

# **BACHELOR OF COMMERCE FINANCE**

## **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 - FINANCE REGULATIONS**

### **ELIGIBILITY:**

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

### **PROGRAMME EDUCATIONAL OBJECTIVES:**

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

1. Able to demonstrate a substantial understanding of concepts in the key areas of commerce field and its applications.
2. Construct professional excellence in the finance industry with creative mind.
3. To decide the skill requirement of the financial executives in competitive global business environment.
4. Apply the knowledge obtained in the field of finance as entrepreneur, scholars, researchers and financial analysts.
5. Perform in the field of finance with ethics and to act on their beliefs to serve the society.

## SCHEME OF EXAMINATIONS

Course Code	Course	Hrs of Inst ruc	Exam Dura- tion (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part - I							
17UT L11T 17UHL11H 17UML11M 17UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French - I	5	3	25	75	100	3
Part - II							
17UEG12E	English - I	5	3	25	75	100	3
Part - III							
18UCM001	Core - I: Principles of Accountancy	6	3	25	75	100	5
18UFI13B / 17UFI5EC	Core - II: Business Environment	6	3	25	75	100	4
18UFI001	Allied - I: Business Economics	6	3	25	75	100	4
Part - IV							
17UFC1FA	Environmental Studies	#2	2	-	50	50	2
		30				550	21
Second Semester							
Part - I							
17UT L21T 17UHL21H 17UML21M 17UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French - II	5	3	25	75	100	3
Part - II							
17UEG22E	English - II	5	3	25	75	100	3
Part - III							
18UFI23A	Core - III: Financial Accounting	6	3	25	75	100	5

18-20/11/2019  
 BoS Chairman/HoD  
 Department of Commerce (Finance)  
 Dr. N. G. P. Arts and Science College,  
 Coimbatore - 641 048

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



18UFI23B	Core -IV : Principles of Management	6	3	25	75	100	4
18UFI2AA	Allied - II: Entrepreneurial Development	6	3	25	75	100	4
<b>Part – IV</b>							
17UFC2FA	Value Education: Human Rights	#2	2	-	50	50	2
		<b>30</b>				<b>550</b>	<b>21</b>
<b>Third Semester</b>							
<b>Part – III</b>							
18UFI33A	Core- V: Corporate Accounting- I	5	3	25	75	100	5
18UFI33B	Core- VI: Financial Services	4	3	25	75	100	4
18UFI33C	Core - VII : Investment Management	4	3	25	75	100	4
17UFI33P	Core Practical - I: Office Automation	6	3	40	60	100	3
17UMA3AA	Allied - III: Mathematics for Business	4	3	25	75	100	4
18UFI3SA	Skill based Course - I : Executive Business Communication	3	3	20	55	75	3
<b>Part – IV</b>							
	NMEC-I	2	3	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD	Basic Tamil/ Advanced Tamil (OR) (Yoga for Human	#2	2	-	50	50	2

17UFC3FE	Excellence)/ Women's Rights/ Constitution of India						
		30				675	27
<b>Fourth Semester</b>							
<b>Part – III</b>							
18UFI43A	Core - VIII: Corporate Accounting-II	6	3	25	75	100	5
18UFI43B	Core - IX : Financial Markets and Instruments	6	3	25	75	100	4
17UFI43P	Core Practical - II: Computerized Accounting	6	3	40	60	100	3
17UMA4AA	Allied - IV: Statistics for Business	5	3	25	75	100	4
18UFI4SA	Skill based Course – II : Business Research Methods	3	3	20	55	75	3
<b>Part – IV</b>							
	NMEC: II	2	3	-	50	50	2
17UFC4FA 17UFC4FB 17UFC4FC	Basic Tamil / Advanced Tamil (OR) General Awareness	#2	2	-	50	50	2
		30				575	23
<b>Fifth Semester</b>							
<b>Part – III</b>							
18UCM002	Core - X : Cost Accounting	6	3	25	75	100	5

18UCM007	Core - XI: Income Tax Law and Practice	5	3	25	75	100	4
18UFI53C	Core - XII: Financial Management	5	3	20	55	75	4
18UFI53P	Core Practical - III: Advanced Excel	6	3	40	60	100	3
	Elective - I :	4	3	25	75	100	4
18UFI5SA	Skill based Course -III : Principles of Marketing	4	3	20	55	75	3
<b>Part – IV</b>							
18UFI53T	Industrial Training	Grade A to C					
		30				550	23
<b>Sixth Semester</b>							
<b>Part – III</b>							
18UCM003	Core - XIII : Management Accounting	6	3	25	75	100	5
18UFI63B	Core - XIV : Principles of Auditing	6	3	20	55	75	4
18UFI63P	Core Practical - IV: Financial Modeling	6	3	40	60	100	3
	Elective – II :	4	3	25	75	100	4
	Elective – III :	4	3	25/ 40	75/ 60	100	4
18UFI6SA	Skill based Course – IV: Digital Banking and Cyber Law	4	3	20	55	75	3
<b>Part – V</b>							
17UEX65A	Extension Activity	-	-	50	-	50	2
		30				600	25
		<b>Grand Total</b>				<b>3500</b>	<b>140</b>

**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**  
**# Instruction hours - placement**

**ELECTIVE - I**

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

S.No	Course Code	Name of the Course
1.	18UFI5EA	Financial Institutions
2.	18UFI5EB	Corporate Governance and Business Ethics
3.	18UFI5EC	Project 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.	18UFI6EA	Business Law
2.	18UFI6EB	Company Law
3.	18UCO003	Indirect Tax

**ELECTIVE - III**

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

S.No	Course Code	Name of the Course
1.	18UFI6ED	Public and Personal Finance
2.	18UFI6EE	Business Organisation and Office Management
3.	17UFI6EV	Project Work

**NON MAJOR ELECTIVE COURSE (NMEC) NON LAB PRACTICAL**

- The department offers the following two papers as Non Major Elective Course Non – Lab Practical for other than the Commerce studies related students.
- Students can choose their Non Major Elective Course during their third and fourth semester.
- Students should submit the Practical Record for appearing the Comprehensive Practical Examination.



- The evaluation of the students done by both Internal and External Examiner.
- The evaluation for the Comprehensive Practical Examination should be as per the norms given below:

Practical Record	20 Marks
Comprehensive Practical Examination	20 Marks
Viva-Voce Examination	10 Marks
	<hr/>
	<u>50 Marks</u>

S.No	Course Code	Name of the Course
1	17UNM34R	Financial Literacy I - Non Lab Practical
2	17UNM44R	Financial Literacy II - Non Lab Practical

### FOR PROGRAMME COMPLETION

**Students have to complete the following:**

1. Part I, II, III, IV and V as mentioned in the scheme.
2. Industrial training: Course code **18UFI53T**
  - Student must undergo Industrial training for 15 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

**Total Credit Distribution**

Course	Credits	Total		Credits	Cumulative Total
Part I: Tamil	3	2x 100 =	200	6	12
Part II: English	3	2x 100 =	200	6	
Part III:					
Core	5	6 x 100 =	600	30	114
Core	4	6 x 100 =	600	24	
Core	4	2 x 75 =	150	08	
Core Practical	3	4x 100 =	400	12	
Allied	4	4x100=	400	16	
Skill based Course	3	4 x 75 =	300	12	
Elective	4	3 x 100 =	300	12	
Part IV:					
Value Education	2	2 x 50=	100	04	12
Environmental Studies	2	1 x 50 =	50	02	
General Awareness	2	1 x 50 =	50	02	
NMEC	2	2 x 50=	100	04	
Part V:					
Extension Activity	2	1x50 =	50	02	02
Total			3500	140	140

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 paper offered by the Department of Commerce Finance**

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>
1.	Semester III	18UFISS1	Introduction to organizational Behaviour
2.		18UFISS2	Principles of Finance

1. 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**)
2. 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**
3. 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.
4. 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.

## PROGRAMME OUTCOME

On the successful completion of the programme, the following are the expected outcomes

PO Number	PO Statement
PO1	Gain basic knowledge in commerce and to understand the field of finance to serve the society.
PO2	Understand the finance industry with creative mind as professional.
PO3	Obtain the basic skill for their professional excellence at global level.
PO4	Progress with the socio-economic challenges related to finance and shaping a successful career in finance and its related Course.
PO5	To have the standard ethics and to serve the society.

17UTL11T	PART-I: தமிழ் - தாள் -1	SEMESTER - I
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**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
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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 பாக்யமேரி

<b>17UHL11H</b>	<b>PART-I: HINDI-I</b>	<b>SEMESTER - I</b>
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**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



17UHL11H	PART-I: HINDI-I	SEMESTER - I
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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>
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**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

17UML11M	PART-I: MALAYALAM-I	SEMESTER-I
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**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:

1. Unit I & II -Naalukettu – M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)
2. Unit III & IV - Manikkianum Mattu Prathana Kathakalum – Lalithampika Antharjanam (D.C.Books, Kottayam, Kerala)
3. Unit V- Expansion of ideas, General Essay and Translation of a simple passage from English about **100** words) to Malayalam

#### REFERENCE BOOKS:

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

<b>17UFL11F</b>	<b>PART-I: FRENCH- I</b>	<b>SEMESTER- I</b>
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**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>
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**Total Credit: 3**  
**Hours per week: 5**

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<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'infinif</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 (titres et illustrations)</li> <li>• PRODUCTION ÉCRITE: écrire des slogans</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> <li>• Il faut + nom Il faut + infinitive</li> <li>• Phrases verbe + complément, Complément + verbe</li> </ul>

UNITÉ 4 - Dimanche		
<ul style="list-style-type: none"> <li>• Les activités Culturelles des Français</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Acheter,demander des Informations</li> <li>• RECEPTION ORALE: Comprendre les Titres du journal à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre les Informations</li> <li>• PRODUCTION ÉCRITE: Inventer des noms de journaux</li> </ul>	<ul style="list-style-type: none"> <li>• Faire, present</li> <li>• Avior, present</li> <li>• Ll y a</li> <li>• Le présent des verbes en-er: Regarder</li> <li>• Combien?</li> <li>• Quand?</li> <li>• Complément de nom: Tremblement de terre, les noms de pays....</li> <li>• Du,des,de la(reprise U2)</li> <li>• Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa Mes,tes,ses</li> </ul>
UNITÉ 5 - Dommage!		
<ul style="list-style-type: none"> <li>• Un baby-boom en 2000 et 2001</li> <li>• L'amour, toujours</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: exprimer la tristesse, la peur, conseiller,encourager</li> <li>• RÉCEPTION ORALE: Comprendre une émission De radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un sondage</li> <li>• PRODUCTION ÉCRITE: écrire des blogs</li> </ul>	<ul style="list-style-type: none"> <li>• Est-ce que</li> <li>• Le present des verbes pouvoir,Vouloir</li> <li>• Le conditionnel des Verbs pouvoir, Vouloir</li> <li>• Ne...pas</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>17UEG12E</b>	<b>PART-I: ENGLISH – I</b>	<b>SEMESTER - I</b>
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**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.

