers.

**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

17UFC2FA	<b>PART-IV:VALUE EDUCATION- HUMAN RIGHTS</b>	<b>SEMESTER - II</b>
----------	--	----------------------

**Total Credits: 2**  
**Hours per week: 2**

## CONTENTS

### UNIT- I

#### **Concept of Human Values, Value Education Towards Personal Development**

Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education.

**Personal Development:** Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers.

**Character Formation towards Positive Personality:** Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

### UNIT - II

#### **Value Education Towards National and Global Development**

**National and International Values:** Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity.

Social Values - Pity and probity, self control, universal brotherhood.

Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious Values - Tolerance, wisdom, character.

Aesthetic values - Love and appreciation of literature and fine arts and respect for the same.

National Integration and international understanding.

## UNIT - III

**Impact of Global Development on Ethics and Values:** Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise.

**Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality:** Comparison and competition; positive and negative thoughts.

Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

## UNIT - IV

### Therapeutic Measures

Control of the mind through

- a. Simplified physical exercise
- b. Meditation – Objectives, types, effect on body, mind and soul
- c. Yoga – Objectives, Types, Asanas
- d. Activities:
  - (i) Moralisation of Desires
  - (ii) Neutralisation of Anger
  - (iii) Eradication of Worries
  - (iv) Benefits of Blessings

## UNIT- V

### Human Rights

1. Concept of Human Rights – Indian and International Perspectives
  - a. Evolution of Human Rights
  - b. Definitions under Indian and International documents
2. Broad classification of Human Rights and Relevant Constitutional Provisions.
  - a. Right to Life, Liberty and Dignity
  - b. Right to Equality
  - c. Right against Exploitation
  - d. Cultural and Educational Rights
  - e. Economic Rights
  - f. Political Rights
  - g. Social Rights

3. Human Rights of Women and Children
  - a. Social Practice and Constitutional Safeguards
    - (i) Female Foeticide and Infanticide
    - (ii) Physical assault and harassment
    - (iii) Domestic violence
    - (iv) Conditions of Working Women
4. Institutions for Implementation
  - a. Human Rights Commission
  - b. Judiciary
5. Violations and Redressal
  - a. Violation by State
  - b. Violation by Individuals
  - c. Nuclear Weapons and terrorism
  - d. Safeguards.

#### REFERENCE BOOKS:

1. *Dey A. K*, 2002, **Environmental Chemistry**. New Delhi – Vile Dasaus Ltd.
2. *Gawande . E.N.* **Value Oriented Education**. Vision for better living. New Delhi, Saruptsons.
3. *Brain Trust Aliyar*, 2008, **Value Education for health, happiness and harmony**. Vethathiri publications, Erode.
4. *Ignacimuthu S. J. S*, 1999, **Values for life**. Bombay Better Yourself.
5. *Seetharam. R. (Ed)*, 1998 , **Becoming a better Teacher** Madras Academic Staff College.
6. *Grose. D. N* , 2005, **A text book of Value Education**. Dominant Publishers and Distributors, New Delhi.
7. *Shrimali K. L*, 1974, **A Search for Values in Education**. Vikas Publishers,



Delhi.

8. *Yogesh Kumar Singh & Ruchika Nath* , 2005, **Value Education**. P. H Publishing Corporation, New Delhi.
9. *Venkataram & Sandhiya. N*, 2001, **Research in Value Education**. APH Publishing Corporation, New Delhi.
10. *Ruhela S. P.* **Human Value and Education**. Sterling publishers, New Delhi.
11. *Brain Trust Aliyar*, 2004, **Value Education for Health, Happiness and Harmony**. Vethathiri publications , Erode.
12. *Swami Vivekananda* , 2008, **Personality Development**. Advaita Ashrama,Kolkata.
13. *Swami Jagadatmananda*, **Learn to Live**. Sri Ramakrishna Math, Chennai.

<b>18UCO002</b>	<b>CORE V : PRINCIPLES OF MARKETING</b>	<b>SEMESTER-III</b>
-----------------	---	---------------------

**PREAMBLE:**

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

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the concepts of marketing and the role of marketing in business and society.	<b>K1 ,K2</b>
<b>CO2</b>	Discuss basic Functions of Marketing Management.	<b>K2</b>
<b>CO3</b>	Explain the historical background and concept of consumer behaviour	<b>K3</b>
<b>CO4</b>	Steps in New Product Development, Product life cycle , marketing mix, Product Line and Product Mix Strategies	<b>K2</b>
<b>CO5</b>	Analyse clearly about the consumer protection and right	<b>K4</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	S	M	S

S-Strong; M-Medium; L-Low

<b>18UCO002</b>	<b>CORE V : PRINCIPLES OF MARKETING</b>	<b>SEMESTER -III</b>
-----------------	---	----------------------

**Total Credits: 4**  
**Hours Per Week: 4**

## **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 Relations 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 - Advertisement - Media of Advertisement -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. *Philip Kotler., and Gary Armstrong. 2008. Principles of Marketing [Twelfth Edition]. Pearson Education Publication, Chennai.*
2. *Sherlekar, S.A. 2009. Marketing Management [Thirteenth Edition]. Himalaya Publishing House, Mumbai.*

<b>17UCM33B</b>	<b>CORE VI : DATABASE MANAGEMENT SYSTEM</b>	<b>SEMESTER- III</b>
-----------------	---	----------------------

**PREAMBLE:**

1. To gain overall knowledge about computer and its various components.
2. To acquire knowledge on software packages

**COURSE OUTCOME:**

On the successful completion of the course, students will be able to

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Demonstrating the fundamentals of Database System Architecture and Storage Structure	<b>K1, K2</b>
<b>CO2</b>	Explain in detail about Relational Approaches and its Operations	<b>K2, K3</b>
<b>CO3</b>	Make use of QBE and Normalization concept	<b>K1, K3</b>
<b>CO4</b>	Analyze IMS Data structure and its manipulation.	<b>K4, K5</b>
<b>CO5</b>	Evaluate knowledge on Architecture of DBTG System	<b>K5, K6</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	M	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM33B</b>	<b>CORE VI : DATABASE MANAGEMENT SYSTEM</b>	<b>SEMESTER III</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT- I**

Database System Architecture - Basic Concepts: Database System - Operational Data - Data Independence - Architecture for a Database System - Distributed Databases. Storage Structures: Representation of Sample Data. Data Structures and Corresponding Operators: Introduction - Relation Approach - Hierarchical Approach - Network Approach.

### **UNIT - II**

Relational Approach: Relational Data Structure - Relation - Domain - Attributes - Keys - Types. Relational Algebra: Introduction - Traditional Set Operation- Special Relational Operations.Embedded SQL: Introduction - Operations not involving cursors - involving cursors -Dynamic statements.

### **UNIT - III**

Query by Example: Introduction - Retrieval operations - Built-in Functions - update operations - QBE Dictionary. Normalization: Functional dependency - First - Second - Third normal forms.

### **UNIT - IV**

Hierarchical Approach: IMS data structure - Physical Database - Database Description- Hierarchical sequence. External level of IMS: Logical Databases -Program communication block. IMS Data manipulation: DL/I Operations - DL / I Examples.



## UNIT - V

Network Approach: Architecture of DBTG System. DBTG Data Structure: The set construct – Hierarchical and Network Examples - Singular sets - Sample Schema. – DBTG Data Manipulation.

### TEXT BOOKS:

1. *Date, C.J.* 2006. **An Introduction to Database Systems** [Third Edition]. Narosa Publication House, New Delhi.
2. *Bipin, C. Desai.* 1998. **An introduction to Database Systems** [First Edition]. Galgotia Publications, New Delhi.

### REFERENCE BOOKS:

1. *Atul Kahate.* 2008. **Introduction to Database Management System** [Second Edition]. Pearson Education, New Delhi.
2. *Date, C.J.* 2006. **An Introduction to Database Systems** [Eight Edition]. Narosa Publication House, New Delhi.
3. *Gerald V Post* 2006. **Database management systems.** [Third Edition]. Tata Mcgraw Hill, New Delhi.
4. *M. Tamer Ozsu.* **Principles Of Distributed Database Systems.** [First Edition]. Pearson Education, New Delhi.

<b>18UCM002</b>	<b>CORE VII: COST ACCOUNTING</b>	<b>SEMESTER III</b>
-----------------	----------------------------------	---------------------

**PREAMBLE:**

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

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Discuss the methods of cost accounting and know about cost sheet.	<b>K2</b>
<b>CO2</b>	Apply different method to analysis level material control	<b>K3</b>
<b>CO3</b>	Use different methods of wages & incentives to labour and Absorption of overhead	<b>K3</b>
<b>CO4</b>	Explain a process costing system and compute the Cost of each process of finished produced	<b>K2</b>
<b>CO5</b>	Retrieve the concept of Contract costing and Job costing	<b>K1</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

18UCM002	CORE VII: COST ACCOUNTING	SEMESTER III
----------	---------------------------	--------------

**Total Credits: 5**  
**Hours Per Week: 6**

**Note:** Distribution of Marks: 60% problems and 40% theory.

### **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 - LIFO - FIFO.

#### **UNIT- III**

Labour: System of wage payment - Idle time - Control over idle time - Labour turnover -Methods of Remuneration and incentive systems - Halsey Plan - Rowan Plan only -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.

### TEXT BOOKS:

1. *Reddy, T.S., and Hari Prasad Reddy, Y.* 2011. **Cost Accounting**, Margham Publications, Chennai.
2. *Jain S.P and Narang K.L.* 2000. **Cost Accounting**, Kalyani Publishers, New Delhi.

### REFERENCE BOOKS:

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.
2. Pillai, R.S.N. and Bagavathi 2014. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.
3. Saxena V, Vashist C 2014. **Advanced Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.
4. M.N. Arora 2005. **Cost Accounting**. Sultan Chand, New Delhi.

<b>17UCM33P</b>	<b>CORE LAB - III COMPUTER APPLICATIONS (ORACLE &amp; TALLY ERP 9)</b>	<b>SEMESTER -III</b>
-----------------	--	----------------------

**Total Credits: 2**  
**Hours Per Week: 4**

### CONTENTS

#### ORACLE - SQL

1. Preparation of table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

#### Queries:

- Displaying all the records of the company which are in the ascending order of GP percent.
  - Displaying the name of the company whose supplier name is "Telco".
  - Displaying the details of the company whose GP percent is greater than 20 and order by GP Percent.
  - Displaying the detail of the company having the employee ranging from 300 to 1000.
  - Displaying the name of the company whose supplier is same as the Tata's.
2. Preparation of table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

**Queries**

- Displaying the name of the employee whose salary is greater than Rs.10,000
- Displaying the details of employees in ascending order according to Employee Code.
- Displaying the total salary of the employees whose grade is "A"
- Displaying the details of the employee earning the highest salary.
- Displaying the names of the employees who earn more than "Ravi"

3. Preparation of table "Student" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

**Queries:**

- Calculating the average percentage of students.

