



B.S. Abdur Rahman

**Crescent**

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2016*  
*Curriculum and Syllabi*  
(Amendments updated upto December 2020)

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**B.Com.**  
**(Accounts & Finance)**



**REGULATIONS 2016  
CURRICULUM AND SYLLABI  
(Amendments updated upto December 2020)**

**B.COM.  
(ACCOUNTS & FINANCE)**



## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

### **MISSION**

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through Scientific enquiry, Applied Research and Innovation.



## **VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**

### **VISION**

To develop into a world class centre of excellence in the fields of Business and Economics through value based education, training & research.

### **MISSION**

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation.
- Inspire and empower the students to become innovative leaders and involving people who contribute to the success of organisations and betterment of communities.
- To develop a team of competent and qualified entrepreneur.
- To explore training and development opportunities
- To involve in projects leading to high quality research.
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder requirements
- To train them with good communication and soft skills for employment.
- To prepare students for higher education in Commerce and Business Studies.
- To provide contextually relevant commerce education.
- To inculcate the use of Information and Communication Technology for the development of society.



**PROGRAMME EDUCATIONAL OBJECTIVES**

- To make students well versed with the various Accounting, Finance, and Business Law and Taxation policies in India.
- To facilitate taking up of various professional courses (CA, ICWA, CMA, CS etc.) by providing the necessary inputs.
- To provide an in-depth understanding of various accounting and taxation rules to the students.
- To provide sufficient knowledge and skills to students to seek employment or for managing business organization effectively.
- To provide career oriented education to students so that they can either go for jobs or engage in self-employment.

**PROGRAMME OUTCOMES**

On successful completion of the programme, the graduates will

- Be able to apply the knowledge of accounting, business laws and taxation in business and commerce.
- Be able to pursue the professional courses like CA, CWA, CS etc.
- Communicate effectively and perform efficiently in the organization, social and personal life.
- Be able to aptly use the obligatory knowledge and skill to furnish as an entrepreneur and social entrepreneur.
- Be able to lead and manage a team effectually in varied situations.
- Have sufficient skill to handle the financial matter of organizations.





**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY,  
REGULATIONS -2016  
FOR  
BACHELOR OF ARTS (B.A.) / BACHELOR OF BUSINESS ADMINISTRATION  
(BBA) / BACHELOR OF COMMERCE (B.Com.) / BACHELOR OF COMPUTER  
APPLICATIONS (BCA) / BACHELOR OF SCIENCE (B.Sc.)  
DEGREE PROGRAMME (Semester Pattern)  
(For Candidates admitted from the academic year 2016-2017 onwards)**

**1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means Under Graduate Degree Programme (B.A./BBA/BCA/B.Com./B.Sc.).
- ii) **"Course"** means a theory or practical subject that is normally studied in a semester.
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science & Technology.
- iv) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- v) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- vi) **"Controller of Examinations"** means the Controller of Examination of B.S. Abdur Rahman Crescent Institute of Science & Technology, who is responsible for conduct of examinations and declaration of results.

**2.0 PROGRAMME OFFERED, DURATION AND ELIGIBILITY CRITERIA**

**2.1 U.G. Programmes Offered**

<b>Degree</b>	<b>Mode of Study</b>
B.A.	Full Time
BBA	Full Time
B.Com	Full Time
BCA	Full Time
B.Sc.	Full Time

## 2.2 Duration of the Programme

The duration of the undergraduate program shall be six semesters (three academic years).

## 2.3 Eligibility Criteria

**2.3.1** Students for admission to the first semester of the under graduate degree programme must have passed the Higher Secondary Certificate examination or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10 +2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10 +2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Bio Technology	10 +2 (Higher Secondary) with Chemistry as one of the subjects.
4	BBA (Financial Services)	10 +2 (Higher Secondary) with any stream or equivalent
5	BBA (General)	
6	BBA (Entrepreneurship & Family Business)	
7	B.Com. (General)	10 +2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology /Commerce /Statistics as subjects.
8	B.Com (Accounts and Finance)	
9	B.Com. (Hons.)	
10	B.A. English (Hons.)	10 +2 (Higher Secondary) with any stream or equivalent

**2.3.2** Eligibility conditions for admission such as marks obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by this Institution from time to time.

## 2.4 Streams of Study

Taking into consideration the rapid developments in technology and to cater the needs of the industry, the following programmes are offered

S.No	Program	Streams of Study
1.	BCA	i. Specialization in Cloud Technology and Information Security ii. Specialization in Mobile Applications and Information Security iii. Specialization in Data Science iv. Specialization in Multimedia and Web Application Development
2.	B.Sc.	i. Computer Science ii. Bio Technology
3.	BBA	i. General ii. Financial Services iii. Entrepreneurship & Family Business
4.	B.Com	i. General ii. Honors iii. Accounts and Finance
5.	B.A.	i. English (Hons.)

### 3.0 STRUCTURE OF THE PROGRAMME

3.1 The UG Programme consists of the following components as prescribed in the curriculum

- Core Courses
- Allied Courses
- Elective Courses
- Laboratory courses
- Laboratory integrated theory courses
- Value added Courses
- Project Work

3.2 The curricula and syllabi of all UG programmes shall be approved by Board of Studies of the respective department and Academic Council of this Institution.

3.3 Each course is normally assigned certain number of credits :

- One credit for one lecture period per week.

- One credit for one tutorial period per week.
- One credit each for lab sessions/project of two or three periods per week.
- One credit each for value added courses of two or three periods per week.

**3.4** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

**3.5** The minimum number of credits to be earned for the successful completion of the program shall be as follows:

S.No.	Programme	Credits
1	BCA	131
2	B.Sc. Computer Science	131
3	B.Sc. Biotechnology	138 - 142
4	BBA (Financial Services)	123 - 132
5	BBA (General)	145 -162
6	BBA (Entrepreneurship & Family Business)	145 -162
7	B.Com. (General)	159
8	B.Com (Accounts and Finance)	165
9	B.Com. (Hons.)	165 -175
10	B.A. English (Hons.)	141

**3.6** The students shall normally register all the courses offered by the department in the semester in the respective programme as per the curriculum. However the registration in less number of courses by the students are permitted without affecting the prerequisite conditions after the approval of Head of the Department / Dean of School to give academic flexibility to students.

**3.7** Elective courses from the curricula are to be chosen with the approval of the Head of the Department/ Dean of School

#### **4.0 DURATION OF THE PROGRAMME**

**4.1** The minimum and maximum periods for the completion of the UG

programmes are three years (6 semesters) and five years (10 semesters) respectively.

**4.2** Each semester shall consist of a minimum of 90 working days.

**4.3** Semester end examination will normally follow within a week after the last working day of the semester.

## **5.0 CLASS ADVISOR AND FACULTY ADVISOR**

### **5.1 Class Advisor**

A faculty member will be nominated by the HOD/Dean of School as Class Advisor for the class throughout the period of study.

The Class Advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

### **5.2 Faculty Advisor**

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

## **6.0 COURSE COMMITTEE**

Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the teachers teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean of School / Dean (Academic Affairs) depending upon whether all the teachers teaching the common course belong to a single department or to several departments. The Course Committee shall meet as often as possible and ensure uniform evaluation of the tests and arrive at a common scheme of evaluation for the tests. Wherever it is feasible, the Course Committee may also prepare a common question paper for the test(s).

## **7.0 CLASS COMMITTEE**

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the head of the department.