**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 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

<b>17UEG12E</b>	<b>PART-I: ENGLISH - I</b>	<b>SEMESTER - I</b>
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**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>
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**PREAMBLE:**

To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts

**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>
<b>CO1</b>	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
<b>CO2</b>	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K3 & K4
<b>CO3</b>	Capture the procedures relating to bills of exchange, Account current and Average due	K2
<b>CO4</b>	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading	K3 & K4
<b>CO5</b>	Classify and apply appropriate methods of depreciation	K4

**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	S	M
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	M	S	M

**S-Strong; M-Medium; L-Low**

18UCM001	<b>CORE-I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER – I</b>
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**Total Credits: 5**  
**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 – objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation – Straight line method – Diminishing Balance Method – Change in method of Depreciation – Sinking fund method.

### TEXT BOOKS:

1. *Reddy, T.S. and Murthy, A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Nagarajan, K.L., Vinayaka, Nand 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>18UFI13B / 17UFI5EC</b>	<b>CORE II-BUSINESS ENVIRONMENT</b>	<b>SEMESTER- II</b>
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**PREAMBLE:**

To understand the various concepts of Business environment

**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>
<b>CO1</b>	Learn about basic concept of Business environment	K1
<b>CO2</b>	Recall the Concepts of Economic Environments which relates to Business	K1 and K2
<b>CO3</b>	Understand the Government and Business relationship Business	K1
<b>CO4</b>	Aware of Social Environment	K1 and K2
<b>CO5</b>	Classify the various investment environment in Business	K1 & K3

**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	M	M	S	S
<b>CO2</b>	M	M	M	M	S
<b>CO3</b>	M	S	M	M	S
<b>CO4</b>	M	S	M	M	M
<b>CO5</b>	M	S	M	S	M

18UFI13B / 17UFI5EC	CORE II-BUSINESS ENVIRONMENT	SEMESTER- II
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**Total Credits: 4**  
**Hours per week:6**

## CONTENTS

### UNIT -I

**Business Environment:** Concept -nature and significance - Brief overview of political - Cultural - Legal - Economic and Social environments and their impact on business and strategic decisions.

### UNIT-II

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

### UNIT -III

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

### UNIT -IV

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

## UNIT -V

**Financial Environment:** Industrial Finance – Corporate Securities – Equity Shares – Bonds – Financial Institutions – Stock Exchange – RBI – Non-Banking Financial Companies (NBFCs).

### TEXT BOOKS:

1. *Francis Cherunilam*, 2012. **Business Environment** [Twenty First Edition] Himalaya Publishing House, New Delhi. (Unit I – V)
2. *Sankaran S* 2014. **Business Environment** [ First Edition] Margham Publication, Chennai (Unit I – V)

### REFERENCE BOOKS:

1. *Namita Gopal*, 2009. **Business Environment** [Second Edition] Tata McGraw Hills, New Delhi.
2. *Suresh Bedi* 2012. **Business Environment** [ First Edition ] Excel books, New Delhi.
3. *Raj Agrawal* 2010. **Business Environment** [Second Edition] Excel Books, New Delhi.
4. *Justin Paul* 2010. **Business Environment** [Third Edition] Tata McGraw Hill Education (P) Ltd, New Delhi.
5. *Chidambaram. K*, 2013. **Business Environment** [First Edition] Vikas Publications, Noida. (Unit I – V)

18UFI001	<b>ALLIED -I: BUSINESS ECONOMICS</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To understand the theories and concepts of business economics to take managerial decisions in the global competitive era

**COURSE OUTCOMES:**

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K2
CO2	Analyze the factors determining the demand and supply	K3 & K4
CO3	Aware of cost concepts and production functions with its relationship	K3 & K4
CO4	Classify the market competitions to adopt appropriate pricing methods	K3 & K4
CO5	Comprehend the methods of calculation of national income	K3 & K4

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**



18UFI001	<b>ALLIED -I: BUSINESS ECONOMICS</b>	<b>SEMESTER - I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

## 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 Competition- Features- Imperfect Competition- Features- Monopoly- Monopolistic Competition- 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*, 2015 **Business Economics**, Margham Publication Chennai.(4<sup>th</sup> edition ).
2. *Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4<sup>th</sup> edition).

## REFERENCE BOOKS

1. *Dr.Ahuja. H.L* 2014.**Business Economics** [Eleventh Edition] Sultan Chand Publications. New Delhi.
2. *Shankaran. S*, 2013. **Economic Analysis**, Margham Publication Chennai.(7<sup>th</sup> edition)( Unit I-V)
3. *Manab Adhikary* 2010. **Business Economics** [ Second Edition] Excel Books, New Delhi
4. *Maheshwari P.C, Maheswari B.B & Sinha V.C* 2015. **Business Economics**, SBPD Publishing House, Agra.

17UFC1FA	PART-IV: VALUE EDUCATION- ENVIRONMENTAL STUDIES	SEMESTER - I
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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
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Total Credits: 3  
Hours per week: 5

**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
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Total Credits: 3  
Hours per week: 5

செய்யுள் – உரைநடை – இலக்கிய வரலாறும் இலக்கணமும்

**அலகு – 1**

- 1.திருக்குறள் - அ. கூடா நட்பு (அ.எண் 83)  
ஆ.கள்ளாண்ணாமை (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 பாக்யமேரி

<b>17UHL21H</b>	<b>PART-I: HINDI-II</b>	<b>SEMESTER - II</b>
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**Total Credits: 3**  
**Hours per week: 5**

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

**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
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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. Jeevacharitrashahithyam – Dr. K.M. George (N.B.S. Kottayam)
2. Jeevacharitrashahithyam Malayalathil - Dr. Naduvattom Gopalakrishnan (Kerala Bhasha Institute, Trivandrum)
3. Athmakathashahithyam Malayalathil – Dr. Vijayalam Jayakumar (N.B.S. Kottayam)
4. Sancharashahithyam Malayalathil - Prof. Ramesh Chandran. V, (Kerala Bhasha Institute, Trivandrum)

<b>17UFL21F</b>	<b>PART-I: FRENCH- II</b>	<b>SEMESTER- II</b>
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**Total Credit: 3**  
**Hours per week: 5**

**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>
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**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</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,</li> </ul>

	description • RÉCEPTION ÉCRITE: Comprendre un test • PRODUCTION ÉCRITE: écrire des cartes postales	trop, Assez • Très • Le verbe venir: Présent, impératif • En Suisse, au Maroc, aux Etats-Unis
<b>UNITÉ 4- Mais oui!</b>		
• La génération des 20-30 ans	• INTERACTION: Donner son opinion, Expliquer pourquoi • RÉCEPTION ORALE: Comprendre des informations à la radio • RÉCEPTION ÉCRITE: Comprendre un texte informatif • PRODUCTION ÉCRITE: écrire un mél de protestation	• Répondre, prendre: Présent, impératif, part Passé • Parce que pourquoi • Tout/ tous, toute/s Tous/ toutes les... (répétition action)
<b>UNITÉ 5- Mais non!</b>		
• De la ville à la campagne	• INTERACTION: Débat:: exprimer l'accord, exprimer le Désaccord • RECEPTION ORALE: Comprendre un message sur un répondeur téléphonique • RÉCEPTION ÉCRITE: Comprendre un témoignage • PRODUCTION ECRITE: Rediger des petites Announces immobilières	• Le verbe devoir: Present et participe passé • Le verbe vivre, present • Aller + infinitive • Venir+ infinitive • Etre pour/contre

**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-IV: ENGLISH – II</b>	<b>SEMESTER - II</b>
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**Total Credits: 3**  
**Hours per week: 5**

**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-I: ENGLISH – II	SEMESTER - II
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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.*



18UFI23A	<b>CORE- III: FINANCIAL ACCOUNTING</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To understand the basic concept about financial accounting, Procedures & its applicability with respect to various enterprises.

**COURSE OUTCOME:**

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

CO Number	CO Statement	Knowledge Level
CO1	<ul style="list-style-type: none"> <li>➤ Relate the concepts about dependent and Independent branches.</li> <li>➤ Applying the stock &amp; Debtors System.</li> </ul>	K2,K3
CO2	<ul style="list-style-type: none"> <li>➤ Identify the need for Departmental Accounting</li> <li>➤ Differentiate Departmental Accounting and Branch Accounting.</li> <li>➤ Interpret the Reason for inter Departmental Transfer.</li> </ul>	K2, K3
CO3	<ul style="list-style-type: none"> <li>➤ To understand the Hire Purchase Trading System.</li> <li>➤ Identify the Interest and Installments Purchase system.</li> </ul>	K2, K3 & K4
CO4	<ul style="list-style-type: none"> <li>➤ Find out opening or closing capital and profit or loss during the financial year</li> <li>➤ Calculate interests in valuing investments and figure</li> </ul>	K3 & K4
CO5	<ul style="list-style-type: none"> <li>➤ Narrate the basic concepts of Business Enterprise.</li> <li>➤ Classifying different types of Business Enterprises</li> </ul>	K2

**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	M
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	M	M	S	M
<b>CO5</b>	S	M	M	S	M

**S-Strong; M-Medium; L-Low**

18UFI23A	<b>CORE- III: FINANCIAL ACCOUNTING</b>	<b>SEMESTER - II</b>
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**Total Credits: 5**  
**Hours Per Week: 6**

## CONTENTS

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

### UNIT -I

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

### UNIT -II

**Departmental Accounts:** Need for Departmental Accounting - Difference between Departmental Accounting and Branch Accounting - Basis for Allocation of Expenses - Inter Departmental Transfer at cost or Selling Price

### UNIT -III

**Hire purchase:** Meaning, Features of Hire Purchase - Hire Purchase Trading - Account Treatment for Hire purchase - Debtors Method - Installment Purchase System-Accounting Treatment.

### UNIT- IV

**Single Entry system and Investment accounts:** Meaning and features- Difference between single and double entry system -Statement of affairs method and Conversion method. Investment accounts and - Ex interest - Cum interest Types of securities - Fixed interest securities - Variable income securities

## UNIT -V

**Accounting Standards :** Meaning – Objectives -Need – Significance – Formation of Accounting standard board – Indian Accounting Standards – Applicability of AS - Classifications of Business Enterprise: Level -I Enterprise - Level -II Enterprise - Level -III Enterprise – AS-1 to AS -6.

### TEXT BOOKS:

1. *Reddy T.S, and A.Murthy*, 2014 **Financial Accounting [Sixth Edition]** Margham Publications, Chennai. (*Unit -I to IV*)
2. *S.P.Jain & K.L. Narang*, Volume -I ,2011 **Advanced Accountancy [Fifteenth Edition]** Kalyani Publications, New Delhi.(Unit-V)

### REFERENCE BOOKS:

1. *Shukla M.C.*, 2012. **Advanced Accounts I & II [First Edition]** Sultan Chand and Sons, New Delhi.
2. *Gupta R.L.*, 1999. **Advanced Accounting [Nineth Edition]** Sultan Chand and Sons, New Delhi.
3. *Narayanaswamy R.*, 2011 **Financial Accounting**[Fourth Edition] PHI Learning (P) Ltd., New Delhi
4. *Manikandan. S and Rakesh Shankar R* 2017. **Financial Accounting [Third Edition]** Scitech Publications India (P) Ltd, Chennai
5. *Chand.S. Reprint* 2013. **Financial Accounting [First Edition]**S.Chand & company Ltd., New Delhi

18UFI23B	<b>CORE-:IV PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER – II</b>
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**PREAMBLE**

To capture the principles of management and leadership skills to work in or run an organization

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and principles of management	K2
CO2	Learn the steps in planning and decision making	K3 & K4
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3 & K4
CO4	Know the Recruitment process, motivation and leadership styles	K1
CO5	Comprehend the techniques of control and co-ordination for further implementation	K3 & K4

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

18UFI23B	<b>CORE-:IV PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER – II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

## **CONTENTS**

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

**Organisation:** Definition – Principles – Types – Importance – Elements of Organisation – Process – Delegation and Decentralization – Span of Control – Departmentation.