- b) Displaying the names of the students whose percentage is greater than 80.
- c) Displaying the details of the student who got the highest percentage.
- d) Displaying the details of the students whose percentage is between 50 and 70.
- e) Displaying the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Preparation of table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Rate	Number	4 with decimal places
Total Amount	Number	8 with decimal places

**Queries:**

- a) Using update statements calculate the total amount and then select the record.
- b) Selecting the records whose unit of measure is "Kg".
- c) Selecting the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculating the entire total amount by using sum operation.
- e) Calculating the number of records whose unit price is greater than 50 with count operation.

5. Preparation of table PAYROLL with the following fields and inserts the values:



Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

**Queries:**

- Updating the records to calculate the net pay.
- Arranging the records of the employees in ascending order of their net pay.
- Displaying the details of the employees whose department is "Sales".
- Selecting the details of employees whose  $HRA \geq 1000$  and  $DA \leq 900$ .
- Selecting the records in descending order.

6. Preparation of Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

**Queries:**

- Inserting the records into the table publisher and book.

- b) Designing the structure of the tables.
- c) Displaying the details of the book with the title "DBMS".
- d) Displaying the details of the book with price>300.
- e) Displaying the details of the book with publisher name "Kalyani".
- f) Selecting the book code, book title, publisher city is "Delhi".
- g) Selecting the book code, book title and book price sort by book price.
- h) Counting the number of books of publisher starts with "Sultan chand".
- i) Search the name of the publisher starting with "S".

### **TALLY.ERP 9 (Advanced Concepts)**

1. Preparation of Bill wise details using F11, contact details, references, credit bill and Settlement features.
2. Prepare Batch wise details using Different, Actual and Billed Quantity.
3. Create a price list and point of sales for simplified billing system.
4. Prepare Bill of Materials for finished goods using manufacturing journal.

<b>18UFI001</b>	<b>ALLIED III : BUSINESS ECONOMICS</b>	<b>SEMESTER -III</b>
-----------------	--	----------------------

**PREAMBLE**

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

**COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define Business Economics concepts to be applied in Business and to tell role and responsibilities of a Business Economist.	<b>K1</b>
<b>CO2</b>	Analyze the demand and supply conditions and to give outline on both elasticity of demand and supply.	<b>K4</b>
<b>CO3</b>	Compare various cost concepts and identify the cost output relationships.	<b>K2</b>
<b>CO4</b>	Evaluate pricing and output relationships to adopt appropriate pricing methods under different market situations.	<b>K5</b>
<b>CO5</b>	Make use of the concepts relating to national income and estimation of national income using various methods.	<b>K3</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	M	S	S
<b>CO5</b>	S	S	S	S	S

S=Strong, M-Medium, L=Low

18UFI001	ALLIED III : BUSINESS ECONOMICS	SEMESTER -III
----------	---------------------------------	---------------

**Total Credits: 4**  
**Hours Per Week: 4**

## 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.(4<sup>th</sup> 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. . (4<sup>th</sup> 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.(7<sup>th</sup> edition)( Unit I-V)

<b>18UCM3SA</b>	<b>SKILL BASED COURSE I: COMMERCIAL LAW</b>	<b>SEMESTER -III</b>
-----------------	---	----------------------

**OBJECTIVES:**

1. To enlighten the students' knowledge on the basic Business Law
2. To have a thorough knowledge on fundamental concepts of Law of Contract and relevant laws.

**COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To state the law relating to Indian Contract Act and define the concept of contract.	<b>K1</b>
<b>CO2</b>	To understand the different essential of valid consideration, disqualified by law.	<b>K2</b>
<b>CO3</b>	To understand the performance of contract and different modes of discharge of contract.	<b>K2</b>
<b>CO4</b>	To Understand the indemnity and guarantee	<b>K3</b>
<b>CO5</b>	To explain the concept of special contracts	<b>K3</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>18UCM3SA</b>	<b>SKILL BASED COURSE I: COMMERCIAL LAW</b>	<b>SEMESTER -III</b>
-----------------	---	----------------------

**Total Credits:3**  
**Hours Per Week:3**

## **CONTENTS**

### **UNIT - I**

Law - Meaning - Law of Contract - Essential Elements of Valid Contract - Type 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 -No consideration No contract- Capacity to Contract - Law relating to Minor, Persons of Unsound Mind - Persons Disqualified by Law.

### **UNIT - III**

Performance of Contract - Modes of Performance Essentials of a valid Tender- Time as the essence of the contract - Quasi-Contract -Features- Differences between Quasi contract and Contract- Types - Discharge of Contract - Modes of Discharge - Remedies for Breach of Contract.

### **UNIT - IV**

Contract of Indemnity and Guarantee -Rights of an indemnity holder, Essentials of a valid contract of Indemnity and guarantee - Bailment and Pledge- Kinds- Rights and duties of Bailor and Bailee.

## UNIT - V

Sale of Goods Act – Goods – Classification of Goods – Sale and Agreement to Sell – Conditions and Warranties – Distinguish between Condition and Warranty– Law of Carriage of Goods.

### TEXT BOOKS:

1. *Kapoor, N.D.* 1996. **Business Law** [Second Edition]. Sultan Chand & Company Ltd ., New Delhi.
2. *Pillai, R.S.N., and Bagavathi, V.* 1996. **Business Law** [Second Edition]. Sultan Chand & Company Ltd ., New Delhi.

### BOOKS FOR REFERENCE:

1. *Kapoor, N.D.* 2004. **Elements of Mercantile Law** [Twenty-eighth Edition]. Sultan Chand & Company Ltd ., New Delhi.
2. *Kuchhal, M.C.* 2013. **Merchanthile Law** [Eighth Edition]. Vikas Publications, New Delhi .



**NON - MAJOR ELECTIVE COURSES**

<b>17UNM34O</b>	<b>NMEC - I : BUSINESS ACCOUNTING</b>	<b>SEMESTER III</b>
-----------------	---------------------------------------	---------------------

**PREAMBLE:**

1. To make the students learn the Concepts and Conventions of Accounting and Basic Cost Accounting Framework.

**COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the basic accounting concepts for classifying and recording the day to day business transactions.	<b>K1</b>
<b>CO2</b>	Illustrate subsidiary ledgers which are helpful in accounting systems.	<b>K2</b>
<b>CO3</b>	Apply the basic procedures for summarizing and preparing final accounts.	<b>K3</b>
<b>CO4</b>	Analyze the concept of cost accounting in preparation of cost sheet and Material Issues.	<b>K4</b>
<b>CO5</b>	Estimate various Budgets in a business organisation .	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	M	S	S	S
<b>CO5</b>	S	S	M	S	S

S=Strong,M-Medium,L=Low

17UNM34O	NMEC - I : BUSINESS ACCOUNTING	SEMESTER III
----------	--------------------------------	--------------

**Total Credits: 2**

**Hours Per Week: 2**

**Note:** Distribution of marks: 80% problems (Simple) and 20% theory.

### **CONTENTS**

#### **UNIT- I**

Fundamentals of Book Keeping - Double entry system- difference between single entry system and double entry system -Rules of accounting- Journal - Ledger.

#### **UNIT-II**

Subsidiary Books: Purchase book-Purchase return book-Sales book-Sales return book.

#### **UNIT-III**

Trial Balance - final Accounts of a Sole Trader with simple adjustments

#### **UNIT-IV**

Cost Accounting - Element of cost - Preparation of CostSheet - Material Issues - LIFO -FIFO.

#### **UNIT-V**

Budgeting and budgetary control- types of budget - Production budget - Cash budget.

**TEXT BOOKS:**

1. *Reddy and Murthy, A.* **Financial Accounting**. Margham Publishers.
2. *Vinayakam, N., Maniam, P.L., and Nagarajan, K.L.* **Principles of Accountancy** Sultan Chand & Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. *Pillai, R.S.N., and Bagavathi, V.* 2004. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.
2. *Sharma and Gupta, S.K.* 2006. **Management Accounting**. Kalyani Publishers, New Delhi.
3. *S.N. Maheswari* 2006. **Management Accounting**. Sultan Chand and Company Ltd., New Delhi.
4. *M.N. Arora* 2005. **Cost Accounting**. Sultan Chand, New Delhi.

17UFC3FA	பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1 (Basic Tamil )	SEMESTER- III
----------	---	---------------

இளங்கலை 2017 – 2018 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது

(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

(பருவத் தேர்வு உண்டு )

அலகு : 1. தமிழ் மொழியின் அடிப்படைக் கூறுகள் .

அ) எழுத்துகள் :

- உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
- மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
- உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் வகைகள் :பெயர்ச்சொல், வினைச்சொல் – விளக்கம் (எ.கா.)

அலகு : 2. குறிப்பு எழுதுதல்

- பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
- தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),  
எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள்,  
வண்ணங்கள்
- ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின்  
உறவுப்பெயர்கள்
- இந்திய மாநிலங்கள், நதிகள், தேசத் தலைவர்கள் பற்றிய  
குறிப்புகள்

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 50			
பகுதி – அ	சரியான விடையைத் தேர்வு செய்தல்	10x2=20	அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
பகுதி – ஆ	அரைப்பக்க அளவில் விடையளிக்க	5x3=15	
பகுதி- இ	இரண்டு பக்க அளவில் விடையளிக்க	1x15=15	

17UFC3FB	பகுதி - 2 : சிறப்புத் தமிழ்தாள் : 1 (Advanced Tamil )	SEMESTER- III
----------	--	---------------

இளங்கலை 2017 – 2018 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 – ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு  
உரியது)  
(பருவத் தேர்வு உண்டு )

அலகு – 1: மரபுக் கவிதைகள்

அ)பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ)பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- உலக ஒற்றுமை
- வாளினை எட்டா!