**7.1** The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department
- Faculty members of all courses of the semester
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

**7.2** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the nature of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action

**7.3** During these two meetings the student members, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum and syllabi, etc

**7.4** The third meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

## **8.0 REGISTRATION AND ENROLMENT**

- 8.1** Except for the first semester, every student shall register for the ensuing semester during a specified week before the semester end examination of the ongoing semester. Every student shall submit a completed registration form indicating the list of courses intended to be enrolled during the ensuing semester. Late registration with the approval of the Dean (Academic Affairs) along with a late fee will be permitted up to the last working day of the current semester.
- 8.2** From the second year onwards, all students shall pay the prescribed fees for the year on or before a specific day at the beginning of the semester confirming the registered courses. Late enrolment along with a late fee will be permitted up to two weeks from the date of commencement of classes. If a student does not enroll, his/her name will be removed from rolls.
- 8.3** The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.
- 8.4** A student should have registered for all preceding semesters before registering for a particular semester.

## **9.0 COURSE CHANGE/ WITHDRAWAL**

### **9.1 Change of a Course**

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

### **9.2 Withdrawal from a Course**

A student can withdraw from an enrolled course at any time before the first assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

## **10.0 TEMPORARY BREAK OF STUDY FROM A PROGRAMME**

A student may be permitted by the Dean (Academic Affairs) to avail temporary break of study from the programme up to a maximum of two semesters for reasons of ill health or other valid grounds. A student can avail



the break of study before the start of first assessment of the ongoing semester. However the total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 4.1). If any student is debarred for want of attendance or suspended due to any act of indiscipline, it will not be considered as break of study. A student who has availed break of study has to rejoin in the same semester only.

## **11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS**

**11.1** Every theory course shall have a total of three assessments during a semester as given below:

<b>Type of Assessment</b>	<b>Course Coverage in Weeks</b>	<b>Duration</b>	<b>Weightage of Marks</b>
<b>Assessment 1</b>	1 to 6	1.5 hours	25%
<b>Assessment 2</b>	7 to 12	1.5 hours	25%
<b>Semester End Exam</b>	Full course	3 hours	50%

**11.2** The components of continuous assessment for theory/practical/laboratory integrated theory courses shall be finalized in the first class committee meeting.

**11.3** Appearing for semester - end examination for each course is mandatory and a student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

**11.4** Every practical course will have 60% weightage for continuous assessments and 40% for semester end examination. However a student should secure a minimum of 50% of the marks in the semester end practical examination.

**11.5** For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of

40% in the semester end theory examination. The evaluation of practical component shall be through continuous assessment.

- 11.6** In the case of Industrial training /Internship, the student shall submit a report, which will be evaluated along with an oral examination by a committee of faculty members, constituted by the Head of the Department/ Dean of School. The weightage for report shall be 60% and 40% for Viva Voce examination.
- 11.7** In the case of project work, a committee of faculty members constituted by the Head of the Department/ Dean of School will carry out three periodic reviews. Based on the project report submitted by the student(s), an oral examination (viva-voce) will be conducted as the semester end examination, for which one external examiner, approved by the Controller of Examinations, will be included. The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.
- 11.8** Assessment of seminars and comprehension will be carried out by a committee of faculty members constituted by the Head of the Department/ Dean of School.
- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance will be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during the course of study shall be ignored.

## **12.0 SUBSTITUTE EXAMINATIONS**

- 12.1** A student who has missed, for genuine reasons, a maximum of one of the two continuous assessments of a course may be permitted to write a substitute examination paying the prescribed substitute examination fees. However, permission to write a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Dean of School for that purpose. However there is no Substitute Examination for Semester End examination.
- 12.2** A student who misses any continuous assessment test in a course shall apply for substitute exam in the prescribed form to the Head of the Department /

Dean of School within a week from the date of missed assessment test. However the Substitute Examination will be conducted after the last working day of the semester and before Semester End Examination.

### **13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION**

- 13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds or representing the Institution in approved events etc.) to become eligible to appear for the semester-end examination in that course, failing which the student shall be awarded “I” grade in that course. For the courses in which “I” grade is awarded, the student shall register and repeat the course when it is offered next.
- 13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.
- 13.3** A student who has obtained ‘I’ grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall repeat all the courses of the semester in the subsequent academic year.
- 13.4** A student should register to re-do a core course wherein “I” or “W” grade is awarded. If the student is awarded, “I” or “W” grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of Head of the Department / Dean of School.
- 13.5** A student who is awarded “U” grade in a course will have the option either to write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment during the redo classes shall be considered for grading along with the marks scored in the semester-end (redo) examination. If any student obtained “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for

that course will be considered as internal mark for further appearance of arrear examination.

- 13.6** If a student with “U” grade, who prefers to redo the course, fails to earn the minimum 75% attendance while redoing that course, then he / she will not be permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

#### **14.0 REDO COURSES**

- 14.1** A student can register for a maximum of two redo courses per semester in the evening after regular college hours, if such courses are offered by the concerned department. Students may also opt to redo the courses offered during regular semesters.
- 14.2** The Head of the Department, with the approval of Dean Academic Affairs, may arrange for the conduct of a few courses during the evening, depending on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.3** The number of contact hours and the assessment procedure for any redo course will be the same as those during regular semesters except that there is no provision for any substitute examination and withdrawal from an evening redo course.

#### **15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET**

- 15.1** All assessments of a course will be made on absolute marks basis. The Class Committee, without the student members, shall meet within 5 days after the semester-end examination and analyze the marks of students in all assessments of a course and award suitable letter grades. The letter grades and the corresponding grade points are as follows:

<b>Letter Grade</b>	<b>Grade Points</b>
S	10
A	9
B	8
C	7
D	6

E	5
U	0
W	0
I	0
AB	0

**"W"** denotes withdrawal from the course.

**"I"** denotes inadequate attendance and hence prevention from semester-end examination

**"U"** denotes unsuccessful performance in the course.

**"AB"** denotes absence for the semester-end examination.

- 15.2** A student who earns a minimum of five grade points in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.
- 15.3** The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department/Dean of Schools and the results shall be declared by the Controller of Examinations.
- 15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester-end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to Controller of Examination. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a revaluation committee consisting of Chairman of the Class Committee as Convener, the faculty member of the course and a senior member of faculty knowledgeable in that course. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.
- 15.5** After results are declared, grade sheets shall be issued to each student, which will contain the following details:
- credits for each course registered for that semester.
  - performance in each course by the letter grade obtained.
  - total credits earned in that semester.
  - Grade Point Average (GPA) of all the courses registered for that semester and the Cumulative Grade Point Average (CGPA) of all the courses taken up to that semester.

If  $C_i$  is the number of credits assigned for the  $i^{\text{th}}$  course and  $GPI$  is the Grade Point in the  $i^{\text{th}}$  course, GPA will be calculated according to the formula

$$GPA = \frac{\sum_{i=1}^n (C_i)(GPI)}{\sum_{i=1}^n C_i}$$

Where  $n$  = number of courses

The Cumulative Grade Point Average CGPA shall be calculated in a similar manner, considering all the courses enrolled from first semester.

"I" and "W" grades will be excluded for calculating GPA.

"U", "I", "AB" and "W" grades will be excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage Equivalent of Marks = CGPA X 10

- 15.6** After successful completion of the programme, the Degree will be awarded with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the Prescribed period of 6 semesters.
First Class	6.50 and above, having completed within a period of 8 semesters.
Second Class	Others

However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her study and should have completed the U.G. programme within 6 semesters (except break of study). To be eligible for First Class, a student should have passed the examination in all the courses within 8 semesters reckoned from his/her commencement of study. For this purpose, the authorized break of study will not be counted. The successful students who do not satisfy the above two conditions will be classified as second class. For the purpose of classification, the CGPA will be rounded to two decimal places. For the purpose of comparison of performance of students and ranking, CGPA will be considered up to three decimal places.