### **UNIT – IV**

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

## UNIT - V

**Control:** Meaning and Definition - Need and Significance of Control - Process of Control - Techniques of Control. Co-ordination- Need and techniques.

### TEXT BOOKS:

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

### REFERENCE BOOKS:

1. *Govindarajan. M*, 2008. **Principles of Management** [First Edition] PHI, New Delhi.
2. *Prasad L.M*, 2015. **Principles and Practice of Management** [Eight Edition], Sultan Chand & Sons, New Delhi.
3. R.K.Sharma And Shashi K.Gupta, 2015. **Principles of Management**, Kalyani Publishers, New Delhi.
4. Tripathi & Reddy, 2004. **Principles of Management**, Tata McGraw-Hill Education, New Delhi.
5. Jayasankar.J , 2015. **Principles of Management**, Margham Publishers, Chennai.

<b>18UFI2AA</b>	<b>ALLIED-II : ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER -II</b>
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**PREAMBLE**

1. To inculcate the students about the entrepreneurial development in India.
2. To characterize by taking of financial risks in the hope of profit.

**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>
<b>CO1</b>	To discover, nourish and nurture entrepreneurial traits and talents among the students	K1, K2 and K3
<b>CO2</b>	To understand the nature of industries and their function for identification and formulation of project.	K1, K2 and K3
<b>CO3</b>	To enable students to learn about business idea generation and implementation strategies	K1, K2 and K3
<b>CO4</b>	To sensitize students about various institutions supporting and developing entrepreneurial talent	K1, K2 and K3
<b>CO5</b>	To provide knowledge about the various phases of Entrepreneurial Development Programs in India	K1, K2 and K3

**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>	M	S	S	M	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	M	S	M	M

**S-Strong; M-Medium; L-Low**



18UFI2AA	<b>ALLIED-II : ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER -II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

## CONTENTS

### UNIT- I

**Entrepreneur and Entrepreneurship:** Concept of Entrepreneurship: Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs- Entrepreneur Vs Intrapreneur- Entrepreneur Vs Copreneur.

### UNIT -II

**Micro, Small and Medium Entrepreneurs:** - Definition - Essentials ,Features and Characteristics - Scope of Micro and Small Enterprises - Objectives of Micro Enterprises -Role of Micro Enterprises in Economic Development - Problems of Micro and Small Enterprises - Opportunity Identification and selection - Formulation of Business Plans.

### UNIT- III

**Project Appraisal:** Concept of Project Appraisal - Methods of Project Appraisal: Economic Analysis - Financial Analysis - Market Analysis - Technical Feasibility- Preparation of Project Report. **Financing of Enterprise:** Meaning and need for financial planning - Sources of Finance - Capital Structure - Capitalization - Term Loans -Venture Capital - Export Finance - Taxation Benefits.

## UNIT- IV

**Institutional Finance to Entrepreneurs:** Entrepreneurial Development - Agencies -Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organization - Small Industries Service Institute. Financial Institutions - IFCI – IRBI- SFCs- SIDBI

## UNIT -V

**Economic development and entrepreneurial growth in India:** Role of entrepreneur in economic growth - Entrepreneurial Development Program (EDP)-Objectives of EDPs - Role of Government in organizing EDPs - Critical evaluation of EDPs- \*Suggestions for Making Entrepreneurial Development Program more Effective.

## TEXT BOOKS:

1. *Khanka S.S.*, 2010. **Entrepreneurial Development** [Fourth Edition] Sultan Chand & Sons, New Delhi. (Unit I to IV)
2. *Gupta C.B* 2016. **Entrepreneurial Development** Sultan Chand & Sons, New Delhi

## REFERENCE BOOKS:

1. *E.Gordon, K. Natarajan*, 2013 **Entrepreneurship Development** Himalaya Publishing House, New Delhi.
2. *Saravananavel P*, 1991 **Entrepreneurial Development** [Second Edition] ESS PEE KAY House, Chennai.
3. *Dr. O.P. Gupta* 2015. **Fundamentals of Entrepreneurship**, SBPD Publishing House, Agra.
4. *Jayashree Suresh* 2018. **Entrepreneurial Development** [ Fifth Edition ] Margham Publication, Chennai
5. *Mali D.D and Kalita J.C* 2010. **Entrepreneurship Theory and Practice**, Kalyani Publishers , New Delhi

17UFC2FA	<b>PART-IV:VALUE EDUCATION- HUMAN RIGHTS</b>	<b>SEMESTER - II</b>
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**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 Redressel
  - 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 Dasas 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>18UFI33A</b>	<b>CORE -V: CORPORATE ACCOUNTING - I</b>	<b>SEMESTER -III</b>
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**PREAMBLE:**

To develop awareness on corporate accounting procedures in company accounts.

**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>
<b>CO1</b>	To obtain the concept of issue of shares and debentures	K1 & K3
<b>CO2</b>	Learn about redemption of preference shares and debentures	K2 & K3
<b>CO3</b>	To know and apply about the preparation of managerial remuneration in final accounts.	K2 & K3
<b>CO4</b>	Classify the various valuation of shares and goodwill	K2 & K3
<b>CO5</b>	Requirement of Liquidation of companies.	K2 & K3

**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	M	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	S	M	S

**S-Strong; M-Medium; L-Low**

18UFI33A	<b>CORE -V: CORPORATE ACCOUNTING - I</b>	<b>SEMESTER -III</b>
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**Total Credits: 5**  
**Hours per week: 5**

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

## **CONTENTS**

### **UNIT -I**

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

### **UNIT- II**

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

### **UNIT -III**

**Final Accounts:** Preparation of company final accounts - Company balance sheet - Computation of Managerial Remuneration (Separate worksheet on maximum remuneration payable to different categories of managerial personnel)

### **UNIT -IV**

**Valuation:** Valuation of Shares and Goodwill- Methods of valuation of goodwill.

### **UNIT- V**

**Liquidation of Companies:** preparation of statement of affairs – deficiency account – liquidator’s final statement of accounts

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

1. *Jain S.P*, 2005. **Advanced Accountancy** [Twelfth Edition] Kalyani Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas Publications, Noida.
3. *Verma K.K.* 2010. **Corporate Accounting** Excel Book, New Delhi
4. *Rajasekaran V & Lalitha R.* 2011 **Corporate Accounting** [First Edition] Dorling Kindersley (India) (P) Ltd., New Delhi



<b>18UFI33B</b>	<b>CORE - VI: FINANCIAL SERVICES</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To understand the financial services Component concept in the Indian Financial System

**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>
<b>CO1</b>	Know the concepts of financial services in Indian financial System	K1
<b>CO2</b>	Obtain knowledge to know the various avenues in the field of financial service sector.	K1
<b>CO3</b>	Capture the agreement relating to requirement in Hire purchase and leasing in services.	K2
<b>CO4</b>	Acquire the initiatives of venture capital for growth in companies.	K1
<b>CO5</b>	Classify appropriate methods of mutual fund schemes and career prospects of individuals.	K3

**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	M	M	M
<b>CO3</b>	S	M	M	M	M
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S-Strong; M-Medium; L-Low**

18UFI33B	<b>CORE - VI: FINANCIAL SERVICES</b>	<b>SEMESTER - III</b>
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**Total Credits : 4**  
**Hours per week: 4**

## CONTENTS

### UNIT- I

**Financial services:** Meaning, Definition, types - Characteristics - Kinds of Financial services: Asset based, Fee based services.

### UNIT -II

**Non-Banking Financial Companies (NBFCs):** Meaning - Entities - Structure- Role - Supervision of NBFCs - RBI Measures- Foreign Institutional Investors (FIIs)

### UNIT -III

**Merchant banking:** Meaning, - Services of Merchant banks-Merchant bankers as Lead Managers-Qualities, Guidelines for Merchant bankers - Problems of Merchant bankers - Scope for Merchant banking in India.

### UNIT- IV

**Hire-purchase:** Meaning - Features - Legal Possession under Hire purchase - Banks and Hire Purchase Business. **Leasing:** - Steps involved in Leasing transaction - Types of Lease - Advantages and Disadvantages - Legal aspects of Lease - Difference between Hire purchase and Lease.

## UNIT -V

**Venture Capital:** Concept – Features, Scope and Importance of Venture Capital- Origin – Initiative in India – Guidance – Present position – Suggestion for the growth of Venture Capital funds.

### TEXT BOOKS:

1. *E. Gordon and K Natarajan, 2013, Financial Markets and Services* (Second Edition), Himalaya Publishing House, Mumbai. (Unit I to V)
2. *Khan. M. Y, 2001. Financial Services* (Second Edition), TMH, New Delhi. (Unit I to V)

### REFERENCE BOOKS:

1. *Seethapathi. K, 2004. Financial Services* (First Edition), ICFAI University press, Hyderabad.
2. *Shashi. K., Gupta, 2014. Financial Institutions and Markets*, (Fifth Edition), Kalyani Publishers, New Delhi.
3. *Majeeb Pasha S.A & Murthy T.N. 2010 Financial Institutions and Services*, Scitech Publications India (P) Ltd, New Delhi
4. *Santhanan. B 2015. Financial Services*, Margham Publication, Chennai.

<b>18UFI33C</b>	<b>CORE -VII : INVESTMENT MANAGEMENT</b>	<b>SEMESTER -III</b>
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**PREAMBLE:**

To understand the theories and concepts of Investment Management

**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>
<b>CO1</b>	Recall the basic concept of Investment and its features	K1
<b>CO2</b>	Learn about the investment market and its functions for better proficiency	K1 and K2
<b>CO3</b>	Apply the Risk and Return factors in Security market.	K1 & K3
<b>CO4</b>	Aware of Listing procedures and Stock brokers.	K1 and K2
<b>CO5</b>	Classify the various investment alternatives	K1 & K3

**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	M	M	S	S
<b>CO2</b>	M	M	M	M	S
<b>CO3</b>	S	S	M	M	S
<b>CO4</b>	S	S	M	M	M
<b>CO5</b>	S	S	M	S	M

**S-Strong; M-Medium; L-Low**

18UFI33C	CORE -VII : INVESTMENT MANAGEMENT	SEMESTER -III
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**Total Credits: 4**  
**Hours per week: 4**

## CONTENTS

### UNIT- I

**Investment Alternatives:** Meaning – Comparison of Investment, Gambling and Speculation - Investor classification-Investment in Debt instruments: Bonds, Debentures- Investment in Equity Shares, Preference shares, Investment in Real estate - Factors favorable for Investment – Features of investment – Investment Process.

### UNIT -II

**Securities Market:** Primary Market – Secondary Market – Function of new issue market – Guideline for new issue - SEBI - Structure of Stock Exchange – Function - BSE – NSE.

### UNIT -III

**Security Valuation:** Risk and Return – Fundamental Analysis: Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis: Indicator- Portfolio analysis.