அலகு – 2 : புதுக்கவிதைகள்

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு – 3 : இலக்கணம்

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, - ல, ழ, ள - ந, ண, ன - வேறுபாடு அறிதல்

அலகு – 4: கடிதங்கள் எழுதுதல்

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு – 5: பாடம் தழுவிய வரலாறு

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை - விளக்கம்

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 50			
பகுதி -அ	சரியான விடையைத் தேர்வு செய்தல்	10x1=10	ஒவ்வொரு அலகிலும் இரண்டு வினாக்கள்
பகுதி -ஆ	அரைப்பக்க அளவில் விடையளிக்க	5x3=15	ஒவ்வொரு அலகிலும் ஒரு வினா
பகுதி -இ	இரண்டு பக்க அளவில் விடையளிக்க	5x5=25	ஒவ்வொரு அலகிலும் ஒரு வினா
குறிப்பு: பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்			

17UFC3FC	<b>PART-IV: YOGA FOR HUMAN EXCELLENCE</b>	<b>SEMESTER - III</b>
----------	---	-----------------------

**Total Credits: 2**  
**Hours Per Week: 2**

## **CONTENTS**

### **UNIT - I**

#### **Yoga and Physical Health**

- 1.1 Physical Structure-Three bodies-Five limitations
- 1.2 Simplified physical Exercise - Hand Exercises - Leg Exercises - Breathing Exercises - Eye Exercises -Kapalapathi
- 1.3 Maharasanas 1-2 Massages - puncture-Relaxation
- 1.4 Yogasanas - Padmasana- Vajrasanas-Chakrasanas (side) - Viruchasanas -Yoga muthra - Patchimothasanas - Ustrasanas - Vakkarasanas - Salabasanas

### **UNIT - II**

#### **Art of Nurturing the life force and Mind**

- 2.1 Maintaing the youthfulness -Postponing the ageing process
- 2.2 Sex and Spirituality - Significance of sexual vital fluid - Married life Chastity
- 2.3 Ten stages of Mind
- 2.4 Mental frequency - Methods for concentration

### **UNIT - III**

#### **Sublimation**

- 3.1 Purpose and Philosophy of life
- 3.2 Introspection - Analysis of Thought
- 3.3 Moralization of Desires
- 3.4 Neutralization of Anger



## **UNIT IV**

### **Human Resources Development**

- 4.1 Eradication of worries
- 4.2 Benefits of Blessings
- 4.3 Greatness of Friendship
- 4.4 Individual Peace and World Peace

## **UNIT V**

### **Law of Nature**

- 5.1 Unified force – Cause and Effect system
- 5.2 Purity of Thought and Deed and Genetic Centre
- 5.3 Love and Compassion
- 5.4 Cultural Education – Fivefold Culture

17UFC3FC	<b>PART-IV: YOGA FOR HUMAN EXCELLENCE</b>	<b>SEMESTER - III</b>
----------	---	-----------------------

**Total Credits: 2**  
**Hours Per Week: 2**

**1) யோகமும் உடல் நலமும்**

1.1 உடலமைப்பு – 3 உடல்கள் - ஐந்தில் அளவு முறை

1.2 எளியமுறை உடற்பயிற்சி – கைப்பயிற்சி – கால் பயிற்சி - மூச்சுபயிற்சி – கண் பயிற்சி –  
கபாலபதி

1.3 மகராசனம் 1-2 – உடல் தேய்த்தல் - அக்குபிரஸர் பயிற்சி – உடல் தளர்த்தல்

1.4 யோகாசனங்கள்: - பத்மாசனம் - வஜ்ராசனம் - சக்கராசனம் (பக்கவாட்டில்)-  
விருச்சாசனம் - யோக முத்ரா – பச்சி மோத்தாசனம் உஸ்ட்ராசனம் -  
சலபானம்

**2) உயிர்வளமும் - மனவளமும்**

2.1 இளமை காத்தல் -முதுமையைத் தள்ளிப்போடுதல்

2.2 பாலுணர்வும் ஆன்மீகமும் -வித்தின் மகிமை - இல்லற வாழ்வு – கற்புநெறி

2.3 மனதின் பத்து படிநிலைகள்

2.4 மன அலைச்சுழல் - மன ஓர்மைக்கான பயிற்சிகள்

**3) குணநலப்பேறு**

3.1 வாழ்வின் நோக்கம் வாழ்க்கைத் தத்துவம்

3.2 அகத்தாய்வு – எண்ணம் ஆராய்தல்

3.3 ஆசை சீரமைத்தல்

3.4 சினம் தவிர்த்தல்

**4) மனித வளமேம்பாடு**

4.1 கவலை ஒழித்தல்

4.2 வாழ்த்தும் பயனும்

4.3 நட்பு நலம்

4.4 தனிமனித அமைதி – உலக அமைதி

5) இயற்கை நியதி

5.1 ஒருங்கிணைப்பு ஆற்றல் - செயல்விளைவுத் தத்துவம்

5.2 மனத்தூய்மை வினைத்தூய்மை –கருமையம்

5.3 அன்பும் கருணையும்

5.4 பண்பாட்டுக் கல்வி – ஐந்தொழுக்கப் பண்பாடு

17UFC3FD	PART-IV: WOMEN'S RIGHTS	SEMESTER - III
----------	-------------------------	----------------

**Total Credits: 2**  
**Hours Per Week: 2**

## CONTENTS

### UNIT- I

**Laws, Legal Systems and Change:** Definition - Constitutional law, CEDAW and International Human Rights - Laws and Norms - Laws and Social Context - Constitutional and Legal Framework.

### UNIT- II

**Politics Of Land And Gender In India:** Introduction - Faces of Poverty - Land as Productive Resources - Locating Identities - Women's Claims to Land - Right to Property - Case Studies.

### UNIT- III

**Women's Rights: Access to Justice:** Introduction - Criminal Law - Crime Against Women - Domestic Violence - Dowry Related Harassment and Dowry Deaths - Molestation - Sexual Abuse and Rape - Loopholes in Practice - Law Enforcement Agency.

### UNIT- IV

**Women's Rights:** Violence Against Women - Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

### UNIT -V

**Special Women Welfare Laws:** Sexual Harassment at Work Places - Rape and Indecent Representation - The Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking - The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

### REFERENCES BOOKS:

1. *Nitya Rao*. 2008. **"Good Women do not Inherit Land"** Social Science Press

and Orient Blackswan.

2. *International Solidarity Network* , 2006 ,**“Knowing Our Rights”** An imprint of Kali for Women.
3. *Kaushik. P.D.* 2007. **“Women Rights”** Bookwell Publication.
4. *Aruna Goal.* 2004. **“Violence Protective Measures for Women Development and Empowerment.”** Deep and Deep Publications Pvt.
5. *Monica Chawla.* 2006. **“Gender Justice”**. Deep and Deep Publications Pvt Ltd.
6. *Preeti Mishra.* 2007. **“Domestic Violence Against Women”**. Deep and Deep Publications Pvt.
7. *ClairM.Renzetti, Jeffrey L.Edleson, and Raquel Kennedy Bergen.* 2001. Source Book on **“Violence Against Women”**. Sage Publications.

17UFC3FE	PART-IV: CONSTITUTION OF INDIA	SEMESTER - III
----------	--------------------------------	----------------

**Total Credits: 2**

**Hours Per Week: 2**

## **CONTENTS**

### **UNIT I**

Making of Constitution - Constituent Assembly- Dr.RajendraPrasath-  
Dr.B.R.Ambedkar - Salient features - Fundamental Rights.

### **UNIT II**

Union Executive - President of India - Vice-President - Prime Minister  
- Cabinet - Functions

### **UNIT III**

Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers

### **UNIT IV**

Union Judiciary - Supreme Court - Functions - Rule of law

### **UNIT V**

State - Executive - Legislature - Judiciary - Role of Tamilnadu  
Public Service Commission.

**REFERENCE BOOKS:**

1. *Agharwal.R.C.* 1977, **National Moment and Constitutional Development.** New Delhi.
2. *Chapra B.R.,* 1970,**Constitution of India.** New Delhi.
3. *Rao B.V,* 1975. **Modern Indian Constitution.** Hyderabad.
4. *Nani Palkhivala ,*1970, **Constitution of India,** New Delhi.
5. *Krishna Iyer, V.R.,* 2009, **Law and Justice.** New Delhi.
6. Reference Manual from the Govt. of Tamilnadu

<b>17UCMSS1</b>	<b>Self Study- I : PRINCIPLES OF TAXATION</b>	<b>SEMESTER - III</b>
-----------------	---	-----------------------

**PREAMBLE:**

1. To enable the students to know the basics of taxation and to know about various basic concepts used in taxation.

**COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
CO1	Define the various concepts of taxation.	<b>K1</b>
CO2	Relate the effects of taxation on Production, Consumption and Distribution.	<b>K2</b>
CO3	Identify the Constitutional basis for taxation and distribution of revenue between Centre and State.	<b>K3</b>
CO4	List out the recommendations of Finance Commission.	<b>K4</b>
CO5	Assess which is Tax avoidance and Tax Evasion.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO 4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	S	S	S
<b>CO5</b>	S	M	M	S	S

S-Strong; M-Medium; L-Low



17UCMSS1	Self Study- I : PRINCIPLES OF TAXATION	SEMESTER - III
----------	--	----------------

**Total Credit : 1**

## CONTENTS

### UNIT -I

Public Finance - Categories of revenue to Government - Taxes, borrowings, receipts from public sector undertaking, etc. Tax - Definition and General Characteristics - Direct and Indirect Taxes - Comparison - Merits and Demerits of Direct and Indirect Taxes.

### UNIT - II

Proportional, Progressive and Regressive Taxation- Canons of Taxation - Shifting and Incidence of Taxation - Effects of Taxation on Production, Distribution and Consumption.

### UNIT - III

Federal Financial System - Principles of Federal Finance - Constitutional basis for Taxation -Union List, State List and Concurrent List - Distribution of Revenue between Centre and States.

### UNIT: -IV

Finance Commissions - Recommendations - Double Taxation- GST-SGST-CGST-IGST.

### UNIT: -V

Black Money - Causes - Remedies - Measurement of Black Money - Tax Evasion and Tax Avoidance.

### TEXT BOOK:

1. *R.Parameswaran* – **Principles of Taxation.**
2. *Dr.S.R Myneni*– **Principles of Taxation and Tax Laws**

<b>17UCMSS2</b>	<b>Self Study- II : BANKING THEORY</b>	<b>SEMESTER -III</b>
-----------------	--	----------------------

**PREAMBLE:**

To understand basic knowledge of banking concepts and also to provide in depth knowledge in the field of Indian money markets.

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define banking and list out the functions of various banks.	<b>K1</b>
<b>CO2</b>	Outline the recent trends in banking.	<b>K2</b>
<b>CO3</b>	Identify the role of RBI in regulating and controlling banks.	<b>K3</b>
<b>CO4</b>	Compare Indian Money market with British and American Money Market.	<b>K4</b>
<b>CO5</b>	Determine the importance of various banks such as SBI, Commercial banks, RRB and Development banks.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO 4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	S	S	S
<b>CO5</b>	S	S	M	S	S

<b>17UCMSS2</b>	<b>Self Study- II: BANKING THEORY</b>	<b>SEMESTER -III</b>
-----------------	---------------------------------------	----------------------

**Total Credit : 1**

## **CONTENTS**

### **UNIT -I**

Origin of banks-Definition of banking- Classification of banks- Banking System:Unit Banking - Branch Banking -Universal Banking & Banking Markets - Functions of Modern commercial Banks -Credit Creation by commercial Banks.

### **UNIT- II**

Recent Trends in Indian Banking-Automated teller Machines-MerchantBanking - Mutual Fund - Factoring Services - Customer Services - Credit Cards -E-Banking -Mobile Banking -Home Banking.

### **UNIT- III**

Central Banks-Functions-Credit Control Measures-Quantitative andSelective Credit control measures - Role of RBI in regulating and controlling banks.

### **UNIT -IV**

State Bank of India-role and functions -rural financing - Regional Rural Banks

### **UNIT- V**

Co-operative banks- role and function - Development banking.