**16.0 ELECTIVE CHOICE:**

**16.1** Apart from the various elective courses listed in the curriculum for each programme, the student can choose a maximum of two electives from any stream of the same program during the entire period of study, with the approval of the Head of the parent department and the Head of the other department offering the course.

**16.2 Online / Self Study Courses**

Students are permitted to undergo department approved online/ self study courses not exceeding a total of six credits with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. In case of credits earned through online mode ratified by the respective Board of Studies, the credits may be transferred following the due approval procedures. The students shall undergo self study courses on their own with the mentoring of a member of the faculty. The online/ self study courses can be considered in lieu of elective courses.

**17.0 SUPPLEMENTARY EXAMINATION**

Final Year students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results.

**18.0 PERSONALITY AND CHARACTER DEVELOPMENT**

**18.1** All students shall enroll, on admission, in any of the personality and character development programmes, NCC / NSS / NSO / YRC / Rotaract and undergo practical training.

- **National Cadet Corps (NCC)** will have to undergo specified number of parades.
- **National Service Scheme (NSS)** will have social service activities in and around Chennai.
- **National Sports Organization (NSO)** will have sports, games, drills and physical exercises.
- **Youth Red Cross (YRC)** will have social service activities in and around

Chennai.

- **Rotaract** will have social service activities in and around Chennai.

## **19.0 DISCIPLINE**

**19.1** Every student is required to observe disciplined and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to affect the prestige of the Institution.

**19.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the HOD / Dean will be referred to a Discipline and Welfare Committee nominated by the Vice-Chancellor, for taking appropriate action.

## **20.0 ELIGIBILITY FOR THE AWARD OF DEGREE**

**20.1** A student shall be declared to be eligible for the award of 3 year Bachelor provided the student has:

- i) successfully completed all the required courses specified in the programme curriculum and earned the number of credits prescribed for the specialization, within a maximum period of 10 semesters. from the date of admission, including break of study
- ii) no dues to the Institution, Library, Hostels
- iii) no disciplinary action pending against him/her.

**20.2** The award of the degree must have been approved by the Institution.

## **21.0 POWER TO MODIFY**

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.





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TECHNOLOGY,  
B.COM ACCOUNTS AND FINANCE  
CURRICULUM & SYLLABI, REGULATIONS 2016**

**SEMESTER I**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AECC	ENC 1183	General English - I	3	1	0	3
2	AECC	LNC 1182/ LNC 1184	German - I / Tamil – I	3	1	0	3
3	PC	COC 1101	Financial Accounting	4	2	0	5
4	PC	COC 1102	Business Management	4	1	0	5
5	PA	COC 1103	Quantitative Aptitude and Reasoning	4	1	0	5
6	SS	COC 1104	Excel Modelling	0	0	4	2
7	AECC	COC 1105/ COC 1107/ LNC 1185/ LNC 1186	Environmental Studies / Business Environment and Ethics/ Fundamental Tamil - I / Progressive Tamil - I	2	0	0	2
							<b>25</b>

**SEMESTER II**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AECC	ENC 1284	General English - II	3	1	0	3
2	AECC	LNC 1282/ LNC 1284	German - II/ Tamil - II	3	1	0	3
3	PC	COC 1201	Advanced Financial Accounting	4	2	0	5
4	PC	COC 1211	Banking and Financial System	4	1	0	5
5	PC	COC 1212	Business Statistics and Operations Research	4	1	0	5
6	SS	COC 1204	Database Management System	0	0	4	2

7	AECC	COC 1205/ COC 1206/ COC 1285/ COC 1286	Business Environment / Environmental Science / Basic Tamil – I / Advanced Tamil- I	2	0	0	2
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**25****SEMESTER III**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 2111	Corporate Accounting	4	2	0	5
2	PC	COC 2112	Business and Corporate Laws	4	2	0	5
3	PC	COC 2113	Financial Services	4	1	0	5
4	PC	COC 2104	Entrepreneurship Development	4	1	0	5
5	PA	COC 2114	Business Economics	4	2	0	5
6	SS	COC 2106/ LNC 2187/ LNC 2188	Office Management/ Fundamental Tamil II / Progressive Tamil II	2	0	0	2

**27****SEMESTER IV**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 2211	Advanced Corporate Accounting	4	2	0	5
2	PC	COC 2212	Principles of Financial Management	5	1	0	5
3	PC	COC 2213	Accounting for Decision Making	4	2	0	5
4	PC	COC 2214	Practical Auditing	4	1	0	5
5	PA	COC 2215	Foreign Exchange	4	1	0	5
6	SS	COC 2206	Communication Skills	2	0	0	2
7	SS	COC 2216	Audit Internship	0	0	0	3

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**SEMESTER V**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	PC	COC 3101	Income Tax Law and Practice - I	4	2	0	5
2	PC	COC 3102	Cost Accounting	4	2	0	5
3	PC	COC 3111	Research Methodology	4	1	0	5
4	PE		Programme Elective - I	4	1	0	4
5	PE		Programme Elective - II	4	1	0	4
6	SS	COC 3104	Personality Development	2	0	0	2
7	PC	COC 3114	Capstone Project	0	0	0	6
8	SS	COCPT 01	Placement Training and Library Hour	0	0	1	0
							<b>31</b>

**SEMESTER VI**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	PC	COC 3201	Income Tax Law and Practice - II	4	2	0	5
2	PC	COC 3211	Advanced Cost Accounting	4	1	0	5
3	PC	COC 3203	Indirect Taxes	4	1	0	5
4	PE		Programme Elective - III	3	1	0	4
5	PE		Programme Elective - IV	3	1	0	4
6	SS	COC 3204	NSS	2	0	0	2
7	AECC	COC 3205	Value Education	2	0	0	2
8	SS	COCPT 02	Placement Training and Library Hour	0	0	1	0
							<b>27</b>

**Total Credits: 165 Credits**

**LIST OF PROGRAMME ELECTIVE**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	PE	COCX 01	E-Commerce	4	1	0	4
2	PE	COCX 13	International Finance	4	1	0	4
3	PE	COCX 14	Stock and Commodity Market	4	1	0	4
4	PE	COCX 15	Working Capital Management	4	1	0	4
5	PE	COCX 16	Security Analysis and Portfolio Management	4	1	0	4
6	PE	COCX 17	Fundamentals of Marketing	4	1	0	4
7	PE	COCX 07	Logistics and Supply Chain Management	3	1	0	4
8	PE	COCX 18	Insurance and Risk Management	3	1	0	4
9	PE	COCX 19	Strategic Management	3	1	0	4
10	PE	COCX 20	Human Resource Development	3	1	0	4
11	PE	COCX 21	Secretarial Practice	3	1	0	4

**SEMESTER I**

<b>ENC 1183</b>	<b>GENERAL ENGLISH - I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

The intentions of this course are :

- To make students learn English literary texts.
- To train them in appreciating and critically analyzing literary texts.
- To train in using the four skills, Reading, Writing, Speaking and Writing skills
- To encourage them to use appropriate vocabulary.
- To encourage them to use grammatical expressions.
- To motivate them to understand the short story and prose.