### UNIT- IV

**Listing of Securities:** Meaning – Listing Procedures – Advantages of listing – DEMAT - Registration of Stock brokers – Function of brokers – Kinds of brokers.

## UNIT -V

**Mutual funds:** Concept- Growth of mutual funds in India. Mutual fund schemes: Open Ended, Close Ended Schemes – functioning of mutual funds in India.

### TEXT BOOKS:

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition] Himalaya Publishing House, New Delhi. (Unit I – Unit V)
2. *Bhalla V.K.*, 2014. **Fundamentals of Investment Management** [Third Edition] Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

### REFERENCE BOOKS:

1. *Natarajan. L*, 2015. **Investment Management** [Second Edition] Margham Publications, Chennai.
2. *Radha*, 2003. **Investment Management** [First Edition] Prasanna & Co., Chennai.
3. *Prasanna Chandra* 2017. **Investment Analysis & Portfolio Management** [Fifth Edition] MC Graw Hill, Chennai.
4. *Hiriyappa. B*, 2009. **Investment Management**, New Age International Publishers, New Delhi.

<b>17UFI33P</b>	<b>CORE PRACTICAL -I : OFFICE AUTOMATION</b>	<b>SEMESTER- III</b>
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**Total Credits: 3**  
**Hours per week : 6**

**PREAMBLE:**

To understand and gain the practical knowledge and use of the MS Office.

**MS OFFICE**

1. Meaning and features of word processing
2. Parts of MS Word application window Toolbars
3. Creating, Saving and closing a document, Opening and editing a document, Moving and copying text, Text and paragraph formatting.
4. Insertion of Objects, Date and Time, Headers, Footers and Page Breaks.
5. Basic skill in MS Office- Career prospect in MS Office and its application.

**MS WORD:**

6. Creating the front page of a News Paper.
7. Creating a document and perform the following functions:
  - a. Changing a paragraph into two column.
  - b. Changing a paragraph using bullets (or) numbering format.
  - c. Finding any word and replacing it with another word in document.
8. Designing a Class Time Table with the following operations:  
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
9. Mail merging Shareholders meeting letter for 10 members
10. Creating a Bio-Data by using Wizard/ Templates.

**MS EXCEL:**

11. Program to illustrate a mark list of a class with a minimum of 5 subjects and practice the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

12. Program to highlight the Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
13. Drawing the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
14. Program for creation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
15. Preparing a Product Life Cycle containing the following stages: Introduction, Growth, Maturity, Saturation, and Decline.

**MS POWERPOINT:**

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



**MS ACCESS:**

21. Creating a Publisher database with the following Tables:

- a. Author Details
- b. Book Details

22. Performing the following functions

- a. Relate the Tables
- b. Create a query to the books and author.
- c. Create a form and report

<b>17UMA3AA</b>	<b>ALLIED -III : MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER-III</b>
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**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.	K1
<b>CO2</b>	Use mathematical logic to find the terms of series and sequence.	K2
<b>CO3</b>	Perform basic operations in matrices and solve the linear equations.	K2
<b>CO4</b>	Understanding the basic terms and independently solving of business problem.	K3
<b>CO5</b>	Develop and solve the unknown values using interpolation.	K3

**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	S	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	M	S	S	M	L
<b>CO4</b>	M	S	S	S	L
<b>CO5</b>	M	M	L	M	L

**S-Strong : M-Medium : L-Low**

<b>17UMA3AA</b>	<b>ALLIED -III : MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER-III</b>
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**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:**

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

**UNIT I : Chapter 3**

**UNIT II : Chapter 1**

**: Chapter 2 (upto Pg.No 61)**

**UNIT III : Chapter 4 (upto Pg.No 200)**

**UNIT IV : Chapter 2 (Pg.No 61 – 88)**

**UNIT -V : Chapter 15 (upto Pg.No 643)**

**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>18UFI3SA</b>	<b>SKILL BASED COURSE : I EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER- III</b>
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**PREAMBLE:**

To obtain knowledge and skill in effective business communication.

**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>
<b>CO1</b>	To recall basic knowledge about business communication and the methods of modern communication.	K1
<b>CO2</b>	It enables the students to learn about various business letters regarding placing an order in business.	K2
<b>CO3</b>	Developing the students to obtain knowledge in writing banking and insurance correspondence.	K3&K4
<b>CO4</b>	Obtaining skill in preparing various reports	K3
<b>CO5</b>	Preparation of resume and there importance in successful career.	K3

**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	M
<b>CO2</b>	M	S	M	M	M
<b>CO3</b>	M	M	S	S	M
<b>CO4</b>	M	M	S	M	M
<b>CO5</b>	M	M	M	M	S

**S-Strong; M-Medium; L-Low**

18UFI3SA	<b>SKILL BASED COURSE : I EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER- III</b>
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**Total Credit: 3**  
**Hours per week: 3**

## CONTENTS

### UNIT - I

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

### UNIT - II

**Letters: Trade** Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.

### UNIT - III

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

### UNIT - IV

**Report Writing:** Introduction – Structure of reports – Specimen reports – Agenda and minutes of report writing- - Types of Reports – Preparation of report writing .

## UNIT - V

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

### TEXT BOOKS:

1. *Premavathi.N* 2010. **Business Communication & Correspondence** [Third Edition ] Sultan chand &sons , New Delhi.(Unit I-IV)
2. *Rajendra pal Korahill*, 2006. **Essentials of Business Communication** Sultan chand & sons , New Delhi.(Unit I-V)

### REFERENCE BOOKS:

1. *Ramesh, M.S and Pattanshetti C.C*, 2003. **Business Communication** Sultan chand & sons , New Delhi
2. *Rodriquez M.V*, 2003.**Effective Business Communication Concept**. Vikas Publishing Company.
3. *Raghunathan N.S & Santhanam B* 2015. **Business Communication** [Fourth Edition] Margham Publications, Chennai
4. *Senapathi R* 2010. **Communication Skill** [Second Edition], Lakshmi Publication, Chennai

<b>17UNM34R</b>	<b>NMEC-I FINANCIAL LITERACY NON LAB PRACTICAL</b>	<b>SEMESTER - III</b>
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**Total Credits: 2**  
**Hours Per Week: 2**

**PREAMBLE:**

To provide basic skill for managing their own money.

<b>S No.</b>	<b>Name of the Practice</b>	<b>Documentation and Record</b>	<b>Content</b>
1	Savings	Importance and necessity of savings	Avenues in savings
2	Bank Account	KYC , Account opening form for Saving and Current Account	Document required for bank account
3	Bank Transaction	Pay Slip, Withdrawal Slip, Demand Draft Challan and Cheque	Bank Instruments
4	Bank Products	Recurring ,Fixed Overdraft	Products and their channel
5	Insurance	Social Security Schemes & Survey Sheet	PMSBY, PMJBY Pension and PPF



17UFC3FA	பகுதி – 4 : அடிப்படைத்தமிழ் தாள் : 1 (Basic Tamil )	SEMESTER- III
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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 – 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil )	SEMESTER- III
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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
<p><b>குறிப்பு:</b> பகுதி ஆ மற்றும் இ –க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்</p>			

17UFC3FC	<b>PART-IV: YOGA FOR HUMAN EXCELLENCE</b>	<b>SEMESTER - III</b>
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**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 Maintaining the youthfulness –Postponing the ageing process
- 2.2 Sex and Spirituality – Significance of sexual vital fluid – Married life Chastity
- 2.3 Ten stages of Mind
- 2.4 Mental frequency – Methods for concentration

### UNIT - III

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

**1) NahfKk; cly; eyKk;**

1.1 clyikg;G – 3 cly;fs; - le;jpy; msT Kiw

1.2 vspaKiw clw;gapw;rp – ifg;gapw;rp – fhy; gapw;rp - %r;Rgaw;rp – fz; gapw;rp

–

fghygjp

1.3 kfuhrdk; 1-2 – cly; Nja;j;jy; - mf;Fgpu]h; gapw;rp – cly; jsHj;jy;

1.4 Nahfhrdq;fs;; - gj;khrdk; - t[;uhrdk; - rf;fuhrdk; (gf;fthl;by;)- tpUr;rhrdk; - Nahf Kj;uh – gr;rp Nkhj;jhrdk; c];l;uhrdk; - ryghdk;

**2) capHtsKk; - kdtsKk;**

2.1 ,sik fhj;jy; -KJikiaj; js;spg;NghLjy;

2.2 ghYzHTk; Md;kPfKk; -tpj;jpd; kfpik - ,y;yw tho;T – fw;Gnewp

2.3 kdjpd; gj;J gbepiyfs;

2.4 kd miyr;Roy; - kd XHikf;fhd gapw;rpfs;

**3) Fzeyg;NgW**

3.1 tho;tpd; Nehf;fk; tho;f;ifj; jj;Jtk;

3.2 mfj;jha;T – vz;zk; Muha;jy;

3.3 Mir rPuikj;jy;

3.4 rpdk; jtpHj;jy;

**4) kdpj tsNkk;ghL**

4.1 ftiy xopj;jy;

4.2 tho;j;Jk; gaDk;

4.3 el;G eyk;

4.4 jdpkdpj mikjp – cyf mikjp

**5) ,aw;if epajp**

5.1 xUq;fpizg;G Mw;wy; - nray;tpisTj; jj;Jtk;

5.2 kdj;J}a;ik tpidj;J}a;ik –fUikak;

5.3 md;Gk; fUizAk;

5.4 gz;ghl;Lf; fy;tp – le;njhOf;fg; gz;ghL

17UFC3FD	PART-IV: WOMEN'S RIGHTS	SEMESTER - III
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**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
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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>18UFI43A</b>	<b>CORE VIII: CORPORATE ACCOUNTING - II</b>	<b>SEMESTER- IV</b>
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**PREAMBLE:**

To know legal procedures formulated in Banking Company, Insurance Company and Holding Company

**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>
<b>CO1</b>	Know the concepts, conventions and rules of amalgamation	K1 K2 & K3
<b>CO2</b>	Understand the concept of reconstruction of companies	K1 K2 & K3
<b>CO3</b>	Obtain knowledge about banking company accounts and prepare Form A and Form B	K1 K2 & K3
<b>CO4</b>	Various forms of Insurance company accounts and preparation of Form A-RA.	K1 K2 & K3
<b>CO5</b>	To know about the Holding Company Accounts	K1 K2 & K3

**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	M	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	M	S	M

**S-Strong; M-Medium; L-Low**

18UFI43A	<b>CORE VIII: CORPORATE ACCOUNTING - II</b>	<b>SEMESTER- IV</b>
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**Total Credits:5**  
**Hours per week: 6**

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

### **CONTENTS**

#### **UNIT -I**

**Amalgamation:** Meaning – Types of Amalgamation - Methods of Accounting- Purchase Consideration- Accounting for Merger- Absorption.

#### **UNIT -II**

**Reconstruction of Companies:** Internal and External Reconstruction (Excluding preparation of schemes).

#### **UNIT -III**

**Banking Company Accounts:** Preparation of Profit and Loss Account and Balance Sheet (Form A and Form B) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts.

#### **UNIT -IV**

**Insurance Company Accounts:** Accounts of Life Insurance (Form A-RA) – Valuation of Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet.