**TEXT BOOKS:**

1. *Natarajan.S,.Kandasamy.K.P & Dr.Parameswaran.R.Indian banking*,Sultan Chand & Company Ltd.
2. *Sundharam&Varshney* 2010.**Banking theory law and practice. [Nineteenth Edition]**Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. *Gordon.E, Natarajan.K, 2014.Banking Theory Law and Practice.*[Twenty fourth Edition]Himalaya Publishing House Pvt. Ltd.
2. *Sundharam.K.P.M, Sundharam.E.N, 1996.Modern Banking.*[Eleventh Edition] Sultan Chand & Sons.

<b>18UCM003</b>	<b>CORE-VIII : MANAGEMENT ACCOUNTING</b>	<b>SEMESTER- IV</b>
-----------------	--	---------------------

**Total Credits: 5**  
**Hours Per Week: 6**

### **PREAMBLE**

- To reveal the knowledge on utilization of fund and management of fund.
- To analyse the various concepts and techniques for better financial decision.

### **COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Discuss the objectives of management accounting and know about tools and techniques.	<b>K2</b>
<b>CO2</b>	Apply different formula to analysis the balance sheet	<b>K3</b>
<b>CO3</b>	Prepare analyses of various special decisions, using relevant cash flow and fund flow.	<b>K2</b>
<b>CO4</b>	Analyse cost-volume-profit techniques to determine optimal managerial decisions	<b>K4</b>
<b>CO5</b>	Prepare a budget and demonstrate an understanding of the relationship between the components.	<b>K2</b>

### **MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>18UCM003</b>	<b>CORE-VIII : MANAGEMENT ACCOUNTING</b>	<b>SEMESTER- IV</b>
-----------------	--	---------------------

**Total Credits: 5**

**Hours Per Week:6**

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

### **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.

Working Capital - Working capital requirements and its computation.

#### **UNIT- III**

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. Key

factors: Make or Buy- Pricing decision –Effect of changes in sales price.

## **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. Sharma and S.K.Gupta. 2006. **“Management Accounting”**, Kalyani Publishers, New Delhi.
2. Ramachandran & Srinivasan. R. 1998. **Management Accounting**. Sriram Publications, Trichy.

### **REFERENCE BOOKS:**

1. S.P. Jain and K.L. Narang, 2016. **“Cost and Management Accounting”**, Kalyani Publishers, New Delhi.
2. Dr. S.N. Maheswari. 2014. **“Management Accounting”**, Sultan Chand & Sons, New Delhi.
3. Dr. K. L. Gupta, Dr. S.P. Gupta. 2019. **“Management Accounting”**, Sathiya Bhawan Publications, New Delhi.
4. M N Arora & Priyanka Katyal. 2017. **“Cost and Management Accounting”**, Vikas Publications, New Delhi.

<b>17UCM43B</b>	<b>CORE-IX -OBJECT ORIENTED PROGRAMMING WITH C++</b>	<b>SEMESTER- IV</b>
-----------------	--	---------------------

**Total Credits: 4****Hours Per Week: 5****PREAMBLE:**

1. To stimulate the knowledge of OOPs Concepts through C++
2. The students must be able to construct an Application with C++

**COURSE OUTCOMES:**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Infer the concept of OOPS language and methodologies	<b>K2</b>
<b>CO2</b>	Illustrate the Structure of C++, Basic Data Types and Control Structures	<b>K2,K3</b>
<b>CO3</b>	Make use of Functions , Constructor, Destructor and Operator Overloading with Arguments	<b>K3, K4</b>
<b>CO4</b>	Developing the concept of inheritance and its types	<b>K3, K4</b>
<b>CO5</b>	Assessing the Console and unformatted I/O Operations	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	M	S	S	S	S
<b>CO4</b>	M	S	S	S	S
<b>CO5</b>	S	M	S	S	S

S-Strong; M-Medium; L-Low



<b>17UCM43B</b>	<b>CORE-IX : OBJECT ORIENTED PROGRAMMING WITH C++</b>	<b>SEMESTER- IV</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT - I**

Introduction to C++ : Evaluation of Programming Paradigm – Key Concept of OOP'S - Objects - Classes - Data Abstraction and Encapsulation- Inheritance - Polymorphism - Message Communication - Popular OOPs Languages. Merits and Demerits of OOPs -Application of OOPs.

### **UNIT -II**

C++ Declarations : Structure of C++ Program – Types of Tokens - Data Types in C++ – Declaration of Variables - Reference Variables – Operators in C++ – ScopeResolution Operator – Control Structures : If - If ... Else – Switch Case – Goto – Break - For - While – Do While. Classes and Objects : Classes in C++ - Declaring Objects – Defining Member Functions – Static Member Function.

### **UNIT - III**

Functions in C++ : Structure of Function - Call by Reference – Call by Value – Inline Functions –Array of Objects – Friend Function – Returning Objects. Constructors and Destructors : Constructor - Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions: Rules for Operator Overloading – Unary and Binary Operator Overloading.

## UNIT - IV

Inheritance :Public - Private - Protected Inheritance - Types of Inheritance:Single Inheritance - Multiple Inheritance- Hierarchical Inheritance -Multilevel Inheritance - Hybrid Inheritance - Multipath Inheritance - Virtual Functions - Pure Virtual Function.

## UNIT - V

Managing Console I/O Operations - C++ Streams - Stream Classes - istreams, ostream, ifstream, ofstream, filebuff, istrstream, ostrstream - Unformatted I/O Operation - Classes for File Stream Operations - Opening and Closing a file.

### TEXT BOOKS:

1. *Balagurusamy,E.* 2003. **Object Oriented Programming with C++**. [Fourth Edition]. Tata McGraw-HillPublishing Company Limited, New Delhi.
2. *Ashok,NKamthane.* 2005.**ANSI and Turbo C++** [Third Edition]. Pearson Education .,New Delhi.

### BOOKS FOR REFERENCE:

1. *Venugopal,K.R., Rajkumar., and Ravishankar,T.* 2002. **Mastering in C++**. [Fourth Edition]. Tata McGraw HillPublishing Company Limited., New Delhi.
2. *Ravichandran,D.* 2002. **Programming with C++** [First Edition]. Tatab McGraw Hill PublishingCompanyLimited., New Delhi.

<b>17UCM43C</b>	<b>CORE X : EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER -IV</b>
-----------------	--	---------------------

**Total Credits: 3**  
**Hours Per Week: 3**

### **PREAMBLE**

To develop the written and oral Business Communication Skills and to adapt to the present needs of the business world.

### **COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the importance of Effective Business Communication and able to use Modern Communication Methods.	<b>K1</b>
<b>CO2</b>	Outline the models of various trade enquiry letters, collection letters, sales letters and circular letters.	<b>K2</b>
<b>CO3</b>	Take part in correspondence with banks for the business purpose.	<b>K4</b>
<b>CO4</b>	Classify the different types of insurance correspondence and able to communicate with those companies.	<b>K5</b>
<b>CO5</b>	Construct Application Letters , Resume and to know how to present different business reports	<b>K3</b>

### **MAPPING WITH PROGRAMME OUTCOMES**

<b>Cos/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UCM43C	CORE X : EXECUTIVE BUSINESS COMMUNICATION	SEMESTER -IV
----------	---	--------------

**Total Credits: 3**  
**Hours Per Week: 3**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

Trade Enquiries -Offers and Quotation- Orders and their Execution - Defective order-Delay in execution- Credit and Status Enquiries -Trade and bank reference - Complaints and Adjustments - Collection Letters - Collection series - Sales Letters -Objectives and functions - Circular Letters.

### **UNIT - III**

Banking Correspondence-Correspondence with the customers -Opening of Bank account -Requisition for stop payment -Request for overdraft facilities -Request for ATM Password-Correspondence with other banks.

### **UNIT - IV**

Insurance Correspondence -Fire, Marine and Life Insurance - Agency Correspondence.

### **UNIT - V**

Application Letters - Preparation of Resume - Group Discussions - Public Speech - Characteristics of a good speech- Business Report Presentations.

**TEXT BOOKS:**

1. *NamitaGopal*,2009. **Business Communication** [First Edition].New Age International Publishers,NewDelhi.
2. *RajendraPal and Korlahalli*, 2009, “**Essentials of Business Communication**.[Twelfth Edition] Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. *Ramesh, M.S, &Pattanshetti C. C*, 2011. **Business Communication** [Twenty eighth Edition]R.Chand& Co, NewDelhi.
2. *Rodriques M V*,2003 **Effective Business Communication** [First Edition] Vikas Concept PublishingCompany, NewDelhi.

17UCM43P	CORE LAB-IV - COMPUTER APPLICATIONS (C++)	SEMESTER -IV
----------	---	--------------

**Total Credits: 2**  
**Hours Per Week: 4**

### CONTENTS

1. Program to calculate depreciation under Straight Line method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class).
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' Payroll statement (using control structures).
5. Program to calculate Simple Interest and Compound Interest (Using nested class).
6. Program to print the book list of library (Using array of objects).
7. Program to prepare Cost sheet (Using inheritance).
8. Program to calculate Margin of Safety (Using multilevel inheritance).
9. Program for Bank Transaction (Using constructor and destructor).
10. Program to calculate increase or decrease in working capital using operator overloading.

<b>17UCM4AA</b>	<b>ALLIED IV : PRINCIPLES OF AUDITING</b>	<b>SEMESTER -IV</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

**PREAMBLE:**

1. To know the various duties and responsibilities of an Auditor.
2. To know how the audit is conducted in computerized concern.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Describing the basics of auditing and the qualities required for an auditor.	<b>K1</b>
<b>CO2</b>	Interpret the various procedures of internal audit and the vouching procedures followed in a concern.	<b>K2</b>
<b>CO3</b>	Identify the auditors position at the time of valuation of assets and liabilities	<b>K3</b>
<b>CO4</b>	Examine the qualification and disqualification of an auditor along with duties and responsibilities.	<b>K4</b>
<b>CO5</b>	Explain the procedures to be followed at the time of investigation in computer based and conventional accounting system.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM4AA</b>	<b>ALLIED IV : PRINCIPLES OF AUDITING</b>	<b>SEMESTER -IV</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT-I**

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

### **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**

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. *Dinkar Pagare*, 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.

<b>17UCM4SA</b>	<b>SKILL BASED SUBJECT - II: COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>SEMESTER -IV</b>
-----------------	---	---------------------

**Total Credits: 3**  
**Hours Per Week: 3**

**PREAMBLE:**

1. To enlighten the students' knowledge on Companies Act.
2. To have a thorough knowledge on formation of company, documents required and acts pertaining to it.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
CO1	Define the formation and kinds of companies	<b>K1</b>
CO2	Outline the basic documents in a company.	<b>K2</b>
CO3	Analyze the various methods of raising capital and the guidelines of SEBI.	<b>K4</b>
CO4	Examine the qualification, disqualification, appointment and removal of company secretary along with duties and responsibilities.	<b>K4</b>
CO5	Explain the provisions of Companies Act relating to meetings, resolutions and Company Management	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM4SA</b>	<b>SKILL BASED SUBJECT - II: COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>SEMESTER -IV</b>
-----------------	---	---------------------

**Total Credits: 3**  
**Hours Per Week: 3**

## **CONTENTS**

### **UNIT - I**

Company - Definition - Characteristics - Kinds -Differences between Company and partnership- Privileges of Private Company - Formation of a Company-Procedure of Incorporation- Certificate of Incorporation.