**MODULE - I      EDUCATION      9**

<b>Prose</b>	Education
<b>Poem</b>	William Shakespeare - "All the World's a Stage"
<b>Letter Writing</b>	Formal and Informal
<b>Short Story</b>	O Henry - "Robe of Peace" (Extensive Reading)
<b>Essential English Grammar - 1-3 MODULES</b>	

**MODULE II      EMPLOYMENT & UNEMPLOYMENT      9**

<b>Prose</b>	Employment & Unemployment
<b>Poem</b>	Ben Jonson - "On Shakespeare"
<b>Short Story</b>	Rudyard Kipling – "The Miracle of Puran Bhagat" (Extensive Reading)
<b>Essential English Grammar – 4-7 MODULES</b>	

**MODULE III      A DEAD PLANET      9**

<b>Prose</b>	A Dead Planet
<b>Poem</b>	Robert Herrick - "Gather Ye Rosebuds"
<b>Note Making</b>	
<b>Short Story</b>	H.G.Wells – "The Truth About Pyecraft" (Extensive Reading)
<b>Essential English Grammar – 8-10 MODULES</b>	

**MODULE IV      RIDDLES      9**

<b>Prose</b>	Riddles
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**Poem** Oliver Goldsmith - "The Village Schoolmaster"  
**Essential English Grammar – 11-13 MODULES**

**MODULE V KILLERS A SHORT STORY 8**

**Prose** Killers A Short Story  
**Poem** William Blake - "From Auguries of Innocence"

**Précis Writing**

**Short Story William Somerset Maugham - "Mabel" (Extensive Reading)**  
**Essential English Grammar – 14-17 MODULES**

**MODULE VI GALLOPING GROWTH 8**

**Prose** Galloping Growth  
**Poem** Robert Browning- "The Last Ride Together"

**Developing story from hints**

**Short Story** John Galsworthy - "Quality" (Extensive Reading)  
**Essential English Grammar-- 18 &19 Modules**

**L – 39; P – 13; TOTAL HOURS –52**

**TEXT BOOK:**

- Krishnaswamy. N, Sriraman T. Current English for Colleges. Hyderabad: Macmillan Indian Ltd, 2006.

**REFERENCES:**

1. Dahiya SPS. Ed. Vision in Verse- An Anthology of Poems. New Delhi: Oxford University Press, 2002.
2. Murphy, Raymond. Essential English Grammar. New Delhi: Cambridge University Press, 2009.
3. Seshadri, K G Ed. Stories for Colleges. Chennai: Macmillan India Ltd, 2003

**OUTCOMES:**

On successful completion of this course students are able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary effectively
- Use grammatical expressions effectively.
- Understand Prose and Short Story.

**LNC 1182****GERMAN - I****L T P C****3 1 0 3****OBJECTIVES:**

The resolves of this course are :

- To improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in the society.
- To understand matters which are of daily usage
- To understand them for describe the people need and their requirements.

**MODULE - I****9**

Introduction to German alphabets, phonetics and pronunciation- Introducing themselves and others using simple sentences and answer to some basic personal questions-: Introduction to different types of articles and verbs, Nouns

**MODULE II****9**

Understanding and responding to everyday queries like instruction, questions, - number & gender, pronouns, present and past tense.

**MODULE III****9**

Short telephone messages, requests etc., if spoken slowly and clearly-- Detailed overview of articles, adjectives with/without articles, Preposition

**MODULE IV****9**

Asking and giving directions using simple prepositions- Ability to fill basic information on forms while registering for courses / classes.

**MODULE V****8**

Ability to extract and understand relevant information in a public announcement, broadcast, newspaper, radio etc-- dative & accusative.



**MODULE VI****8**

Ability to describe about people, work, immediate environment, education and other topics related to personal needs in a concise manner-- Understanding of matters which are familiar and are encountered regularly like instances at school, work, at public places, places of leisure etc.

**L – 39; P – 13; TOTAL HOURS –52****TEXT BOOKS:**

- Tangram aktuell 1 – Lektion 1–4 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7

**PRACTICE BOOK:**

- Tangram aktuell 1 – Lektion 1–4 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7.

**REFERENCES:**

1. NETZWERK A1 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183076968
2. STUDIO D A1 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073509
3. Willkommen! Beginner's course. Paul Coggle, Heiner Schenke. 2nd edition. (chapter 1 - 6) ISBN: 9781444165159
4. Willkommen! Beginner's course. Paul Coggle, Heiner Schenke. ISBN: 978-1-444-16518-0
5. An Introduction to the German Language and Culture for Communication, Updated Edition Lovik, Thomas A., J. Douglas Guy & Monika Chavez. Vorsprung -. New York, Houghton Mifflin Company, 1997/2002. ISBN 0-618-14249-5

**OUTCOMES:**

On successful completion of this course students are able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.
- Understand matters which are of daily usage
- Understand to communicate as per people's need and requirements.

**LNC 1184****பொதுத் தமிழ் I /  
GENERAL TAMIL I****L T P C  
3 1 0 3****OBJECTIVES:**

- சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல்
- புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல்
- நவீன இலக்கிய சிந்தனைகளைப் புகட்டுதல்
- தமிழறிஞர்களை அறிமுகப்படுத்துதல்

**MODULE I இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் 8**

மனோன்மணியம் சுந்தரனார் - தமிழ்த்தாய் வாழ்த்து, பாரதியார் - யோக சித்தி, பாரதிதாசன் - நீங்களே சொல்லுங்கள், கண்ணதாசன் - காலக்கணிதம்

**MODULE II புதுக்கவிதைகள் 8**

இன்குலாப் - போராட்டம், அப்துல் ரகுமான் - முதுமை, வைரமுத்து - அந்தி, நா.காமராசன் - அலிகள், தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்,மேத்தா - தேசப்பிதாவுக்கு ஒரு தெருப்பாடகன் அஞ்சலி,ஹைக்கூ கவிதைகள்

**MODULE III சிறுகதைகள் 8**

பி.எஸ்.ராமையா - பணம் பிழைத்தது, ஜெயகாந்தன் - பால்வடியும் முகம், கி.இராஜநாராயணன் - நாற்காலி, சு.சமுத்திரம் - காகித உறவு, மாதவிக்குட்டி - நெய்ப்பாயாசம், தி.ஜானகிராமன் - முள்முடி

**MODULE IV மொழிப்பயிற்சி 7**

கலைச்சொல்லாக்கம், பிழை திருத்தம் (ஒருமை, பன்மை, ல-ள-ழகர, ர-றகர, ண-ந-ளகர வேறுபாடுகள்), அயற்சொற்களைதல்

**MODULE V இலக்கிய வரலாறு 7**

பாடந்தழுவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும்)

**MODULE VI படைப்பிலக்கியம் 7**

கவிதை எழுதுதல், சிறுகதை வரைதல்

**L – 45; P – 30; TOTAL HOURS – 75**

**REFERENCES:**

1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறை வெளியீடு
2. தமிழ் இலக்கிய வரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

**OUTCOMES:**

1. மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
2. சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
3. புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
4. தமிழ்மொழியில் காண்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
5. மரபுக்கவிதை புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

<b>COC 1101</b>	<b>FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The intentions of this course are,

- To facilitate the understanding of Accounting in General
- To give a comprehensive understanding of the system of Financial Accounting
- To understand the intermediate concepts for assets, liabilities and stockholders' equity
- To develop skill, related to problem solving and critical thinking
- To understand the Book-Keeping and Accountancy

**MODULE - I                      INTRODUCTION TO ACCOUNTING                      12**

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

**MODULE II                      FINAL ACCOUNTS                      18**

Preparation of Final Accounts of a Sole Trading Concern, Closing Stock, Adjustments, Outstanding and Prepaid items, Depreciation, bad debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital and Drawings, Abnormal Loss of stock.

**MODULE III                      RECTIFICATION OF ERRORS                      16**

Classification of Errors, Rectification of Errors, and Preparation of Suspense Account- Profit & loss adjustment Account.