#### **UNIT -V**

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

**TEXT BOOKS:**

1. *Reddy T.S. & Murthy*, 2017. **Corporate Accounting** [Sixth Edition- Re print 2017 ] Margham Publications, Chennai. (Unit I – V)
2. *Shukla M.C*, 2005. **Advanced Accountancy Vol 2** [First Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)

**REFERENCE BOOKS:**

1. *Jain S.P*, 2005. **Advanced Accountancy** [Twelfth Edition] Kalyani Publications, New Delhi.
2. *Maheshwari S.N.*, 2013. **Corporate Accounting** [First Edition] Vikas Publications, Noida.
3. *Verma K.K.* 2010. **Corporate Accounting** Excel Book, New Delhi
4. *Rajasekaran V & Lalitha R.* 2011 **Corporate Accounting** [First Edition] Dorling Kindersley (India) (P) Ltd., New Delhi

<b>18UFI43B</b>	<b>CORE -IX: FINANCIAL MARKETS AND INSTRUMENTS</b>	<b>SEMESTER- IV</b>
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**PREAMBLE:**

To expose the students on the theory of Indian Financial System and Capital Market.

**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>
<b>CO1</b>	Understand the basics of Indian Financial systems and to know the various career avenues in finance field.	K1
<b>CO2</b>	Learn about the functions of Money market and it's various Instruments.	K1 and K2
<b>CO3</b>	Identify the Capital Market Instruments.	K1 & K2, K3
<b>CO4</b>	To know Derivative Markets and Regulations.	K1 and K2
<b>CO5</b>	Understand the Procedure of Depository system.	K1 & K2

**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	M	M	M	S
<b>CO3</b>	M	S	M	M	S
<b>CO4</b>	S	S	M	S	M
<b>CO5</b>	S	M	M	S	M

**S-Strong; M-Medium; L-Low**

18UFI43B	CORE -IX: FINANCIAL MARKETS AND INSTRUMENTS	SEMESTER- IV
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**Total Credits: 4**  
**Hours per week:6**

## CONTENTS

### UNIT -I

**Indian Financial System:** Introduction, Functions of Indian financial system- Financial Concepts-Components of Indian Financial System: Institutions, Markets, Instruments, Services- Financial intermediaries-Career path in finance field.

### UNIT -II

**Money Market:** Definition – Money market vs. capital market – Features of Indian Money Market – Characteristics of a Money market – Importance of Money Market - Composition of Money Market: Call money market, Treasury Bills, Commercial Bills and Certificate of Deposits.

### UNIT -III

**Capital Market Instruments:** Meaning – Types – Preference shares – Equity shares – Non Voting equity shares – Sweat Equity- Warrants – Debt Instruments – Difference between Bond and Debenture.

### UNIT -IV

**Derivative Market:** Meaning of Derivative – Growth – Limitations – Functions – Categories – Forward Vs Future Market – Option Market – Risks in Derivatives – Regulating Derivative Market.

## UNIT -V

**Depository System:** Meaning – Objectives – Activities – Interacting Institutions – Depository Process – Trading in a Depository System – SEBI (Depositors and participants) regulation act 1996 – Depository process in India – Benefits of depository system – drawbacks – remedial measures.

### TEXT BOOKS:

1. *Dr. S. Gurusamy, 2011, Capital Markets* Tata McGraw-Hill Publications.  
(Unit I to V)
2. *E. Gordon and K Natarajan, 2013, Financial Markets and Services* (Second Edition), Himalaya Publishing House, Mumbai. (Unit I to V)

### REFERENCE BOOKS:

1. *Shashi.K. Gupta., 2013.Financial Institutions and Markets* (Fourth Edition), Kalyani publishers, New Delhi.
2. *Bhole.L.M., 2009.Financial Institutions and Markets: Structure, Growth and Innovations*, (Fourth Edition) McGraw-Hill, New Delhi.
3. *Dr.Punithavathy Pandian 2013. Financial Services and Markets* , Vikas Publishing House Pvt Ltd., Nodia
4. *Clifford Gomez 2010. Financial Markets Institutions and Financial Services*, PHI Learning Private Ltd, New Delhi.

<b>17UFI43P</b>	<b>CORE PRACTICAL -II COMPUTERIZED ACCOUNTING</b>	<b>SEMESTER- IV</b>
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**Total Credits: 3**  
**Hours per week: 6**

**PREAMBLE:**

To understand and gain the practical knowledge and use of the Computerized Accounting.

1. Company Creation, Alteration and Deletion
2. Creation of Ledger , Alteration and Deletion
3. Displaying Trial Balance
4. Creation of Inventory Masters
  - a) Stock item
  - b) Stock Group
  - c) Stock Category
  - d) Godown
  - e) Unit of Measures
5. Alteration and Deletion of Inventory Masters
6. Displaying Stock Summary
7. Vouchers
  - a) Accounting Vouchers - Contra, Payment , Receipt, Journal , Sales, Purchase, Credit Note and Debit Note
  - b) Inventory Vouchers – Delivery Note, Receipt Note, Rejection In, Rejection Out, Stock Journal, Physical Stock, Material In and Material out
8. Bank Reconciliation Statement
9. Bill Wise Statement
10. Displaying Final Accounts

<b>17UMA4AA</b>	<b>ALLIED - IV: STATISTICS FOR BUSINESS</b>	<b>SEMESTER- IV</b>
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**PREAMBLE**

- To create a problem solving attitude with the aid of statistical methodology.
- Students shall be able to use and apply a wide variety 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	K1
<b>CO2</b>	Use measures of central tendency for solving the various data.	K2
<b>CO3</b>	Compute and interpret the coefficient of correlation.	K2
<b>CO4</b>	Explore the relation between the variables using regression line.	K3
<b>CO5</b>	Fitting a trend line and find the unknown values using Time series.	K3

**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	M	L
<b>CO2</b>	S	M	S	M	M
<b>CO3</b>	M	M	S	L	L
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	M	M	L	L

**S-Strong : M-Medium : L-Low**



<b>17UMA4AA</b>	<b>ALLIED - IV: STATISTICS FOR BUSINESS</b>	<b>SEMESTER- IV</b>
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**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:**

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

**UNIT I : Chapter 1, 2, 3, 5 and 6**

**UNIT II : Chapter 7 and 8**

**UNIT III : Chapter 12**

**UNIT IV : Chapter 13**

**UNIT -V : Chapter 14 ( upto Pg.No 602)**

**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.

<b>18UFI4SA</b>	<b>SKILL BASED COURSE-II: BUSINESS RESEARCH METHODS</b>	<b>SEMESTER- IV</b>
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**PREAMBLE:**

To understand the theories and concepts of business research methods in the global competitive era

**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>
<b>CO1</b>	Know the concepts of business research	K2
<b>CO2</b>	Analyze and identify the research problems and various types of research design	k2, K3 & K4
<b>CO3</b>	Capture the procedures relating to sampling design and scaling techniques	k2,K3 & K4
<b>CO4</b>	Acquire skill to know the method of data collection	k2,K3 & K4
<b>CO5</b>	Aware of analysis, interpretation and report writing.	k2, 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>
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	S	S	S	S
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	M	M	S	S	M
<b>CO5</b>	S	S	S	S	S

**S-Strong; M-Medium; L-Low**

18UFI4SA	<b>SKILL BASED COURSE-II: BUSINESS RESEARCH METHODS</b>	<b>SEMESTER- IV</b>
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Total Credits: 3  
Hours per week: 3

**Note: Question paper shall cover 100% theory**

## CONTENTS

### UNIT -I

**Research:** Meaning - Nature and scope of research in business - Types of research - Significance - Research process - Characteristics of good research.

### UNIT -II

**Research Problem:** Problem identification and selection - Review of literature - research design - Meaning, need and features of good design - Different types of research design - Developing a research plan, framing and testing of hypothesis.

### UNIT- III

**Research Design:** Sampling design, procedure types and errors - Scaling techniques, rating scales - Likert's scale.

### UNIT- IV

**Data Collection:** Methods of data collection - Primary and secondary data - sources: Questionnaire, Interview, observation, mail and email surveys - Pilot study and pre testing.

## UNIT -V

**Processing and Analysis of Data:** Analysis and interpretation – Report writing – layout of the report – Types of report – Steps in writing the report – Evaluation of report.

### TEXT BOOKS:

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

### REFERENCE BOOKS:

1. *Murthy. S. N.,*2009. **Business Research Methods**(Second Edition) Excel books,New Delhi.
2. *Donaled Cooper.R.,* 1999.**Business Research Methods** (First Edition), TMH, New Delhi.
3. *Saravavel P,* 2013. **Research Methodology** Kitab Mahal Distributors, New Delhi.
4. *Thanulingom. N* 2014. **Research Methodology** (First Edition) Himalaya Publishing House, New Delhi.

18UFISS1	<b>SELF STUDY -I : INTRODUCTION TO ORGANISATIONAL BEHAVIOUR</b>	<b>SEMESTER III</b>
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**Total Credits: 1****PREAMBLE:**

To inculcate the knowledge concerned with the theory and practice of how individuals perform within organizations.

**CONTENTS****UNIT -I**

**Organizational Behavior:** Definition – Manager and organization – Management functions – Basic Concepts of Organizational Behavior- – Scope and application – Management roles.

**UNIT -II**

**Perception:** Meaning – Theory – Attributions theory – fundamental attribution error – self serving bias – selective perception – Halo effect – Contrast effect – projection – stereo typing.

**UNIT -III**

**Stress:** Meaning – individual difference – self efficacy – political uncertainty – Economic uncertainty – organizational – demands and resources – Managing stress.

**UNIT- IV**

**Organizational Change:** Need for change – Types of Organizational change- Factors of Change.

## UNIT- V

**Organizational Culture:** Meaning - Role and types of culture: dominant culture, Sub culture, Mini culture. Three stages: Pre arrival stage, Encounter stage, Metamorphosis- workplace spirituality.

### TEXT BOOKS:

1. *Appannaiah, H.R., Reddy, P.N.Kavitha, B.Rose, 2009* **Organisational Behavior**, Himalaya Publishing House (Unit I – V)
2. *Prasad L. M., 2011.***Organisational Behavior** (Third Edition), Sultan chand and Sons, New Delhi. .(Unit I – V)

### REFERENCE BOOKS:

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

18UFISS2	<b>SELF STUDY -II : PRINCIPLES OF FINANCE</b>	<b>SEMESTER III</b>
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**Total Credits: 1**

**PREAMBLE:**

To impart theoretical base on fundamentals principles of finance in business

**CONTENTS**

**UNIT -I**

**Finance:** Introduction – Meaning – Major area and opportunities in Finance – behavioral finance - Legal forms of business organization.

**UNIT -II**

**Managerial Finance:** Meaning – Functions – Relationship to Economics – Relationship to Accounting – Primary activities of the financial manager.

**UNIT -III**

**Goal of the Firm:** Meaning –Need - Maximize profit – Maximize shareholder wealth – Corporate Governance – Agency issue.

**UNIT- IV**

**Business Taxes:** Meaning – Importance - Ordinary Income – Capital Gains

**UNIT- V**

**Stockholders Report:** Meaning – letter to stockholders – Fours key financial statements – Notes to the financial statements – consolidating international financial statements.