### **UNIT - II**

Memorandum of Association - Meaning - Purpose - Contents - Articles of Association - Meaning - Forms - Contents.

### **UNIT - III**

Prospectus - Definition - Contents - Deemed Prospectus - Misstatement in Prospectus - Kinds of Shares and Debentures- Preference shares- Equity shares-Sweat Equity shares- Bonus shares- Guidelines of SEBI for Bonus shares.

### **UNIT - IV**

Director and Secretary - Qualification and Disqualification - Appointment - Removal - Remuneration - Powers, Duties and Liabilities.

### **UNIT - V**

Meetings - Requisites of Valid Meeting - Types of Meeting - Agenda - Minutes. Merger and acquisition.

**TEXT BOOKS:**

1. *Kapoor, N.D.* 2015. **Company Law** [Twenty Ninth Edition]. Sultan Chand & Company Ltd , New Delhi.
2. *Bagrial, A.K.* 2013. **Company Law** [Twelfth Edition]. Vikas Publishing House, New Delhi.

**REFERENCE BOOKS:**

1. *Avtar Singh.* 2015. **Company Law**, [First Edition]. Eastern Book Company, U.P.
2. *Gosh, P.K., Bala Chandran. V., and C Gower L.C.B.* 2000. **Company Law and Practice** [Fourth Edition]. Sultan Chand & Company Ltd , New Delhi.

<b>17UNM44O</b>	<b>NMEC - II : E -COMMERCE</b>	<b>SEMESTER - IV</b>
-----------------	--------------------------------	----------------------

**PREAMBLE:**

1. To enable the students to understand the technology of E-Commerce for Business Application and to enable awareness on the Application of E-Commerce.

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the basic concepts E-Commerce and to classify E-Commerce.	<b>K1,K2</b>
<b>CO2</b>	Illustrate the anatomy of E-Commerce and electronic transfer of funds.	<b>K2</b>
<b>CO3</b>	Develop various E-Commerce Applications.	<b>K3</b>
<b>CO4</b>	Analyse for Supply Chain Management	<b>K4</b>
<b>CO5</b>	Compare and choose the various types of Electronic Payment Systems.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	S	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	M	S	S

S-Strong; M-Medium; L-Low

17UNM44O	NMEC – II : E -COMMERCE	SEMESTER – IV
----------	-------------------------	---------------

**Total Credits: 2**  
**Hours Per Week: 2**

**PREAMBLE:**

1. To enable the students to understand the technology of E-Commerce for Business Application and to enable awareness on the Application of E-Commerce.

**CONTENTS**

**UNIT- I**

E-Commerce-Benefits of E-Commerce-Traditional Commerce Vs E-Commerce - Classification of Electronic Commerce.

**UNIT- II**

E- Commerce Applications-Electronic Data Interchange – Benefits

**UNIT -III**

E-Commerce Applications-E-Banking-E-Shopping-E-Booking-Electronic Agents.

**UNIT -IV**

Electronic Advertising- types- E-Contract -Video on Demand- Electronic Mail.

**UNIT- V**

Electronic Payment Systems-Types of EPS- NEFT- RTGS- IMPS- MOBILE BANKING-UPI- BHIM-SWIFT- E.Wallet.

**TEXT BOOKS:**

1. *Bharat Bhasker*. 2009. **Electronic Commerce**[Third Edition]. Tata Mc GrawHill Publishing Co Ltd.,New Delhi.
2. *RaviKalakota., and Andrew B.Whinston*. 2013. **Frontiers of Electronic Commerce** [FourteenthEdition]. DorlingKindersley (India) Pvt Ltd,.

<b>17UCM53A</b>	<b>CORE-X : CORPORATE ACCOUNTING</b>	<b>SEMESTER- V</b>
-----------------	--------------------------------------	--------------------

**PREAMBLE**

- To reveal the knowledge about capital structure and final accounts of the company.
- To analyse the various concepts and techniques for valuation of shares and goodwill.

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	List out the types of shares and what basis to issue shares	<b>K1</b>
<b>CO2</b>	Outline the redemption of preference and debentures	<b>K2</b>
<b>CO3</b>	Explain the procedure and standards of final accounts as per revised schedule to measure performance of business	<b>K2</b>
<b>CO4</b>	Apply different methods in Amalgamation Absorption and reconstruction	<b>K3</b>
<b>CO5</b>	Apply different methods to find out value of goodwill and value of share.	<b>K4</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	M	S	S

S-Strong; M-Medium; L-Low



<b>17UCM53A</b>	<b>CORE-X : CORPORATE ACCOUNTING</b>	<b>SEMESTER- V</b>
-----------------	--	--------------------

**Total Credits: 5**  
**Hours Per Week: 7**

**Note:** Distribution of Marks: 80% problems and 20% theory.

## **CONTENTS**

### **UNIT - I**

Shares - Meaning -types: Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue -Underwriting of Issue of Shares

### **UNIT - II**

Preference Shares - Meaning - Types - Redemption Debentures - Meaning - Types - Issue and Redemption Redemption out of profits -Sinking fund method/Recording of transactions

### **UNIT - III**

Final Accounts of Companies -Preparation of Final Accounts -Provisions relating to preparation of final accounts -Profit and loss account and balance sheet - Calculation of Managerial remuneration.

### **UNIT - IV**

Amalgamation - Types - Preparation of Balance Sheet after Amalgamation (excluding intercompany holdings). Absorption and reconstruction (excluding external reconstruction).

### **UNIT - V**

Valuation of Shares and Goodwill- Valuation of shares - Methods - Net assets - method, Yield basis method and Fair value method - Valuation of Goodwill - Methods - Normal Profit Method, Super Profit Method and Capitalization Method.

**TEXT BOOKS:**

1. *Reddy.T.S& Murthy.A.,2010. Corporate Accounting* [6<sup>th</sup> Edition] Margham Publications, Chennai.
2. *Gupta R.L. &Radhaswamy M. 2006.Corporate Accounts* [13th Revised Edition]

**REFERENCE BOOKS:**

1. *Jain S.P. &Narang. K.L, Advanced Accounting.*[] Kalyani Publications, New Delhi.
2. *Dr.Arulanandam.M.A, Dr.Raman.K.S, 2003.Advanced Accountancy,* []Part-I, Himalaya Publications, New Delhi.
3. *MaheSwari S.N and MaheSwari S.K, 2011,Corporate Accounting* Vikas Publications, New Delhi
4. *Shukla M.C,Grewal.T.S. and Gupta S.C. Corporate Accounting* Sultan Chand & Co., New Delhi.

<b>17UCM53B</b>	<b>CORE XII : E-COMMERCE TECHNOLOGY</b>	<b>SEMESTER- V</b>
-----------------	---	--------------------

**PREAMBLE:**

1. To enable the students to understand the technology of E-Commerce for Business Application.
2. To enable awareness on the Application of E-Commerce.

**COURSE OUTCOMES:**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Classification of E-Commerce and its Applications	<b>K2</b>
<b>CO2</b>	Utilize the Electronic Data Interchange and Software Implementation	<b>K3, K4</b>
<b>CO3</b>	Outline of Network Security and Firewalls	<b>K2, K3</b>
<b>CO4</b>	Experiment With Electronic Payment System	<b>K4, K5</b>
<b>CO5</b>	Comparison of Consumer Oriented Application and Mercantile Process Models	<b>K4, K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM53B</b>	<b>CORE XII : E-COMMERCE TECHNOLOGY</b>	<b>SEMESTER:V</b>
-----------------	---	-------------------

**Total Credits:4**  
**Hours Per Week:6**

## **CONTENTS**

### **UNIT- I**

E-Commerce-Framework-Classification of electronic commerce -Anatomy of e-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

### **UNIT- II**

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow atomization and Coordination-Customization and Internal Commerce.

### **UNIT -III**

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web

### **UNIT- IV**

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

## UNIT -V

Consumer Oriented Electronic Commerce: Consumer Oriented Applications–  
Mercantile Process Models–Mercantile Models From the Consumers Perspective–  
Mercantile Models from the Merchants Perspective – E-Marketing: Electronic Agents  
– Electronic Advertising.

### TEXT BOOKS:

1. *Bharat Bhasker*. 2009. **Electronic Commerce**[Third Edition].Tata Mc GrawHill Publishing Co Ltd.,New Delhi.
2. *Ravi Kalakota and Andrew B, Whinston*. 2013. **Frontiers of Electronic Commerce**[FourteenthEdition].DorlingKindersley (India) Pvt.Ltd.

### REFERENCE BOOKS:

1. *Daniel Minoli and Emma Minoli*, 2007.**Web Commerce Technology Handbook** [Thirteenth Edition].Tata McGraw Hill Publishing, New Delhi.
2. *Elias M Awad*. 2009. **E-Commerce From vision to Fulfillment** [Third Edition]. PHI Publishing, New Delhi.

<b>17UCM53C</b>	<b>CORE-XIII- SOFTWARE DEVELOPMENT WITH VISUAL BASIC</b>	<b>SEMESTER- V</b>
-----------------	--	--------------------

**PREAMBLE:**

1. To enable the students to develop a front end tool for Customer Interaction in Business.
2. The student must be able to develop an application using Visual Basic.

**COURSE OUTCOMES:**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Illustrate Integrated Development Environment And Visual Basic Applications	<b>K2, K3</b>
<b>CO2</b>	Make Use Of Control Structures, Data Types, Variables And Control Flow Statements	<b>K2, K3</b>
<b>CO3</b>	Applying Intrinsic Controls To Develop Visual Basic Applications	<b>K3, K4</b>
<b>CO4</b>	Analyzing The Concept of Menu Editor and Data Controls	<b>K4, K5</b>
<b>CO5</b>	Developing Data Environment and Data Report using Designer Tools	<b>K5, K6</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	M

S-Strong; M-Medium; L-Low

<b>17UCM53C</b>	<b>CORE XIII : SOFTWARE DEVELOPMENT WITH VISUAL BASIC</b>	<b>SEMESTER-V</b>
-----------------	---	-------------------

**Total Credits:4****Hours Per Week: 4****CONTENTS****UNIT - I**

Introduction to Visual Basic - Steps in VB Application - Event Driven Programming - Integrated Development Environment (IDE)- Menu Bar - Tool Bar - Project Explorer Window - Property Window - Toolbox - Properties, Methods and Events - Introduction to Forms - Working with Forms .