**MODULE IV                      BANK RECONCILIATION STATEMENT                      16**

Introduction, Procedure for reconciling the cash book balance with the pass book balance, Methods of Bank Reconciliation Statement.

**MODULE V                      DEPRECIATION ACCOUNTING                      16**

Depreciation, Meaning, Causes, Methods, Straight Line Method, Written down Value Method, Change in method of depreciation (retrospective and prospective method) Insurance claims - Insurance claims, Average Clause (Loss of stock only)

**L – 52; P – 26; TOTAL HOURS – 78**

**PROPORTION OF THEORY : PROBLEM – 20:80****TEXT BOOK:**

- T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011

**REFERENCES:**

1. P.C. Tulsian, “Financial Accounting”, Tata MC Graw Hill Ltd, 2003.
2. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
3. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd., 2002, Reprint – 2008.

**OUTCOMES:**

On successful completion of this course students are able to

- Explain the fundamental concept of financial accounting system
- Recognize the transaction, understand the accounting cycle and various accounts books
- Recognize the error and its rectification
- Understand the depreciation and its different treatment in accounting
- Understand the financial statement, its importance and method of preparation for sole proprietorship.

<b>COC 1102</b>	<b>BUSINESS MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- To provide an introduction to business organizations, its forms and evolution
- To help appreciate the philosophy of establishing a successful business, and the fundamentals of management theory
- To introduce students to the basic functions of management
- To develop skill, related to problem solving and critical thinking
- To understand the concept of management theories.

**MODULE I MANAGEMENT 10**

Meaning – Role of Management – Management Process – Importance – Management & Administration – Levels of Management – Taylor's Scientific Management – Fayol's Administrative Management Principles.

**MODULE II PLANNING 20**

Nature & Characteristics – Importance – Advantages & Limitations – Steps in Planning – Types of Plan – Standing Plan – Objectives – Policies – Procedures – Rules – Strategies – Single use Plans – Programmers and Budgets.

Management by Objectives: Concept, Process and Limitations. Decision Making: Process, Limitations and Techniques used in decision making.

**MODULE III ORGANIZATION 15**

Importance – Types – Line, Functional, Line and Staff – Committee Organization – Authority and Responsibility–Delegation of Authority–Principles, Types, advantages and Barriers to Delegation – Departmentalization – Formal and Informal Organization.

Staffing: Nature & Importance – Functions of Staffing (In Brief)

**MODULE IV DIRECTING 10**

Nature & Importance – Elements of Directing Function – Supervision – Span of Supervision – Factors Determining span of supervision.

Motivation: Importance – Types of Motivators – Maslow's Theory – Herzberg's Two factor theory – Douglas McGregor's Theory X & Theory Y.

**MODULE V CONTROL 10**

Need for Control – Controlling Process – Controlling Tools & Techniques.

Coordination: Need & Importance – Principles & techniques of Coordination

**Leadership:** Importance – Formal & Informal Leaders – Leadership Styles – Traits of a Good Leader.

**L – 52; T – 13; TOTAL HOURS – 65**

**TEXT BOOK:**

- J. Jayasankar, Principles of Management (Business Management). Margham Publication. Chennai, 2008

**REFERENCES:**

1. P.C.Tripathi& P.N Reddy, Principles of Management. Tata Mc.Graw, Hill. New Delhi, 1991.
2. Wehnrich and Koontz, Management, 1993, A Global Perspective, McGraw-Hill, 1993
3. N. Premavathy , Principles of Management, Sri Vishnu Publication. Chennai, 2003

**OUTCOMES:**

On successful completion of this course students are able to

- Understand different types of functions plans and the managerial decisions
- Understand the organizational chart and explain the staffing process
- Understand the different control technique in the organizations
- Understand the appropriate way to lead and motivate the team
- Understand how to implement management knowledge into the business.

<b>COC 1103</b>	<b>QUANTITATIVE APTITUDE AND REASONING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The determinations of this course are,

- To learn basics of mathematical equations.
- To have knowledge in various arithmetical calculations.
- To understand different mathematical operations for logical analysis.
- To develop proficiency in the application to solve business math problems.
- To understand the important role of math that plays in all facets of the business world.

**MODULE - I                      QUANTITATIVE                      15**

LCM & HCF – Average - Ratio and Proportion – Logarithm – Permutation and Combination – Probability (Excluding conditional probability and Bayes' Theorem).

**MODULE II                      SEQUENCES AND SERIES                      15**

Arithmetic Progression, Sum up to n terms, Properties of Arithmetic Progression, Geometric Progression, Sum up to n terms Properties of GP

**MODULE III                      INTEREST AND ROOTS                      10**

Simple Interest and Compound Interest – Surds and Indices – Square root – Calendar and Clock

**MODULE IV                      MENSURATION                      10**

Fractions and Percentage and Simplification – Simple Equation – Time and Work – Speed & Distance – Mensuration: Area (Circle, Square, Rectangle, Triangle) – Volume (Cube, Cuboid, Cone, Sphere).

**MODULE V                      LOGICAL REASONING                      15**

Coding and Decoding – Mathematical Operations – Series completion (alphabets and numbers) – Logical Venn Diagram.

**L – 52; T – 13; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80**



**TEXT BOOK:**

- R.S. Aggarwal, Quantitative Aptitude, Sultan Chand Publication, 2008.

**REFERENCES:**

1. R.S. Aggarwal, Logical Reasoning, Sultan Chand Publication, 2008
2. Abhijit Guha, Quantitative Aptitude for All Competitive Examinations, McGraw Hill Education; 2016
3. Objective Arithmetic (SSC and Railway Exam Special), S Chand Publishing, 2018
4. Quantitative Aptitude & Data Interpretation Topic-wise Solved Papers for IBPS/ SBI Bank PO/ Clerk Prelim & Main Exam (2010-19)

**OUTCOMES:**

On successful completion of this course students are able to

- Calculate the various practical problem on Ratio, Proportion and Logarithm
- Students will be able to solve the problem related to Linear Equation, Inequalities and Interests.
- Students will be able to solve the problem of Permutation and Combination and Arithmetic and Geometric Series
- Students can apply mathematical applications into the business world.
- Students can use business mathematics in their daily life as well.

<b>COC 1104</b>	<b>EXCEL MODELING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**OBJECTIVES:**

The objectives of this course are:

- Analyze and manipulate business data using excel for better decision making.
- Elucidate the usage of basic tools and various functions of excel.
- To enlighten the need of data validation and statistical functions.
- To explore and evaluate data graphically.
- Create and apply conditional formatting on data using excel.

<b>MODULE - I</b>	<b>BASICS OF EXCEL</b>	<b>11</b>
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Entering Data, Selecting an area of worksheet, Saving closing and opening files, Copying Data, Inserting and deleting rows and columns, Wrap text, Merge and center, Understanding excel options, Setting advanced options-Data validation, Working with multiple sheets, Fixing of cells, Freezing of cells, Alignment, Protect sheet, Protect workbook, Page layout, Insert equation and symbol, Insert text box, Insert header and footer.

<b>MODULE II</b>	<b>BASIC MATHEMATICAL FUNCTIONS</b>	<b>11</b>
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Sum, Average, Product, SQRT, MOD, Aggregate, Power, SUM PRODUCT. Financial arithmetic: Compound interest, Continuous compounding, Simple interest, Fractional years.

<b>MODULE III</b>	<b>DATA HANDLING</b>	<b>10</b>
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Sorting data, Filtering data, Parsing data, Data validations, What-If-Analysis, Group, Ungroup, Creating subtotals, Understanding data consolidation, Consolidating data using the SUM function. Descriptive statistics: Mean, Median, Mode, Variance, Standard deviation, Weighted averages, Maximum and Minimum, Range.