**TEXT BOOKS :**

1. *Lawrence J.Gitman*, 2010. **Principles of Managerial Finance**, (Eleventh Edition) Dorling Kindersley India (P) Ltd licensees of Pearson Education in South Asia (Unit I – V)
2. *Michael M. Pompian*(2012) **Behavioral Finance and Wealth Management** (Second Edition), John Wiley & Sons Inc, Newyork, US

**REFERENCE BOOKS:**

1. Scott Besley & Eugene F.Brigham . **Principles of Finance**, South –Western College Pub, US

<b>18UCM002</b>	<b>CORE- X: COST ACCOUNTING</b>	<b>SEMESTER V</b>
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**PREAMBLE:**

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

**COURSE OUTCOMES:**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the basic concepts, classification and costing under various heads	K1, K2 & K3
<b>CO2</b>	Obtain knowledge to prepare Levels of material control	K2,K3 & K4
<b>CO3</b>	Confine the procedures relating to wage payment, idle time, labour turnover and overhead	K3 &K4
<b>CO4</b>	Show various process costing application in manufacturing sector	K2, K3 & K4
<b>CO5</b>	Apply operating costing and to prepare reconciliation between cost and financial accounts.	K4

**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	S	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	M	S	M

**S-Strong; M-Medium; L-Low**

18UCM002	CORE- X: COST ACCOUNTING	SEMESTER V
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Total Credits: 5

Hours Per Week: 6

### CONTENTS

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

#### 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.

18UCM007	<b>CORE XI : INCOME TAX LAW AND PRACTICE</b>	<b>SEMESTER -V</b>
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**PREAMBLE**

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

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO <sub>1</sub>	➤ Understand the basic concept of Income and Residential status	K1 & K2
CO <sub>2</sub>	➤ Analyse the various Heads of income from salaries ➤ Learn the different types allowances and perquisites in salary	K1 & K2
CO <sub>3</sub>	➤ Identity the allowable and disallowable items in Profits and gains of business or profession ➤ Classify the Incomes from other sources	K1 & K3
CO <sub>4</sub>	➤ Calculate the Annual rental value in income from house property. ➤ Understand the exempted income from house property	K1 & K3
CO <sub>5</sub>	➤ Understand the basis of charges in capital gain ➤ Compute the capital gain ➤ Classify the various deductions in total income	K1 & K3

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

18UCM007	CORE - XI: INCOME TAX LAW AND PRACTICE	SEMESTER -V
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Total Credits: 4  
Hours Per Week: 5

**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**” Sahithya Bhavan 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>18UFI53C</b>	<b>CORE- XII: FINANCIAL MANAGEMENT</b>	<b>SEMESTER-V</b>
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**PREAMBLE:**

To understand the financial management environment.

**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>
<b>CO1</b>	To recall the basic concepts and objective of financial management.	K1
<b>CO2</b>	Understand the mix of debt and equity. Awareness regarding dividend policies practical in share market.	K1 & K2
<b>CO3</b>	Obtaining knowledge regarding the day to day needs of business and various ways to manage cash.	K2
<b>CO4</b>	Computation of overall cost of capital of a firm.	K3
<b>CO5</b>	Analyze the various methods of calculating capital budgeting.	K4

**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	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	M	M	S	M	M
<b>CO4</b>	M	S	S	M	M
<b>CO5</b>	M	S	S	S	M

**S-Strong; M-Medium; L-Low**

18UFI53C	<b>CORE- XII: FINANCIAL MANAGEMENT</b>	<b>SEMESTER- V</b>
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**Total Credits: 4**  
**Hours per week: 5**

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

## **CONTENTS**

### **UNIT- I (Theory Only)**

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

### **UNIT -II (Theory and Problems)**

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

### **UNIT - III (Theory Only)**

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

### **UNIT -IV (Theory Only)**

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

## UNIT -V (Theory and Problems)

**Capital Budgeting:** Meaning – Objectives- Types capital budgeting: Traditional Method – Pay Back Period Method, Average Rate of Return – Time Adjusted Method – Present Value Method – Net Present Value Method – Internal Rate of Return Method – Benefit Cost Ratio Method – Terminal Value Method.

## TEXT BOOKS:

1. *Pandy. I. M*, 2008. **Essential of Financial Management** (Second Edition), Vikas Publishing Huse, New Delhi
2. *Khan. M. Y*, 2007. **Basic Financial Management** (Second Edition), TMH, New Delhi.

## REFERENCE BOOKS:

1. *Venktasivakumar. V*, 2011. **Cost Accounting and Financial management** (First Edition), Pearson, New Delhi.
2. *Shashi K. Gupta*, 2013. **Business Finance** (First Edition), Kalyani Publishers , New Delhi
3. *Prasanna Chandra*. 1993. **Fundamentals of Financial Management**(First Edition), Tata Mcgraw Hill, New Delhi
4. *Kuchal .S.C.* 2001. **Financial Management** (Fifteenth Edition), CHAITANIA Publishers, Allahabad.

<b>18UFI53P</b>	<b>CORE PRACTICAL-III: ADVANCED EXCEL</b>	<b>SEMESTER V</b>
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Hours per week: 6

Total Credits:3

**PREAMBLE:**

To understand and gain the practical knowledge and use of the spreadsheet in advance level.

**CONTENTS****1. Prepare the Chart as per following recommendations using Spreadsheet**

- a) Change in Charts Group
- b) Chart Recommendations
- c) Fine Tune Charts Quickly
- d) Select / De-select Chart Elements
- e) Format Style - Format Color
- f) Filter Data on the Chart.

**2. Format Charts using Spreadsheet**

- a) Format Axis
- b) Provision for combo charts.

**3. Practice the following operations on the chart design using spreadsheet for mark list of a class with minimum of 5 subjects**

- a) Ribbon of chart tools
- b) Quick Layout
- c) Change Colors
- d) Chart Styles
- e) Switch Row / Column
- f) Select Data
- g) Change Chart Type
- h) Move Chart.

**4. Show Richer Data Labels using spreadsheet**

- a) Formatting Data Labels
- b) Shape of a Data Label
- c) Resize a Data Label
- d) Add a Field to a Data Label.

**5. Point out Leader Lines using spreadsheet**

- a) Add a Leader Line
- b) Format Leader Lines

**6. Pivot Table recommendations using spreadsheet to Illustrate year-wise Performance of sales and purchase of a company**

- a) Create a PivotTable to analyze external data
- b) Connect to a new external data source
- c) Using the Field List option
- d) PivotTables based on Multiple Tables.

**7. Create data model in spreadsheet**

- a) Explore Data Using PivotTable
- b) Create Relationship between Tables

**8. Show measures of central tendency using 10 year population censuses in spreadsheet**

- a) Arithmetic Mean
- b) Geometric Mean
- c) Harmonic Mean
- d) Median

**9. Show Measures of Dispersion for 10 years Foreign Direct Investment inflows in India using spreadsheet**

- a) Standard Deviation
- b) Coefficient of Variation
- c) Compound Annual Growth Rate (CAGR)
- d) Trend analysis.

<b>18UFI5SA</b>	<b>SKILL BASED COURSE-III PRINCIPLES OF MARKETING</b>	<b>SEMESTER – V</b>
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**PREAMBLE:**

To know the consumer behavior and government regulations in marketing.

**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>	Test the skill for e-marketing and match the marketing ethics and career opportunity.	K2
<b>CO2</b>	To understand functions of marketing and test the skill of different markets.	K2
<b>CO3</b>	Demonstrate different consumer behavior of marketing and test the skill on segmentation.	K3
<b>CO4</b>	To know promotion mix and test the skill on advertising.	K3
<b>CO5</b>	To apply the pricing strategy and test the skill on pricing.	K3

**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	M	S	S	S
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	S	S	M	S
<b>CO5</b>	M	M	M	M	M

**S- Strong; M-Medium; L-Low**

18UFI5SA	<b>SKILL BASED COURSE-III PRINCIPLES OF MARKETING</b>	<b>SEMESTER – V</b>
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Total Credits: 3

Hours per week:4

## CONTENTS

### UNIT- I

**Marketing:** Meaning -Importance of marketing -Global Marketing -E-marketing - Telemarketing- Green Marketing- Marketing Ethics - Career Opportunities in Marketing.

Skill Test: E-marketing and telemarketing

### UNIT- II

**Marketing Functions:** Buying -Selling -Transportation -Storage - Financing -Risk Bearing -Standardization - Market Information.

Skill Test: Collection of market information

### UNIT- III

**Consumer Behavior:** Meaning -Need for studying consumer behavior- Factors influencing consumer behavior-Consumer behavior theories-Market segmentation.

Skill Test: Segmentation of specific product

### UNIT- IV

**Sales Promotion:** Meaning - Place mix- Promotion Mix-Importance of channels of distribution -Functions of middlemen - Importance of retailing -Advertisement.

Skill Test: Develop advertising concept for a given product

## UNIT- V

**Pricing:** Meaning – Objectives – Pricing strategy – Factors affecting pricing decision- Procedure for price determination-Kinds of pricing-Resale price.

Skill Test: Fixing the price for the product)

### TEXT BOOKS:

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

### REFERENCE BOOKS:

1. *Gupta .C.B and RajanNair .N, Marketing Management*. (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers.
2. *Philip Kotler, 2014 Principles of Marketing* (seventeenth edition 2014). Pearson Education Pvt.
3. *Sherlekar.S.A, 2009 Marketing Management* (Thirteenth edition). Himalaya Publication, Mumbai
4. *VarmaM.M, 2012 Marketing Management* (second edition). King Book House, New Delhi



18UFI5EA	<b>ELECTIVE – I : FINANCIAL INSTITUTIONS</b>	<b>SEMESTER –V</b>
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**PREAMBLE:**

1. To understand the theories and concepts of Investment Management

**COURSE OUTCOMES:**

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

CO Number	CO Statement	Knowledge Level
CO1	Basic concept of Financial Institutions and its features	K1 and K2
CO2	Learn about the Financial Companies and its functions for better proficiency	K1 and K2
CO3	To understand EXIM functions	K1 and K2
CO4	To know about global financial system	K1 and K2
CO5	To study the significant contribution of Asian Development Bank in economic growth	K1 and K2

**Mapping with Programme Outcomes**

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

18UFI5EA	<b>ELECTIVE - I : FINANCIAL INSTITUTIONS</b>	<b>SEMESTER -V</b>
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**Total Credits: 4**  
**Hours per week: 4**

## CONTENTS

### UNIT- I

**Financial Institutions:** Meaning –Characteristics – Banking and non –banking institutions – Commercial banks – Co-operative banks – Development banks. New financial institutions – National housing bank: function and working. Career opportunities in financial institutions.

### UNIT –II

**Non-Banking Financial Companies (NBFCs):** Meaning – structure of NBFCs – Supervision – RBI measures for NBFCs – Foreign institutional investor – Capital market. Liberalization role of FII – Regulatory framework – FII registration.

### UNIT –III

**Export – Import (EXIM):** Meaning – Characteristics - Functions and workings. NABARD – Meaning – Objectives – Functions and working – RBI – Functions and workings.

### UNIT- IV

**International Monetary Fund (IMF):** Meaning- Functions – Objectives – IMF vs World Bank - Financial resources – IMF and Global financial system. World Bank: Meaning - Functions – problems. IFC: Meaning – Activities – Financial resources – Investment proposal.

## UNIT -V

**Asian Development Bank (ADB):** Meaning – Financial resources – Development tools of ADB – activities – Three pillars of poverty reduction strategies . **Bank for international settlement (BIS):** Meaning – Objectives – Financial structure – Functions – Achievements.