**UNIT - II**

Variables : Variable Declaration - Scope and lifetime of Variables - Data Types - User Defined Data Types - Data Type Conversions - Constants Operators. Functions and Procedures : Built in Function - User Defined Function - Procedures - Control Structure: If - Switch - Select - For - While - Do While - Arrays - String Functions - Date and Time Functions.

**UNIT - III**

Creating and Using Standard Controls: Form, Label box, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars - Drive List Box - Directory List Box - Time Control, Frame, Shape and Line Controls - Control Arrays - Dialog Boxes .

**UNIT-IV**

Single Document Interface (SDI) - Multiple Document Interface (MDI) - Menus : File - Edit - View - Project - Debug - Run - Add Ins - Help. Menu Editor: Menu creation -Create new menu- Create sub menu- Create shortcut menu. Data Controls: Data Access Objects (DAO) - Accessing and Manipulating Databases.

## UNIT - V

Record set: Types of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records – Data Report: Data Environment – Report – Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

### TEXT BOOKS:

1. *Murugan,A, Shyamala and Grasha Jacop*, 2011.**Visual Basic Programming A Step by Step Approach** [First Edition]. Margham publications, Chennai.
2. *Sabarigirivasan, J.*2006.**Visual Basic 6.0 an Interactive Approach** [Second Edition].HSI Publication.

### REFERENCE BOOKS:

1. *Parteek Bhatia., Ranjit Singh., Sanjeev Dutta., and Ravneet Kaur Bhatia*,2014.**Simplified Approach to Visual Basic**. Edition. Kalyani publisher New Delhi.
2. *Steven Holzner*. 2002. **VB 6 Programming Black Book** [First Edition]. Dream Tech Press, New Delhi.
3. *Krishnan,N& Saravanan,N.* 2001.**Visual Basic 6.0 in 30 days**. [First Edition]. Scitech Publications, India Pvt Ltd.,Chennai.
4. *Noel Jerke*, 2009. **The complete reference**. Tata Mc Grawhill Publications.
5. *Evangelos Petroutsus*. 2012. **Mastering Visual Basic 6**.Syden, wizey Publications



<b>17UCM53P</b>	<b>CORE LAB -V: COMPUTER APPLICATIONS ( VISUAL BASIC)</b>	<b>SEMESTER-V</b>
-----------------	---	-------------------

**Total Credits: 2**  
**Hours Per Week: 4**

## **CONTENTS**

### **VISUAL BASIC**

1. Preparation of form with text box to perform the alignment and format function.
2. Preparation of form to display the list of products by declaring array function.
3. Preparation of form to calculate capital budgeting technique by declaring finance unction and variable declaration using option button (Radio/Check box).
4. Preparation of form to display an advertisement banner using image box control with string function.
5. Preparation of form to compute cost of capital using finance function in visual basic using check box.
6. Preparation of form to perform working capital analysis by declaring finance function using flex grid control.
7. Preparation of form to present product details like purchases, sales, profit etc by declaring array functions and presents the details in a rich text box(RTF).
8. Preparation of form to display Product Life Cycle using slider control.
9. Preparation of Pay Slip for an organization and create a data base using SQL and Data Control.
10. Preparation of form to display the highlights of the budget using option button and animation.
11. Preparation of form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
12. Preparation of form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

<b>17UCM5SA</b>	<b>SKILL BASED COURSE - III: RESEARCH METHODOLOGY</b>	<b>SEMESTER -V</b>
-----------------	---	--------------------

**PREAMBLE:**

1. To provide students with a firm foundation and understanding of business research methods and the research process.
2. To understand the relevance of and be able to apply a range of both quantitative and qualitative research methods

**COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Discuss the objectives of research and the steps involved in research process.	<b>K1</b>
<b>CO2</b>	Classifying different types of hypothesis and sampling design techniques in their own research.	<b>K3</b>
<b>CO3</b>	Identifying appropriate scaling technique for processing and analyzing the data	<b>K3</b>
<b>CO4</b>	Analyse appropriate statistical method for analyzing the data for the purpose of research.	<b>K4</b>
<b>CO5</b>	Evaluate the data and prepare a research report	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	S	S	M
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM5SA</b>	<b>SKILL BASED COURSE - III: RESEARCH METHODOLOGY</b>	<b>SEMESTER -V</b>
-----------------	---	--------------------

**Total Credits: 3**  
**Hours Per Week: 3**

## **CONTENTS**

### **UNIT-I**

Research - Meaning and Definition - Objectives and motives - Social Research - Meaning - Characteristics - Importance - Types - Process - Limitations of Social Research.

### **UNIT-II**

Research Formulation - Defining and formulating the research problem - Selection of the Research problem - Need - Literature review - Importance -Hypothesis - Types - Development of working hypothesis.

### **UNIT-III**

Research design and methods - Research design - Basic Principles- Need -Features of good design - Important concepts- Types - Descriptive, Diagnostic, Exploratory and Experimental Design.

### **UNIT-IV**

Sources of Data - Types - Primary vs Secondary Data - Methods of Data Collection - Survey vs observation - Experiments - Construction of Questionnaire - Sampling - Sample size - Sampling Methods - Measurement Scales - Scaling Techniques - Coding, editing and tabulation of data.

### **UNIT-V**

Report writing - Types - Essentials of a Good Report - Contents and style of Report - Steps in drafting reports - Bibliography, Referencing and Footnotes.

### TEXT BOOKS:

1. Kothari, C.R. 2019. **Research Methodology (Methods & Techniques)** [Fourth Edition]. New Age International Pvt. Ltd., New Delhi.
2. Saravananavel P.,**Research Methodology**(2004) Fifteenth Edition, Kitab Mahal, New Delhi,

### REFERENCE BOOKS:

1. Paneerselvam, R 2014. **Research Methodology**[Second Edition]. PHI Publication,Delhi.
2. Murthy, C. 2013. **Research Methodology** [First Edition]. Vrinda Publications Pvt. Ltd., New Delhi.
3. Deepak kumar Battaacharya, R 2014. **Research Methodology** [Second Edition]. ExcelBooks .,New Delhi.
4. Upagade Vijay and Shende Arvind ,2010.**Research Methodology** [Second Edition] S.Chand Publications,New Delhi.

<b>17UCM63A</b>	<b>CORE XIV-MANAGEMENT INFORMATION SYSTEM</b>	<b>SEMESTER- VI</b>
-----------------	---	---------------------

**PREAMBLE:**

1. To know the Integration of Business Information through Computers.
2. After the successful completion of the course the student must be aware of utilization of business information for decision making.

**COURSE OUTCOMES:**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Interpretation of Management Information System Roles and Its Importance.	<b>K2</b>
<b>CO2</b>	Classification of Management Information Systems and Their Importance	<b>K2, K3</b>
<b>CO3</b>	Extend the Concept of Executive information system and Resource Planning system	<b>K3, K4</b>
<b>CO4</b>	Make use of Data Base Management Systems for Business process.	<b>K3,K4,</b>
<b>CO5</b>	Functional of individual departments in Management system.	<b>K4, K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM63A</b>	<b>CORE-XIV :MANAGEMENT INFORMATION SYSTEM</b>	<b>SEMESTER VI</b>
-----------------	--	--------------------

**Total Credits:4**  
**Hours Per Week:6**

## **CONTENTS**

### **UNIT- I**

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Inputs–Outputs–Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation – Management Role – Level of Management - Limitations of MIS.

### **UNIT- II**

System Concepts – Elements of a System– Characteristics of a system – MIS Structures–Types of System– Operations Support System–Management Support System–Categories of Information System – System Development Life Cycle – System Enhancement.

### **UNIT- III**

Information Systems in Business and Management:Transaction Processing System:Information Repeating and Executive Information System–Enterprise Resource Planning Systems.

### **UNIT -IV**

Database Management Systems – Data Communications System–Conceptual Presentation – Client Server Architectures Networks – Business Process Re-Engineering [BPR].

## UNIT- V

Functional Management Information System : Financial Accounting - Marketing- Planning Systems-Sales and Marketing Control Systems-Production - Human resource - Training and Development - Business Process Outsourcing.

### TEXT BOOKS:

1. *Amanjindal*, 2010. **Management Information System**[First Edition].Kalyani Publishers New Delhi.
2. *Gorden,B Davis., and Margrethe,H Olson*2004, **Management Information System**, [First Edition]. Tata Mc. Graw Hill Publications, New Delhi.

### REFERENCE BOOKS:

1. *Gupta,A.K.* 2014.**Management Information System**[Third Edition].Sultan Chand & Company Ltd., New Delhi.
2. *Kenneth Laudon.* 2012.**Essentials of Management Information Systems**[First Edition]. Pearson, New Delhi.
3. Mittal A.K. 2000. **Management Information Systems**[First Edition]. Sanjeeva prakasham - meerut.
4. Robert .S. Chuletis. 1999. **Management Information Systems**[First Edition]. TMH - New Delhi.

<b>17UCM63B</b>	<b>CORE XV-INTERNET AND WEB DESIGNING</b>	<b>SEMESTER- VI</b>
-----------------	---	---------------------

**PREAMBLE:**

1. To know the working of Internet, uses of search engines and procedure to develop a web page.
2. To know the concepts of Internet and design a Web Page.

**COURSE OUTCOMES:**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Illustrate the fundamentals of Internet Terminologies	<b>K2</b>
<b>CO2</b>	Explain the concepts of Internet Protocols and features of E-Mail	<b>K2, K3</b>
<b>CO3</b>	Developing A webpage using HTML Tags	<b>K2, K3</b>
<b>CO4</b>	Interpret links with web pages and Creating Tables	<b>K3, K5</b>
<b>CO5</b>	Construction of Web applications using image and Frames	<b>K3, K6</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low



<b>17UCM63B</b>	<b>CORE XV: INTERNET AND WEB DESIGNING</b>	<b>SEMESTER-VI</b>
-----------------	--	--------------------

**Total Credits:4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT - I**

Introduction to Internet – Internet Access / Dial-Up Connection – Internet Services Features – World Wide Web (WWW) – Web Page – Hyper Text – HTML Tags – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

### **UNIT - II**

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of E-mailing – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

### **UNIT - III**

Introduction to HTML – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Header tags – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins –

Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List .

#### **UNIT - IV**

Links – Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

#### **UNIT - V**

Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame – Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame. Designing a forms Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

#### **TEXT BOOKS:**

1. *Alexis Leon., and Mathews Leon*2012.**Internet for Everyone [Second Edition]**.Leon Tech World, New Delhi.
2. *Xavier,C.* 2009. **World Wide Web Design with Html** [Ninth Edition].Tata McGraw-HillPublishingCompany Limited, New Delhi.

#### **REFERENCE BOOKS:**

1. *Steven Holzner*, 2008.**Html Black Book** [First Edition]. Dream tech Publication.
2. *David Mercer*, 2004. **Html Introduction to web page design and development** [Fifth Edition].Tata McGrawHillPublishing Company Limited, New Delhi.