<b>MODULE IV</b>	<b>CHARTS AND GRAPHS</b>	<b>10</b>
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XY Scatter plot, Column and Bar Chart, Pie Charts, Adding Legends and Titles. Depreciation using Excel: Calculating Fixed Line Depreciation using DB function, Calculating Straight Line Depreciation using SLN function.

**MODULE V                      CONDITIONAL FORMATTING                      10**

Highlight cell rules, Top/Bottom rules, Data Bars, Color Scales and Icon Sets, New Rule, Clear Rules, Manage rules. Data analysis in Excel: Analysis by goal seek, Analysis by pivot table and charts, Solver to determine the optimal product mix.

**L – 0; P – 52 TOTAL HOURS – 52**

**TEXT BOOK:**

- Microsoft excel: data analysis and business modeling by wayne winston, prentice hall Publications, 2013.

**REFERENCES:**

1. Business data analysis using excel by david whigham, oxford university press, July 2010. ISBN: 9780199296286. 310 pages.
2. Surtis Frye, Joyce Cox, Steve Lambert, "Microsoft Office System" Step By Step, 2007.
3. Nance Muir, "Microsoft Office- Power Point 2007 Plain and Simple", Amazon.Com .Excel Bible 2013

**OUTCOMES:**

On successful completion of this course students are able to

- Demonstrate data analysis and manipulation using excel tools and techniques.
- Illustrate the usage of mathematical and financial functions in excel.
- Analyze data handling and validation.
- Compare and visualize data using charts and graphs.
- Summarize data and prepare report using data analysis tools in excel.

<b>COC 1105</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- Developing an awareness and sensitivity to the total environment and its related problems
- Motivating people for active participation in environmental protection and improvement
- Developing skills for active identification and development of solutions to environmental problems
- Evaluation of environmental programs in terms of social, economic, ecological and aesthetic factors.
- To develop the sense of awareness about environment among students.

**MODULE I                    MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES                    7**

Definition-scope and importance- need for public awareness.

Natural resources and associated problems

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources

d) Food resources : World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging ,salinity

e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources.

f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyles.

**MODULE II                    ECOSYSTEMS                    7**

Concept of an ecosystem.-Structure and function of an ecosystem.-Producers, consumers and decomposers.-Energy flow in the ecosystem.-Ecological succession-Food chains, food webs and ecological pyramids.-Introduction, types, characteristic

features, structure and function of the following Ecosystems :-

- a. Forest ecosystems.
- b. Grassland ecosystem.
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### **MODULE III                    BIODIVERSITY AND ITS CONSERVATION                    6**

Introduction – Definition : genetic, species and ecosystem diversity.- Bio geographical classification of India-Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic adoption values-Biodiversity at global, National and local levels.-Hot-spots of biodiversity.-Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.-Endangered and endemic species of India  
Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

### **MODULE IV                    ENVIRONMENTAL POLLUTION                    6**

Definition-Cause, effects and control measures of :-Air pollution-Water pollution-Soil pollution-Marine pollution-Noise pollution-Thermal pollution- Nuclear hazards  
Solid waste Management : Causes, effects and control measures of urban and industrial wastes.-Role of an individual in prevention of pollution.  
Diaster management : floods, earthquake, cyclone and landslides.

**L-26, T-0, TOTAL HOURS – 26**

#### **TEXT BOOK:**

- Dr. Shradhasinha, Dr.Manishashukula, Dr. Ranjana Shukla, “Environmental studies,Kurukshetra University. August 2014.

#### **REFERENCES:**

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

#### **OUTCOMES:**

On successful completion of this course students are able to

- Understand the natural environment and its relationships with human activities.
- Characterize and analyze human impacts on the environment.
- Integrate facts, concepts, and methods from multiple disciplines and apply to

environmental problems.

- Acquire practical skills for scientific problem-solving, including familiarity with laboratory and field instrumentation, computer applications, statistical and modeling techniques.
- Able to understand causes of environment pollution.

<b>COC 1107</b>	<b>BUSINESS ENVIRONMENT AND ETHICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The intentions of this course are :

- To enable the students to have an overview of Business Environment.
- To enable the students to appreciate the importance of Political environment and its impact on business and society
- To help the students to appreciate the importance of social environment and its impact on business and society
- To enable the students to appreciate the importance of Global environment and its impact on business and society
- To make the students to appreciate the importance of Economic environment and its impact on business and society

**MODULE - I INTRODUCTION 6**

Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process-Importance & limitations-Approaches to Environmental Analysis

**MODULE II ECONOMIC ENVIRONMENT 5**

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

**MODULE III POLITICAL ENVIRONMENT 5**

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

**MODULE IV SOCIAL ENVIRONMENT 5**

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

**MODULE V GLOBAL ENVIRONMENT 5**

Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India

**L – 26; P – 0 TOTAL HOURS – 26**

**TEXT BOOK:**

- CB Gupta, Business Environment, Sultan Chand , New Delhi, 2013

**REFERENCES:**

1. K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.
2. S.Sankaran, Business Environment, Margham Publications, Chennai, 2002
3. Raj Agarwal, Business Environment, Excel Books, New Delhi, 2000

**OUTCOMES:**

On successful completion of this course students are able to

- Analyze the various factors affecting the business environment
- Analyze the various factors affecting the PESTEL.
- Understand the social responsibility of business towards different interest groups
- Describe the recent developments in Indian Economy that have greatly influenced the working of business units in India
- Understand the Global business Scenario and the impact of globalization in India



**LNC 1185****அடிப்படைத் தமிழ் I /  
FUNDAMENTALTAMIL I****L T P C  
2 0 0 2**

பன்னிரண்டாம் வகுப்புவரை தமிழ் பயிலாத மற்றும் கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத அனைத்து இளநிலை பயில் மாணவருக்கும் உரியது.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

**நோக்கங்கள்**

- தமிழ்மொழியை அடிப்படைநிலையில் பேசவும் படிக்கவும் எழுதவும் மாணவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- v To equip the students to speak, read and write Tamil at the basic level
- v To make them understand the features of Tamil Language and Tamil culture.
- v To familiarize every day usage words in Tamil

**அலகு I****6**

உயிரெழுத்துக்கள் (Vowels) - மெய்யெழுத்துக்கள் (Consonants) - உயிர் மெய்யெழுத்துக்கள் (Vowel consonants) - கிரந்த எழுத்துக்கள் (Grantha Letters)

**அலகு II****6**

பெயர்ச்சொல் (Noun) - வினைச்சொல் (Verb) - பிரதிபெயர் (Pronoun) - பெயரடை (Adjective) - வினையடை (Adverb)

**அலகு III****6**

திணை (Human / Non Human) - பால் (Gender) - எண் (Singular / Plural) - இடம் (First / Second / Third Person) - காலம் (Tense)

**அலகுIV****6**

எண்கள் (Numbers) - உறவுப்பெயர்கள் (Kinship Terms) - வாரத்தின் நாட்கள் (week days) - இயற்கை (Nature) - உடல் உறுப்புகள் (Parts of the body) - பயன்பாட்டுப் பொருட்களின் பெயர்கள் (Everyday usage words)

**அலகு V****2**

பிழைநீக்கி எழுதுதல் (Spot the error) - அகர வரிசைப்படுத்துதல் (Arrange in Alphabetical order) - எதிர்ச்சொல் அறிதல் (Antonyms)

**L – 26; T - 0 ; TOTAL HOURS – 26****குறிப்புகள்**

1. தமிழ்மொழி அறிமுகம் - முனைவர் ப. டேவிட்பிரபாகர், விவி வெளியிடு, பதிப்பு-2004.
2. தமிழில் நீங்கலும் பிழையில்லாமல் எழுதலாம் - முனைவர் பொற்கோ, புதுவாழ்வு பதிப்பகம், பதிப்பு – 1992.
3. பிழையின்றி நல்லதமிழ் எழுதுவது எப்படி? ஸ்ரீ சந்திரன், தமிழ்நிலையம், பதிப்பு – 2007.
4. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
5. [www.Tamilvu.org](http://www.Tamilvu.org)

**வெளிப்பாடு**

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 1186

சிறப்புத் தமிழ் I /  
Progressive Tamil - I

L	T	P	C
2	0	0	2

பத்தாம் வகுப்பு மற்றும் பன்னிரண்டாம் வகுப்புவரை தமிழ் பயின்று கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத மாணவர்களுக்கு உரியது.