### TEXT BOOKS:

1. *Dr.S.Gurusamy*, 2015. **Financial Markets and Institutions** [Fourth Edition] Vijay Nicole Imprints Private Ltd, Chennai.
2. *Khan. M. Y*, 2001. **Financial Services** (Second Edition), TMH, New Delhi.

### REFERENCE BOOKS:

1. *Shashi K.Gupta , Nisha Aggarwal and Neeti Gupta* 2011. **Financial Institutions and Markets**, Kalyani Publishers, New Delhi.
2. *Seethapathi. K*, 2004. **Financial Services** (First Edition), ICFAI University press, Hyderabad.
3. *Gorden. E*, 2003. **Financial Markets and Services** (Second Edition), Himalaya Publications, New Delhi
4. *Cliffard Gomez*, 2010 **Financial Markets Institutions and Financial Services** (Third Edition) PHI Learning Pvt. Ltd, New Delhi

<b>18UFI5EB</b>	<b>ELECTIVE – I: CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>SEMESTER- V</b>
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**PREAMBLE:**

To develop awareness on Corporate Governance measures in business ethics.

**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>
<b>CO1</b>	To obtain the ethics concepts.	K1 & K2
<b>CO2</b>	Learn about the Nature and Scope of Business Ethics	K1
<b>CO3</b>	To know about the Corporate Social Responsibility of Business	K1 & K2
<b>CO4</b>	To enable students to learn about Growth of Corporate Governance	K1 & K2
<b>CO5</b>	To provide knowledge about the Issues and importance of Corporate	K1 & K2

**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	S	S
<b>CO2</b>	M	M	M	M	S
<b>CO3</b>	M	M	M	M	S
<b>CO4</b>	M	M	M	M	S
<b>CO5</b>	M	M	M	M	S

**S-Strong; M-Medium; L-Low**

<b>18UFI5EB</b>	<b>ELECTIVE – I: CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>SEMESTER- V</b>
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**Total Credits: 4**  
**Hours per week: 4**

## **CONTENTS**

### **UNIT -I**

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

### **UNIT -II**

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

### **UNIT -III**

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

### **UNIT -IV**

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

## UNIT- V

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

### TEXT BOOKS:

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

### REFERENCE BOOKS:

1. *Scott. C. Newquist., 2007.***Corporate Governance a Financial Perspective** (First Edition) janico, Mumbai.
2. *Jill salom., 2004.***Corporate Governance and Accountability**(First Edition) Wiley India, New Delhi.
3. *Bhandar.M.C 2006.***Guide to Company Law Procedures with Corporate Governance** (Nineteenth Edition) WADHWA, Nagpur.
4. *Baxi C.V. 2007.***Corporate Governance** (First Edition) Excel Books, New Delhi.

<b>18UFI5EC</b>	<b>ELECTIVE – I: PROJECT FINANCE</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To provide the basic knowledge about the project finance

**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>
<b>CO1</b>	Learn the concept of project finance	K1
<b>CO2</b>	Understand about the project appraisal	K1
<b>CO3</b>	Know about the debt capital	K1
<b>CO4</b>	Awareness on borrowings of foreign currency	K1
<b>CO5</b>	To know about the financial indicators	K2

**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	S	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	M	M	S	M	M
<b>CO5</b>	M	S	M	M	M

**S-Strong; M-Medium; L-Low**

18UFI5EC	<b>ELECTIVE – I: PROJECT FINANCE</b>	<b>SEMESTER - V</b>
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**Total Credits : 4**  
**Hours per week: 4**

## CONTENTS

### UNIT- I

**Project Finance:** Introduction –Meaning – Definition – Importance – features – advantages and disadvantages – sources of project finance – opportunity in project finance.

### UNIT- II

**Project Appraisal:** Meaning - methods. Term loans: purpose – evaluation. Other sources of finance: venture capital – leasing – factoring- underwriting of shares and securities.

### UNIT- III

**Debt Capital :** Introduction – Meaning – debentures – bridge finance – deferred credit- take out finance – public deposits - cash credit – overdraft - inter corporate deposits – commercial paper – trade credit

### UNIT- IV

**Borrowings in Foreign Currency:** Meaning – Importance – Euro Convertible Bond (ECB) - Foreign Currency Convertible Bond (FCCB) - External Commercial Borrowings(ECB's)



## UNIT- V

**Financial Indicators:** Meaning – sales and profitability ratio- tangible net worth – liquidity and solvency ratio: current ratio, liquid ratio, debt equity ratio, fixed asset ratio, debt services coverage ratio.

## TEXT BOOKS

1. *Dr.C.D.Balaji*, 2017. **Project Management** (First Edition) Margham Publications ,Chennai.
2. *E. R. Yescombe* *E. R. Yescombe* 2002. **Principles of Project Finance** (First Edition) Elsevier Publishing Services, Chennai

## REFERENCE BOOKS

1. *K.Nagarajan*, 2016. **Project Management** ( Seventh Edition) New Age International Publishers, Chennai.
2. *Machirajau. H.R*, 1996. **Project Finance** (First Edition) Vikash Publishing House, New Delhi
3. *Padamalatha Suresh*, 2004. **Project Finance – Concepts and Applications** (1<sup>st</sup> Edition) ICFAI University Press, Hyderabad.

<b>18UCM003</b>	<b>CORE-XIII : MANAGEMENT ACCOUNTING</b>	<b>SEMESTER- VI</b>
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**PREAMBLE:**

Understand the conceptual framework of Management Accounting and also acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

**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>
<b>CO1</b>	Understand the basic concept of various Cost, Financial and Management Accounting	K1 & K2
<b>CO2</b>	Obtain knowledge to prepare Ratio analysis and to gain skills to know liquidity, solvency, profitability and construction of balance sheet	K3 & K4
<b>CO3</b>	Ability to do working capital requirements	K3 & K4
<b>CO4</b>	Capture the procedures relating to marginal costing and break even analysis	K3 & K4
<b>CO5</b>	Acquire stuff to prepare various budgeting	K4

**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	M	S	M	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	M	S	M

**S-Strong; M-Medium; L-Low**

18UCM003	<b>CORE-XIII : MANAGEMENT ACCOUNTING</b>	<b>SEMESTER- VI</b>
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**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>18UFI63B</b>	<b>CORE -XIV PRINCIPLES OF AUDITING</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To understand the concepts of auditing to build knowledge of internal control.

**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>
<b>CO1</b>	Basic concept of Auditing and Investigation with its features	K1
<b>CO2</b>	Learn and verify about internal control with Chartered Accountant	K1 ,K2& K3
<b>CO3</b>	To know about the Verification and valuation of assets and liabilities.	K2
<b>CO4</b>	Aware of Various modes of Appointment of Company Auditors in Joint Stock Companies	K2 & K3
<b>CO5</b>	Classify the various Investigation of auditing.	K2& K3

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

18UFI63B	<b>CORE -XIV PRINCIPLES OF AUDITING</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**

**Hours per Week: 6**

## **CONTENTS**

### **UNIT-I**

**Introduction:** Origin - 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.

### **UNIT-III**

**Verification and valuation:** Verification of assets and liabilities 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 - Disqualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Audit Report - Contents and Types- contents of Annual report

## UNIT-V

**Audit of computerized accounts:** Meaning – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques.

### TEXT BOOKS:

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

### REFERENCE BOOKS:

1. *Kishnadwala V.H and Kishnadwala N.H*, **Principles and Practice of Auditing**, Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, **Auditing- Principles, Practices and Problems**, Kalyani Publishers, New Delhi.
3. *Pradeep Kumar*. 2014 **Principles of Auditing**, Kalayani Publishers, New Delhi
4. *Radha. V* 2008. **Practical Auditing**, (First Edition) Prasanna & Co, Chennai



<b>18UFI63P</b>	<b>CORE PRACTICAL-VI: FINANCIAL MODELING</b>	<b>SEMESTER VI</b>
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**Total Credits:****3****Hours per week: 6****PREAMBLE:**

To build models using Ms-Excel and Financial Analysis.

**CONTENTS****1. Using an Annuity Functions Prepare:**

- a) PV Function
- b) FV Function
- c) PMT Function
- d) NPER Function
- e) RATE Function

**2. Using an Investment Analysis Functions Prepare:**

- a) Payback period
- b) Net present value method
- c) Profitability index
- d) Internal rate of return

**3. Calculating depreciation using different functions Prepare**

- a) Straight line Method
- b) Declining balance Method

<b>18UFI6SA</b>	<b>SKILL BASED COURSE : IV DIGITAL BANKING AND CYBER LAW</b>	<b>SEMESTER- VI</b>
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**PREAMBLE:**

To enrich the basic knowledge about the Digital based Banking Service and Cyber Law

**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>
<b>CO1</b>	To provide knowledge relating to opening of a bank account and operation of a bank account.	K1
<b>CO2</b>	This unit explains the students about what are cheque and types of cheque and the role of paying and collecting banker.	K1 & K2
<b>CO3</b>	To develop the students in digitalized banking.	K4
<b>CO4</b>	To make the students aware of cyber law and scope of cyber law in India.	K3
<b>CO5</b>	Identifying the different types of cyber crime in banking sector.	K4

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

18UFI6SA	<b>SKILL BASED COURSE : IV DIGITAL BANKING AND CYBER LAW</b>	<b>SEMESTER- VI</b>
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**Total Credits: 3**  
**Hours per week: 4**

## CONTENTS

### UNIT –I

**Digital Banking:** Meaning – Importance- Electronic Clearing System (ECS ) – MICR Code National Electronic Fund Transfer (NEFT) – Real Time Gross Settlement (RTGS)

Skill Test : e-registration.

### UNIT – II

**E-BANKING:** Introduction – Importance of password – OTP -Electronic fund transfer –ATM – Card payment – Debit and Credit cards.

Skill Test : Features in ATM.

### UNIT – III

**Fund Transfer:** Meaning - Importance - Net banking - Mobile banking – E-purse and E -wallet -Plastic cards.

Skill Test: Required information of transfer of funds

### UNIT-IV

**CYBER CRIME:** Meaning - Classification of cyber crime- Cyber crime against person, cyber crime against property, cyber crime against government – Reasons for cyber Crime – Cyber crime and prevention in banking sector.

## UNIT-V

**CYBER LAW:** Introduction – Importance –Role of cyber law - Advantages - Limitation of cyber law in India.

### TEXT BOOKS:

1. *Gordon. E & Natarajan, 2013. Banking Theory Law & Practices* (Twenty fourth Edition), Himalaya publication, New Delhi
2. *Dr.P.Rizwan Ahmed, 2016. Cyber Law* (First Edition) Margham Publication, Chennai.

### REFERENCE BOOKS:

1. *Sundharam . K. P. M, 2012. Banking Theory Law & Practices* (First Edition), S.chand, New Delhi.
2. *Shekar. K. C, 2014. Banking Theory & Practice* (Twenty first Edition) ,Vikas Publication, Noida.
3. *Rizwan Ahmed. P 2016. Cyber Law*(First Edition) Margham Publishers, Chennai
4. *Vakul Sharma 2008. Cyber Law* ( First Edition) Macmilan Publishers, New Delhi

<b>18UFI6EA</b>	<b>ELECTIVE- II : BUSINESS LAW</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To make the students understand the laws relating to business and provide solution to legal problems.