3. *Firuz Aibara*. 2012. **HTML 5 for Beginners**. Shroff Publications and Distributor Private Limited.
4. <https://www.tutorialspoint.com/html/index.htm>

<b>17UCM63P</b>	<b>CORE LAB -VI : COMPUTER APPLICATIONS (HTML)</b>	<b>SEMESTER-VI</b>
-----------------	--	--------------------

**Total Credits: 2**  
**Hours Per Week: 4**

## **CONTENTS**

### **WEB DESIGNING - HTML**

1. Preparation of web pages for a business organization using HTML Frames.
2. Preparation of Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Preparation of table to display list of products using HTML Tag.
5. Preparation of document using Formatting and alignment to display Sales Letter.
6. Preparation of Resume using HTML Tag.
7. Preparation of website of your department with minimum five links using HTML.
8. Preparation of document using Form to support Local Processing of Order form.
9. Preparation of Form of the Customer Survey for the user to enter General name and address information.
10. Preparation of Frame to display a multiform document.

<b>17UCM6SA</b>	<b>SKILL BASED COURSE IV : CYBER CRIMES AND CYBER LAW</b>	<b>SEMESTER -VI</b>
-----------------	---	---------------------

**PREAMBLE:**

1. To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.
2. The student should have a thorough knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Spell the cyber law concepts and privacy factors in E-Commerce	<b>K1</b>
<b>CO2</b>	Outline the different security aspects for data, copy right and patent.	<b>K2</b>
<b>CO3</b>	Analyze the law of procedures in evidence aspects.	<b>K4</b>
<b>CO4</b>	Identifying the Electronic Data Interchange mechanism in Indian scenario.	<b>K3</b>
<b>CO5</b>	Explain the Information Technology Act 2000 regarding authentication of electronic records, electronic governance and digital signature.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM6SA</b>	<b>SKILL BASED COURSE IV : CYBER CRIMES AND CYBER LAW</b>	<b>SEMESTER -VI</b>
-----------------	---	---------------------

**Total Credits: 3**  
**Hours Per Week: 3**

## **CONTENTS**

### **UNIT- I**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

### **UNIT-II**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

### **UNIT-III**

Evidence Aspects: Evidence as part of the law of procedures -Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

### **UNIT-IV**

Global Trends- Legal frame work for Electronic Data Interchange :Features - Types of EDI Documents - Process of EDI - EDI Mechanism-Electronic Data Interchange Scenario in India

### **UNIT- V**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records- Electronic Governance-Civil offences Under IT Act 2000 - Criminal Offences.

**TEXT BOOKS:**

1. *Kirubashini,B., andKavitha,P.* 2013. **Cyber Law [First Edition]**.Nandhini Pathipagam,Coimbatore.
2. *Vakul Sharma.* 2008 .**Handbook of Cyber Laws**[First Edition ]. MacMillan India

**REFERENCE BOOKS:**

1. *Suresh ,Viswanathan.T.* 2000.**The Indian Cyber Law**.Bharat Law House, New Delhi.
2. *Rizwan Ahmed P.* 2016.**Cyber Law**[First Edition ] Maragam Publications Chennai.

<b>18UCM007</b>	<b>ELECTIVE I : INCOME TAX LAW AND PRACTICE</b>	<b>SEMESTER -V</b>
-----------------	---	--------------------

**PREAMBLE**

To enable the students to know the basic of income tax act and to calculate the individual taxable income.

**COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the basic concepts of income tax and find the residential status of all assesses.	<b>K1</b>
<b>CO2</b>	Outline the provisions of Salaries like allowances, perquisites, Profit in lieu of salary to calculate taxable salary and Determination of Annual value of house property.	<b>K2</b>
<b>CO3</b>	Apply the provisions related to business income and income from other sources.	<b>K3</b>
<b>CO4</b>	Analyze various capital assets which are taxable and to list the various provisions Under section 80.	<b>K4</b>
<b>CO5</b>	Estimate the individual income considering the previous year losses,rebate and relief.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	M	S
<b>CO3</b>	S	S	S	S	M
<b>CO4</b>	M	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S=Strong,M-Medium,L=Low



18UCM007	<b>ELECTIVE -I : INCOME TAX LAW AND PRACTICE</b>	<b>SEMESTER -V</b>
----------	--	--------------------

**Total Credits: 4**  
**Hours Per Week: 6**

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

### **CONTENTS**

#### **UNIT - I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee.  
Scope of Income – Charge of Tax – Residential Status – Exempted Income u/s 10.

#### **UNIT - II**

Heads of Income- Income from Salaries: Definition- characteristics – computation of salary – Provident fund - 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 Net annual value.

#### **UNIT - III**

Profit and Gains of Business or Profession: Definition – allowable expenses – Disallowed expenses – Depreciation –Rates of depreciation - Computation of business income –Professional Receipts- Professional Expenses – Computation of professional income.

Income from Other Sources: General Income u/s 56 (1) – Specific Income u/s 56 (2) – Deductions u/s 57 – Expenses disallowed u/s 58.

#### UNIT - IV

Capital Gains: Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

#### UNIT - V

Set off and Carry forward of losses – Speculation loss - Capital losses - Carry forward of losses.

Computation of Tax liability – Relief and Rebates - Assessment of Individuals.

-

#### TEXT BOOKS

1. *Gaur and Narang*, 2020-21 “**Income Tax Law and Practice**” Income Tax Law and Practice Delhi(Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu kumar*, 2020-21 “**Income tax law and practice**”, SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

#### REFERENCE BOOKS:

1. *Mehrotra H.C*, 2020-21 “**Income-tax Law and Accounts**” SahithyaBhavan publishers.
2. *Hariharan .N*, 2020-21 “**Income Tax Law and Practice**”, Tata McGraw Hill Education Private Limited, New Delhi
3. Reddy. T.S. and Hariprasad Reddy.Y, 2020-2021 \_ **Income Tax Theory, Law and Practice**, Margham Publications, Chennai.
4. Lal B.B, 2020-2021 **Income Tax**, Pearson Education, Chennai.

<b>17UCM5EB</b>	<b>ELECTIVE I : ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER -V</b>
-----------------	---	--------------------

**PREAMBLE:**

1. To enable the students to learn the concept of Entrepreneurship
2. To get Knowledge in the financial institutions, project report ,incentives and subsidies in field of Business.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the concept of entrepreneurship and its development in women entrepreneur and rural entrepreneur.	<b>K1</b>
<b>CO2</b>	Understanding the different process in preparing the project reports.	<b>K2</b>
<b>CO3</b>	Explain the different functions of institutional services provided to entrepreneur.	<b>K5</b>
<b>CO4</b>	Analyzing the different sources of institutional finance available to entrepreneur.	<b>K4</b>
<b>CO5</b>	List out the incentives and subsidies provided to the SSI entrepreneur in export promotion and import substitution.	<b>K4</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM5EB</b>	<b>ELECTIVE I : ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER -V</b>
-----------------	---	--------------------

**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. To enable the students to learn the concept of Entrepreneurship
2. To get Knowledge in the financial institutions, project report, incentives and subsidies in field of Business.

### **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 process, Project identification - selection of the product - project formulation evaluation - feasibility analysis, Project Report.

#### **UNIT - III**

Institutional service to entrepreneur - DIC, SIDO, NSIC, SISI, SSIC, SIDCO - ITCOT, IIC, KUIC and commercial bank.

#### **UNIT - IV**

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

## UNIT - V

Incentives and subsidies – Subsidies services – subsidy for market. Transport – 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.* 2015. **Entrepreneurial Development [First Edition]**. Sultan chand and Sons, New Delhi.
2. *Khanka, S.S.,* 2016 **Entrepreneurial Development [First Edition]**. Sultan chand and Sons, New Delhi.

### REFERENCE BOOKS:

1. *Vasant desai.* 2007. **Dynamics of Entrepreneurial Development and Management [Fourth Edition]**. Himalaya publishing House, Mumbai.
2. *Jayashree Suresh.* 2018. **Entrepreneurial Development [Fifth Edition]**. Margham Publications, Chennai.
3. *Radha. V.* 2008. **Entrepreneurial Development [First Edition]**. Prasanna & Co, Chennai.
4. *Renu Arora., and Sood, S.K.,* 2012. **Fundamentals of Entrepreneurship and Small Business [Revised Edition]**. Kalyani Publishers, Ludhiana.

<b>17UCM5EC</b>	<b>ELECTIVE I : MICRO FINANCE</b>	<b>SEMESTER -V</b>
-----------------	-----------------------------------	--------------------

**PREAMBLE:**

1. To acquire conceptual knowledge of the micro financing system in India.
2. To provide knowledge in Income generating activities and Credit Delivery Methodology.

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	List the Microfinance concepts, products, Microfinance models and Emerging practices of Microfinance in India.	<b>K1</b>
<b>CO2</b>	Explain the Micro finance Income generating activities and Micro enterprise.	<b>K2</b>
<b>CO3</b>	Outline the Credit Delivery Methodology Models and utilize the credit lending intermediaries for micro finance.	<b>K2 &amp;K3</b>
<b>CO4</b>	Classify the Pricing of Microfinance products and analyze the Gender issues in Microfinance and its Conflict resolution.	<b>K4</b>
<b>CO5</b>	Assess the Rise of Commercial Microfinance, Structure of Microfinance Industry and Constraints on MFI Growth.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	M	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM5EC</b>	<b>ELECTIVE I : MICRO FINANCE</b>	<b>SEMESTER -V</b>
-----------------	-----------------------------------	--------------------

**Total Credits:4**  
**Hours Per Week:5**

## **CONTENTS**

### **UNIT - I**

Overview of Micro finance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

### **UNIT - II**

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring.

### **UNIT - III**

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks).

## UNIT - IV

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises.

## UNIT - V

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance- Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer.

## TEXT BOOKS:

1. *Beatriz Armendariz and Jonathan Morduch.*, 2011. **The Economics of Microfinance**, [Second Edition]. Prentice-Hall of India Pvt. Ltd., Delhi.
2. *Joanna Ledgerwood.* 2010. **Microfinance Handbook an institutional and financial Perspective** [First Edition]. The World Bank, Washington, D.C.

## REFERENCE BOOKS:

1. *Prahalad, C.K.* 2006. **The Market at the Bottom of the Pyramid**, Wharton School Publishing.
2. *Malcolm Harper.* 2003. **Practical Microfinance**. Vistaar Publication, New Delhi.