### நோக்கங்கள்

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- இலக்கிய அறிவைப் புகட்டுதல்
- தமிழிலக்கியங்களில் பக்தி நெறியை அறியச் செய்தல்
- அறக்கருத்துக்களை உணர வைத்தல்

**அலகு I செய்முள் 8**

யோகசித்தி - பாரதியார் - நீங்களை சொல்லுங்கள் - பாரதிதாசன் - போராட்டம் - மண் - அப்துல் ரகுமான் - மாம்பழ ஊரில் மனக்குயில்கள் அழுகின்றன - மேத்தா - தொலைந்து போனது - ஆண்டாள் பிரியதர்ஷினி - அலிகள் - ந. காமராசர்

**அலகு II சிறுகதை 3**

ஜெயகாந்தன் - நந்தவனத்தில் ஓர் ஆண்டி - கி.இராஜநாராயணன் - கதவு

**அலகு III இலக்கிய வரலாறு 5**

கவிதை, சிறுகதை, நாவல்

**அலகு IV மொழித்திறன் 5**

பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச்சொற்கள் - கலைச் சொல்லாக்கம் - பழைத்திருத்தம்

**அலகு V படைப்பிலக்கியம் 5**

கவிதை எழுத்துதல், சிறுகதை வரைதல்

**L – 26 ; TOTAL HOURS – 26**

### குறிப்புகள்

1. செய்முள், உரைநடை
2. தமிழ் இலக்கிய வரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

## வெளிப்பாடு

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- சங்க கால வாழ்வியல் முறைகளை அறியப் பெறுவர்
- இலக்கிய மரபினையும் தொன்மையினையும் தெரிந்து கொள்வர்

**SEMESTER II**

<b>ENC 1284</b>	<b>GENERAL ENGLISH - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

The intentions of this course are,

- To make students learn English literary texts.
- To train them in appreciating and critically analyzing literary texts.
- To train in using the four skills, Reading, Writing, Speaking and Writing skills
- To encourage them to use appropriate vocabulary.
- To encourage them to use appropriate grammatical expressions.

**MODULE 1** **9**

**Prose** Qahwah

**Poem** William Wordsworth – “Nutting”

**Filling Money Order Challan and Bank Challan**

**Short Story** G.K.Chesterton – The Hammer of God (Extensive Reading)

**Essential English Grammar:** - 31-33 Modules

**MODULE 2** **8**

**Prose** Environment

**Poetry** John Keats – “La Belle Dame Sans Merci”

**Short Story** Katherine Mansfield—A Cup of Tea (Extensive Reading)

**Dialogue Writing**

**Essential English Grammar:** 34-37 Modules

**MODULE 3** **8**

**Prose** A Dilemma

**Poetry** Robert Frost – “Design”

**Short Story** Thomas Wolfe—The Far and the Near (Extensive Reading)

**Conversations**

**Essential English Grammar:** 38-40 Modules

**MODULE 4** **8**

**Prose** Computeracy

**Poetry** Sarojini Naidu – “The Gift of India”

**Short Story** R.K. Narayan – “Half a Rupee Worth” (Extensive Reading)

**Essential English Grammar: 41-43 Modules****MODULE 5****11****Prose**

War Minus Shooting

Who's Who

**Poetry**

Nissim Ezekiel – “The Night of The Scorpion”

**Short Story**

Anita Desai – “A Devoted Son” (Extensive Reading)

Ruskin Bond – “The Boy Who Broke the Bank” (Extensive Reading)

**Report Writing****Letter to the Editor****Essential English Grammar: 44-47 Modules****MODULE 6****8****Prose**

Usage and Abusage

**Poetry**

Mathew Arnold –Dover Beach

**Short Story**

Manohar Malgonkar – “Bacha Lieutenant”

**Essential English Grammar: 48-50 Modules****L-39, T-13, TOTAL HOURS – 52****TEXT BOOK:**

- Krishnaswamy. N, Sriraman T. **Current English for Colleges**. Hyderabad: Macmillan Indian Ltd, 2006.

**REFERENCES:**

1. Dahiya SPS. Ed. **Vision in Verse- An Anthology of Poems**. New Delhi: Oxford University Press, 2002.
2. Murphy, Raymond. **Essential English Grammar**. New Delhi: Cambridge University Press, 2009.
3. Seshadri, K G Ed. **Stories for Colleges**. Chennai: Macmillan India Ltd, 2003.

**OUTCOMES:**

On successful completion of this course students are able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary effectively
- Use grammatical expressions effectively.

<b>LNC 1282</b>	<b>GERMAN - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

The goals of this course are,

- To improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in the society.
- To understand matters which are of daily usage

**MODULE I** **9**

Shopping for food and going to restaurants, Recent events, Personal experiences, Apologies and excuses

**MODULE II** **9**

Studying German Wishes and needs, Plans and projects, Certainty and probability, Physical condition, illness and remedies

**MODULE III** **9**

A birthday party, Food and drink, Presents and Congratulations

**MODULE IV** **9**

Travelling (I), Biographies, Important events in life, Social situations.

**MODULE V** **8**

Telephone conversations, appointments and invitations, Travelling (II), City life: public places, transport and directions, Leisure activities

**MODULE VI** **8**

Objects, shapes and material, Speaking about historical events, Childhood and memories, Personality traits

**L-39, T-13, TOTAL HOURS – 52**

**TEXT BOOKS:**

- Course book :Tangram aktuell 1 – Lektion 5–8 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, 9788183070867



**PRACTICE BOOK:**

- Tangram aktuell 1 – Lektion 5–8 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 9788183070867

**REFERENCES:**

1. NETZWERK A2 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul
2. Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183077231
3. STUDIO D A2 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073516

**OUTCOMES:**

On successful completion of this course students are able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.
- To understand matters which are of daily usage
- To Understand objects and its shape





**MODULE V இலக்கியவரலாறு 8**

அற இலக்கியங்களின் தோற்றமும் வளர்ச்சியும்,சைவவணவ இலக்கியங்கள் தோற்றமும் வளர்ச்சியும்,காப்பியங்கள் தோற்றமும் வளர்ச்சியும்,உரைநடைதோற்றமும் வளர்ச்சியும்

**MODULE VI மொழிப்பயிற்சி 8**

இலக்கணக் குறுப்புத் தருதல்,வல்லிணம் மிகுமிடங்களும்,மிகாவிடங்களும்,மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்துதமிழில் பெயர்த்தல்),கடிதங்களும் வகைகளும்

**L-39, T-13, TOTAL HOURS – 52**

**REFERENCES:**

1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறைவெளியீடு
2. தமிழ் இலக்கியவரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

**OUTCOMES:**

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- தமிழ்மொழியில் காணப்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
- மரபுக்கவிதை – புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

<b>COC 1201</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The aims of this course are,

- To facilitate the understanding of Accounting in specific areas
- To understand the practical applicability of Financial Accounting
- To develop skill, related to problem solving and critical thinking
- To develop the skills to understand accounting aspects of small scale business.
- To aware the students how EMI business transactions work.