**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>
<b>CO1</b>	To make the students aware of what is contract and laws relating to contract	K1
<b>CO2</b>	Outline the students about the laws relating to minor and persons of unsound mind	K2
<b>CO3</b>	Identifying the modes of performance till the discharge of contract	K3
<b>CO4</b>	It explains the students regarding rights of indemnity holder and liabilities of surety	K4
<b>CO5</b>	Discovering the laws relating to the sale of goods	K4

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

18UFI6EA	ELECTIVE- II : BUSINESS LAW	SEMESTER - VI
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**Total Credits: 4**  
**Hours per week: 4**

### **PREAMBLE:**

To make the students understand the fundamentals of law relating to commercial activities.

### **CONTENTS**

#### **UNIT - I**

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

#### **UNIT - II**

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

#### **UNIT - III**

**Law of Contract III:** Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract.

#### **UNIT - IV**

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



## UNIT - V

**Sale of Goods Act:** Definition – Essentials elements of contract of sale – Difference between Sale and Agreement to Sell – Definition of Goods – Classification of Goods - Conditions and Warranties –Caveat Emptor – Transfer of Property – Rules regarding transfer of property – Rights of Unpaid Seller.

### TEXT BOOKS:

1. *N.D Kapoor.*, 2013 . **Business Law** [Fifth Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)
2. *R.S.N. Pillai & Bagavathi*, 2014. **Business Law** [Third Edition] Sultan Chand & Sons, New Delhi. (Unit I – V)

### REFERENCE BOOK:

1. *Kathiresan S*, 2008. **Company Law and Secretarial Practice** [First Edition] Prasanna & Co., Chennai.
2. *Tulsian. P.C.* 2006. **Business Law** (Second Edition) TMH, New Delhi.
3. *Kuchal M.C.* 2005. **Business Law** (Fourth Edition), Vikash Publishing House, New Delhi
4. *Chandra Bose.D.* 2008. **Business Law** (First Edition), Printice Hall of India , New Delhi

<b>18UFI6EB</b>	<b>ELECTIVE - II: COMPANY LAW</b>	<b>SEMESTER -VI</b>
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**PREAMBLE**

To inculcate the students about the provisions of the Companies Act, 1956 along with relevant case law.

**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>
<b>CO1</b>	Understand the basic concept of kinds of companies and Duties and liabilities of a secretary	K1, K2
<b>CO2</b>	Learn about the Memorandum of association and Articles of association	K1, K2
<b>CO3</b>	To enable the students to learn about Prospectus and SEBI Guidelines	K1, K2
<b>CO4</b>	Obtain knowledge to know the various Issue and allotment of shares and E-filing.	K1, K2
<b>CO5</b>	To provide knowledge about the Legal provision and Effects of Non-Registration	K1, K2

**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	S	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	M	M	M	M	M
<b>CO5</b>	M	M	M	M	M

**S-Strong; M-Medium; L-Low**

18UFI6EB	ELECTIVE - II: COMPANY LAW	SEMESTER -VI
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**Hours per week: 4**

**Total Credits: 4**

## CONTENTS

### UNIT- I

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

### UNIT- II

**Company Documents:** Memorandum of association (MoA)- Forms – Contents –Articles of association – Forms and Contents- Procedures for alteration - The Doctrine of Indoor management- Distinguish between Memorandum and Articles.

### UNIT- III

**Prospectus** – Prospectus – Contents – Statement in lieu of prospectus – Legal formalities - Public Issue- Disclosure as per SEBI Guidelines.

## UNIT – IV

**Shares:** Share Capital – Kinds of capital – Alteration– Book building scheme- Issue and allotment of shares-Issue of shares at discount or premium -under writing - Share Certificate – Transfer and transmission of shares.

## UNIT – V

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

### TEXT BOOKS:

1. *Gogna. P. B. S, 2000. A Text Book of Company Law*(Third Edition), S. Chand (Co. Ltd., New Delhi.
2. *Gulshan. S, 2009. Business Law Including Company Law, (First Edition)*, New age publishers, New Delhi.

### REFERENCE BOOKS:

1. *Company Secretaries of India 2006. Company Law (First Edition)*, Company secretaries of India, New Delhi.
2. *Ashok Bagrial, 2006. Company Law, (Eleventh Edition)*, Vikas publishing house, New Delhi.
3. *Avatar Sigh 2015. Company Law, (1<sup>st</sup> Edition)*, Margham Publishers, Chennai
4. *Kapoor N.D. 2001. Company Law and Secretarial Practice*(10<sup>th</sup> Edition)Sultan chand & Sons, New Delhi

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

To understand the Provisions and concepts of Goods and Service Tax for better finance knowledge.

**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>
<b>CO1</b>	Discuss the basics and History of Tax system	K1
<b>CO2</b>	Understand the basic concepts about Goods and Service Tax	K1 and K2
<b>CO3</b>	Analyse the Liability and Tax rate system Understand the Filing of GST Return	K1 & K3
<b>CO4</b>	Aware of Eligibilities to Input Tax Credit.	K1 and K2
<b>CO5</b>	Acquire knowledge about Composite levy and advantages	K1 & K2

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

<b>18UCO003</b>	<b>ELECTIVE - II - INDIRECT TAX</b>	<b>SEMESTER - VI</b>
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**Total Credits:4****Hours Per Week:4****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>18UFI6ED</b>	<b>ELECTIVE - III: PUBLIC &amp; PERSONAL FINANCE</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To provide the basic knowledge about the Public and Personal Finance

**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>
<b>CO1</b>	Learn about the basic concept of Public finance	K1
<b>CO2</b>	Understand about the Public and Personal expenditure	K1
<b>CO3</b>	Understand about the Public finance sources	K1
<b>CO4</b>	Aware of major planning areas in Personal finance	K2
<b>CO5</b>	Understand about Financial environment	K1

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

18UFI6ED	<b>ELECTIVE – III: PUBLIC &amp; PERSONAL FINANCE</b>	<b>SEMESTER - VI</b>
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**Total Credits : 4**  
**Hours per week: 4**

## CONTENTS

### UNIT- I

**Public Finance:** Introduction –Evolution of public finance – State participation in economic life - Meaning- Scope- Importance- Difference between Public and Private Finance-Recent development in Public Finance – Methods of enquires in Public Finance.

### UNIT- II

**Public Expenditure:** Meaning- Classification of Public Expenditure- Importance of Public expenditure – Difference between public and private expenditure- reasons for increasing public expenditure – Expenditure of union government – Expenditure of state government- Public Expenditure – Security Services- Social Services – Development services- General problem of public expenditure.

### UNIT- III

**Public Revenue:** Meaning – Significance –Sources of public revenue – Tax revenue: Characteristics – Elements – Objectives – Non tax revenue: Commercial revenue – administrative revenue - Grants and gift – Other Income - Classification

## UNIT- IV

**Financial Environment and Budget Management:** Inflation- Interest rates- Business cycle-Planning Vs Forecasting. Budget Objectives - Monthly income and expenses plan- Contribution to savings.

## UNIT- V

**Personal Financial Planning:** Meaning – Objectives – Life cycle planning – Major planning areas – Planning approach – Financial decisions – Financial planner.

## TEXT BOOKS:

1. *Dr.J.C.Varshney*, 2015. **Public Finance** ( First Edition) SBPD Publishing House, Agra.(Unit I – III)
2. *Bernard. J & Winger*. **Personal Finance**, Charles and Merils Books, New York. (Unit IV-V)

## REFERENCE BOOKS:

1. *R.K. Lekhi & Joginder Singh*, 2015. **Public Finance** (Tenth Edition) Kalyani Publishers, New Delhi.
2. *Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes*, **Personal Finance** Tata Mc Graw-Hill Publishing Company Ltd. New Delhi
3. *Hajela T.N.* 2015. **Public Finance**, (Fifth Edition), ANE –Books, New Delhi,
4. *Bernard.J Winger*, 1986 **Personal Finance & Integrated Planning Approach**, Charles E Marrill, Newyork

<b>18UFI6EE</b>	<b>ELECTIVE - III: BUSINESS ORGANISATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER- VI</b>
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**PREAMBLE:**

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

**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>
<b>CO1</b>	Understand the basic concept of various business organization	K1
<b>CO2</b>	Outline their abilities to organize offices and establish standard office procedures and practices.	K1 and K2
<b>CO3</b>	Ability to plan the office layout.	K3
<b>CO4</b>	Develop the tasks required to work in real Organization.	K1 and K2
<b>CO5</b>	Demonstrate role of information system in business	K1

**Mapping with Programme Outcomes**

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

**S-Strong; M-Medium; L-Low**

18UFI6EE	<b>ELECTIVE - III: BUSINESS ORGANISATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER- VI</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

## CONTENTS

### UNIT- I

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

### UNIT -II

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

### UNIT- III

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

### UNIT-IV

**Filing and Indexing:** Office records – Significance and Essentials of a good filing system – Indexing and classification – objects – essentials of good index system – choice of suitable Index system.



## UNIT -V

**Management Information System:** Meaning-Data and information – functions of information system – dimensions of information system in business- levels in a firm-approach to information system – understanding information systems requirements in business.

### TEXT BOOKS:

1. *Sharma. R. K., 2014. Business Organization and Office Management* (Third Edition), Kalyani publishers, New Delhi. ( I to V Units)
2. *Kenneth C.Laudon and Jane P. Laudon, 2012. Management Information Systems* (Twelfth Edition) PHI Publishers ( V Unit)

### REFERENCE BOOKS:

1. *Chopra. R. K., 1990. Office Management* (Seventh Edition), Himalaya Publishing house, New Delhi.
2. *Ghosh.P. K., 1992. Business Correspondence and Office Management* (First Edition), Sultan chand and Sons, New Delhi.
3. *Saksena. S. C., 2000. Business Organization and Office Management* (First Edition), Sahityabhawan, Agra.
4. *Prasanta K.1998. Office Management*(Tenth Edition), Sultan chand Sons, New Delhi

<b>17UFI6EV</b>	<b>ELECTIVE - III: PROJECT WORK</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours per week: 4**

### **GUIDE LINES:**

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

### **2) CIA Marks Distribution:**

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

First Review	10 Marks ( Topic, Relevant literature )
Second Review	10 Marks (analysis and Rough draft)
Work Diary	05 Marks
	<hr/>
	25 Marks
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### 3) End Semester Examination:

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

Given below:

External Examiner      25 Marks

Internal Examiner      25 Marks

Viva-Voce Examination 25 Marks

(Jointly given by the external

and Internal examiner)

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75 Marks

17UNM44R	<b>NON MAJOUR ELECTIVE COURSE (NMEC) NON LAB PRACTICAL FINANCIAL LITERACY - II</b>	<b>SEMESTER - IV</b>
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Total Credits: 2

Hours Per Week: 2

**PREAMBLE:**

To know the importance of Personal Finance

S No.	Name of the Practice	Documentation	Content
1	Banking Service Delivery Channels - I	Debit Card , Credit card Mobile and Internet Banking	Digital Literacy
2	Banking Service Delivery Channels - II	RTGS and NEFT	Digital Literacy
3	Mudra Bank	Eligibility	Services
4	Bank Loan	Categories of Loan	Documents to be attached for loan
5	Post Office Scheme	List eligible saving scheme & Quiz Sheets	Suitable choice in savings

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

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