<b>18UCO003</b>	<b>ELECTIVE II : INDIRECT TAX</b>	<b>SEMESTER -VI</b>
-----------------	-----------------------------------	---------------------

**PREAMBLE:**

To Aware of the provisions of indirect taxation and levy of tax at different rates

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the features of indirect tax laws and its impact	K1,K2
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST	K3,K4
CO4	Calculate the tax payable and amount of tax refund	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax	K3,K4

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	L	M	L	M
CO2	L	M	M	M	S
CO3	M	S	S	S	L
CO4	S	S	S	M	L
CO5	S	M	M	M	M

S-Strong; M-Medium; L-Low

18UCO003	ELECTIVE II - INDIRECT TAX	SEMESTER - VI
----------	----------------------------	---------------

**Total Credits: 4**  
**Hours Per Week: 6**

## **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 - Impact of GST in various Sectors - Model of GST with Examples

### **UNIT-IV**

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

### **UNIT-V**

Customs Duty - Different Types of Customs 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*, 2014. "**Indirect Taxation**", Sultan Chand &Co., New Delhi.
2. *Gupta.S.S*, 2017 ."**GST Laws and Practice**" Taxman Publication, New Delhi.

## REFERENCE BOOKS:

1. *Datey V.S.*, 2018. "**GST Ready Reckoner**", (6<sup>th</sup> edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishal Saraogi and Roshan Lodha*,2017. "**Goods & Service Tax Law the Ultimate Guide**", Lawpoint Publication Pvt Ltd.

<b>17UCM6EB</b>	<b>ELECTIVE II: BRAND MANAGEMENT</b>	<b>SEMESTER -VI</b>
-----------------	--------------------------------------	---------------------

**PREAMBLE:**

1. To teach the importance of brand and its impacts among the customers.
2. To provide knowledge of Brand Rejuvenation and brand Strategies.

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understanding the concepts and process in branding decisions.	<b>K2</b>
<b>CO2</b>	Outline the brand associations and its functions.	<b>K2</b>
<b>CO3</b>	Analyze the impact of branding on buyers , competitors and the relationship with manufactures.	<b>K4</b>
<b>CO4</b>	Examine and monitoring the brand performance over the product life cycle and its co-branding.	<b>K4</b>
<b>CO5</b>	Assess the brand strategies and its implementation.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM6EB</b>	<b>ELECTIVE II: BRAND MANAGEMENT</b>	<b>SEMESTER -VI</b>
-----------------	--------------------------------------	---------------------

**Total Credits:4**  
**Hours Per Week:6**

## **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. *Kevin Lane Keller*. 2018.**Strategic Brand Management**[Fourth Edition]. Person Education, New Delhi.
2. *Jean Noel., Kapferer*.2010.**Strategic Brand Management** [First Edition], The Free Press, New York.

**REFERENCE BOOKS:**

1. *Natrajan.L* 2018. **Brand Management** [First Edition].Margham Publications, Chennai.
2. *Ramesh Kumar,S* 2010.[Fourth Edition].**Managing Indian Brands**[First Edition]. Pearson Education, New Delhi.
3. 3.Mahim Sagar 2012. **Brand Management** [First Edition].Any Books Publications, New Delhi.

<b>17UCM6EC</b>	<b>ELECTIVE II: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER -VI</b>
-----------------	---	---------------------

**PREAMBLE:**

1. To create awareness about the supply chain activities taken in order to deliver the goods.
2. To get awareness on Procurement , Outsourcing and dimensions of customer value

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the Supply Chain Management and inventory management	<b>K1</b>
<b>CO2</b>	Explain the Supply chain Integrates and its impact on grocery and retail industry.	<b>K2</b>
<b>CO3</b>	Identify the Frame work of Strategic Alliances and its merits and demerits.	<b>K3</b>
<b>CO4</b>	Outline the Procurement and Outsourcing benefits and risks related with framework for make or buy decisionand e-procurement.	<b>K4</b>
<b>CO5</b>	Assess the dimension of customer Value and its measures.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	M	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM6EC</b>	<b>ELECTIVE II: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER -VI</b>
-----------------	---	---------------------

**Total Credits:4**  
**Hours Per Week: 6**

## **OBJECTIVES**

1. To create awareness about the supply chain activities taken in order to deliver the goods.
2. To get awareness on Procurement , Outsourcing and dimensions of customer value

## **CONTENTS**

### **UNIT - I**

Supply Chain Management – Global Optimisation – 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. *Rushton,A., Oxley,J., and Croucher,P.* 2010.**Handbook of Logistics and Distribution**[ Fourth Edition]. Management. Kogan Page.
2. *David Simchi-Levi., Kamisnky., Philip and Simchi-Levi Edith.* 2004.**Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies** [Second Edition].McGraw Hill Publication.

### REFERENCE BOOKS:

1. *Agrawal.D. K.*2009.**Textbook of Logistics and Supply Chain Management**[First Edition]. Macmillan Publishers India limited.
2. *Harald-Dyckhoff,* 2008.**Supply Chain and Reverse Logistics**[Second Edition]. Springer-New Delhi.
3. *Peter nyhuis,* 2009.**Fundamentals of Production** [First Edition]. Springer-New Delhi

<b>17UCM6ED</b>	<b>ELECTIVE III: BUSINESS FINANCE</b>	<b>SEMESTER -VI</b>
-----------------	---------------------------------------	---------------------

**PREAMBLE:**

1. To make the student understand the concept of Business Finance.
2. To make the student understand the concept of the Application of Finance to Business.

**COURSE OUTCOME**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the business finance concepts and its functions in traditional and modern concepts.	<b>K1</b>
<b>CO2</b>	Outline the financial planning and its concepts.	<b>K2</b>
<b>CO3</b>	Applying the different theories in over capitalization and under capitalization.	<b>K3</b>
<b>CO4</b>	Examine the different approaches in capital structure and Analyze the cost of capital.	<b>K4</b>
<b>CO5</b>	Explain the different sources and forms of finance.	<b>K5</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17UCM6ED</b>	<b>ELECTIVE III: BUSINESS FINANCE</b>	<b>SEMESTER -VI</b>
-----------------	---------------------------------------	---------------------

**Total Credits:4**  
**Hours Per Week:6**

### **OBJECTIVES:**

1. To make the student understand the concept of Business Finance.
2. To make the student understand the concept of the Application of Finance to Business.

### **CONTENTS**

#### **UNIT - I**

Business Finance: Introduction - Meaning - Concepts - Scope -Objectives of Financial Management-Profit Maximisation and Wealth Maximisation-Function of Finance-Traditional and Modern Concepts - Functions of a Finance Manager.

#### **UNIT - II**

Financial Plan: Meaning - Concept - Objectives -Characteristics of Financial Plan-Types of Financial Plan - Steps in Financial Planning - Significance of Financial Planning - Estimating long term and short term financial needs-Limitations of Financial Planning.

#### **UNIT - III**

Cost Theory - Earning Theory - Over Capitalisation - Causes of Over Capitalisation - Effects of Over Capitalisation - Remedies for Over Capitalisation - Under Capitalisation - Causes Capitalization - Meaning - Modern Concept of Capitalisation-Bases of Capitalisation - Under of Capitalisation - Effects of Under Capitalisation - Remedies for Under Capitalisation-Watered Stock - Causes of Watered Stock -Watered Stock Vs. Over Capitalization - Over Trading and Under Trading.

## UNIT - IV

Capital Structure – Principles of Capital structure – Trading on Equity –Theories of Capital Structure–Net income approach–Net operating income approach–The traditional approach–Modigliani and Miller approach–Factors determining the Capital Structure.

## UNIT - V

Cost of Capital – Concept – Importance –Classification of Cost– Calculation of Individual- Cost of debt, Preference, Equity and Retained earnings - Composite Cost of Capital with Problems.

### TEXT BOOKS:

1. *Shashi,K.Gupta., and Anuj Gupta.* 2011.**Business Finance**[First Edition].Kalyani Publishers, New Delhi.
2. *Murthy,A.,* 2017.**Financial Management**[First Edition].Margham Publication, Chennai.

### REFERENCE BOOKS:

1. *Khan,M.Y., and Jain,P.K.* 2015. **Financial Management**[Seventh Edition]. The McGraw Hill Companies.
2. *Maheshwari,S.N.*2014.**Financial Management Principles and Practice**[Fourteenth Edition].Sultan Chand & Company Ltd., New Delhi.
3. *Prasanna Chandra,*2017. **Financial Management Theory And Practice**[Nineth Edition]. Tata McGraw-Hill Publishers, New Delhi.
4. *Pandey I.M.* 2015 **Financial Management** [Eleventh Edition]. Vikas Publication,New Delhi

<b>17UCM6EE</b>	<b>ELECTIVE III : FINANCIAL MARKETS</b>	<b>SEMESTER -VI</b>
-----------------	---	---------------------

**PREAMBLE:**

1. To create awareness about the role and importance of Corporate Financing and also enable the students to know the functioning of Indian Financial Markets and Institutions.

**COURSE OUTCOMES**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define and Relate the structures of financial markets both money market and capital market.	<b>K1</b>
<b>CO2</b>	Interpret the functions of merchant banking and underwriting.	<b>K2</b>
<b>CO3</b>	Identify the role of SEBI in regulating speculative transactions	<b>K3</b>
<b>CO4</b>	Analyze the role of various banks in financing business.	<b>K4</b>
<b>CO5</b>	Distinguish the new modes of financing and how it helps in development of new business.	<b>K4</b>

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	M	S	M
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S=Strong, M-Medium,L=Low

<b>17UCM6EE</b>	<b>ELECTIVE III: FINANCIAL MARKETS</b>	<b>SEMESTER -VI</b>
-----------------	--	---------------------

**Total Credits:4**  
**Hours Per Week:6**

## **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 Banks 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 - Securitisation of assets - Mechanics of Securitisation- Utility of Securitisation - Securitisation in India.

**TEXT BOOKS:**

1. *Gurusamy, S.* 2010. **Financial Market and Institutions** [Third Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.
2. *Shasi, K. Gupta., and Nisha Aggarwal* 2013. **Financial Institutions and Markets** [Fourth Edition]. Kalyani Publishers, Ludhiana.

**REFERENCE BOOKS:**

1. *Punithavathypanndian.* 2013. **Financial Services and Markets**[First Edition]. Vikas publishing house Pvt., Ltd.,
2. *Clifford Gomez.* 2010. **Financial Markets, Institutions and Financial Services,** [Third Edition]. PHI Learning Pvt Ltd., New Delhi.
3. *Frederic S. Miskin* 2010. **Financial Markets Institutions** [Sixth Edition]. Pearson, New Delhi.
4. *Shashi K Gupta, Nisha Aggarwal and Neeti Gupta,* 2015. **Financial Institutions and Markets [Eleventh Edition]**. Kalyani Publishers. New Delhi.

17UCM6EV	ELECTIVE III : PROJECT WORK	SEMESTER -VI
----------	-----------------------------	--------------

**Total Credits: 4**  
**Hours Per Week: 6**

1. A Guide will be 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	15 Marks
Second Review	15 Marks
Work Diary	10 Marks
	<hr/>
	<u>40 Marks</u>

## 3. End Semester Examination:

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

External Examiner	20 Marks
Internal Examiner	20 Marks
Viva-Voce Examination	20 Marks (Jointly given by the external and internal examiner)
	<hr/>
	<u>60 Marks</u>

M. Zalega  
 20/12/19  
 BoS Chairman/HoD  
 Department of Commerce (CA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 048