**MODULE I BRANCH AND DEPARTMENTAL ACCOUNTS 15**

Dependent branches-Accounting Method, Departmental Accounts: Basis for allocation of expenses, Inter departmental transfer at cost or selling price, Treatment of expenses which cannot be allocated

**MODULE II HIRE PURCHASE AND INSTALLMENT ACCOUNTING 12**

Hire purchase and Installment-Default and repossession, Hire purchase trading account, Installment purchase system

**MODULE III PARTNERSHIP 18**

Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio – Treatment of Goodwill – Revaluation Account – Memorandum Revaluation Account – Adjustment of Capital – Preparation of Balance sheet of New Firm.

**MODULE IV PARTNERSHIP 15**

Retirement, Admission cum retirement of partners and Death of a partner: Calculation of New profit Sharing Ratio and Gaining Ratio – Treatment of Goodwill – Revaluation account – memorandum revaluation account – Adjustment of Capital – preparation of balance sheet of new firm.

**MODULE V DISSOLUTION OF A PARTNERSHIP 18**

Insolvency of a partner (Application of Indian Partnership Act 1932), Insolvency of all partners, Gradual Realization of Assets and Piecemeal Distribution.

**L – 52; P – 26; TOTAL HOURS – 78**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOK:**

- Financial Accounting -T.S.Reddy & A.Murthy, Margham Publications,Ch-17, 2012.

**REFERENCES:**

1. R.L.Gupta & V.K.Gupta. Advanced Accounting, Sultan Chand & Sons, New Delhi, 2009
2. Shukla & Grewal, Advanced Accounting, S Chand & Co, New Delhi, 2009
3. P.C.Tulsian, Financial Accounting, Tata McGraw-Hill, New Delhi. 2009
4. Jain & Narang, Financial Accounting,Kalyani Publishers, New Delhi. 2015

**OUTCOMES:**

On successful completion of this course students are able to

- Record the transaction related to installment and hire purchase system
- Explain the accounting for branches and departments and transactions related to it.
- Record the transactions in partnership form of business
- Record the transactions in partnership form of business in case of admission, retirement and death of a partner.
- Record the transactions in partnership form of business in case if dissolution.

<b>COC 1211</b>	<b>BANKING AND FINANCIAL SYSTEM</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The intentions of this course are,

- To know about the various financial Systems
- To learn about the banking services to the people.
- To get insight knowledge in negotiable instruments and its act
- To know about the concept of capital markets
- To gain knowledge of the venture capital and credit rating services.

**MODULE I FINANCIAL SYSTEM 10**

Nature – Financial System and Economic Development- Composition of Indian Financial System.

Legal Regulatory Framework governing Financial Services. Merchant Banking: Meaning- Role of Merchant Banker in managing public Issues -Drawbacks.

**MODULE II BANKING 15**

Commercial Banking – Functions - Banking Services (Agency and General Utility services). Central Banking: Functions- Central Banking Vs Commercial Banking – Tools of Credit Control (Quantitative & Qualitative Methods).

Modern Banking Functions - E-Banking –RTGS- NEFT– Credit Cards - Debit Card – Benefits & Disadvantages

**MODULE III NEGOTIABLE INSTRUMENTS ACT 10**

Bills of Exchange – Promissory Note - Cheque - Holder & Holder in Due Course - Crossing of Cheques – Meaning & Types of Endorsement.

**MODULE IV CAPITAL MARKETS 15**

Importance – Primary Vs. Secondary Markets- Initial Public Offering – Functions of Stock Exchanges in India - Listing of Securities(Requirements, benefits and limitations) - Role of SEBI in Capital Market.

Money Market: Characteristics - Constituents – Importance – Instruments - Money Market Vs Capital Market - Features of Money Market in India.

**MODULE V VENTURE CAPITAL****15**

Features - Stages involved in Venture Capital financing - Importance of VCF - Venture Investment Process.

Credit Rating: Need - Rating Process - Rating Factors - Credit Rating agencies in India with their rating symbols - Defects of Credit Rating in India.

**L – 52; T – 13; TOTAL HOURS-65****TEXT BOOK:**

- B.Santhanam, Banking & Financial System - Margham Publishers,2015

**REFERENCES:**

1. Dr.S.Guruswamy, Indian Financial Systems, Vijay Nicole Imprints Pvt Ltd,2009
2. M Y Khan, Indian Financial System, McGraw Hill Education; Ninth edition, 2015

**OUTCOMES:**

On successful completion of this course students are able to

- Learns about the various financial systems
- Gets knowledge and ideas on banking services.
- Acquire knowledge on bills of exchange, promissory note and cheque
- Gets an insight on Capital Market and its regulation
- Understand the overview of venture capital and credit rating services

<b>COC 1212</b>	<b>BUSINESS STATISTICS AND OPERATIONS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>RESEARCH</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The purposes of this course are,

- To develop skills in analysis & interpretation of data
- How to measures central tendency and dispersion and their application in business.
- How to calculate correlation and regression and their application in business.
- To understand a variety of statistical models for time series analysis and probability.
- To understand the mathematical models used in Operations Research.

**MODULE I INTERPRETATION OF STATISTICAL DATA 5**

Introduction – Classification and tabulation of statistical data - Diagrammatic and graphical representation of data

**MODULE II MEASURES OF CENTRAL TENDENCY AND DISPERSION 15**

Measures of Central tendency –Mean, median and mode – Dispersion , Range, Quartile Deviation, Mean Deviation , Standard Deviation – Measures of Skewness.

**MODULE III CORRELATION AND REGRESSION 10**

Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients

**MODULE IV TIME SERIES AND PROBABILITY 15**

Time Series Analysis – Trend – Seasonal Variation.

Probability – Addition and Multiplication Theorem – Conditional probability

**MODULE V OPERATIONS RESEARCH 20**

Introduction to OR – Linear Programming – Graphical -Network Analysis -PERT and CPM (no crashing)-Assignment and Transportation Problems (IBFS only)

**L – 52; T – 13; TOTAL HOURS – 65**

**TEXT BOOK:**

1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons, New Delhi, 2002,

**REFERENCES:**

1. Dr. P.R. Vittal ,Introduction to Operations Research –, Margham Publications, 1999
2. D S Hira & Prem Kumar Gupta, Introduction to Operations Research, S. Chand Publishing, 2012

**OUTCOMES:**

On successful completion of this course students are able to

- To familiarize the concept of statistics.
- To analyze data using various statistical tools.
- To understand the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression.
- To provide practical exposure on calculation of Time series and understanding the concept of probability
- To have knowledge on operation research analysis.



<b>COC 1204</b>	<b>DATABASE MANAGEMENT SYSTEM</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**OBJECTIVES:**

The objectives of this course are,

- To analyse the large amount of data in meaningful way and quickly.
- To understand the importance of data base for the business.
- To understand how to use database for betterment of business.
- To understand how to create database
- To be able to demonstrate the proficiency in Access, executing powerful analysis on large database

**MODULE I** **10**

Basics of Data, Information, Introduction of Data, Database, & Database Management System, Advantages of Computerized Data Base, Various View of Data, Data Independence, Database Schema and Subschema, Data Models, Introduction to Various Models, Database Languages, DDL, DML, DCL, Database Administrator, Functions of DBA, Role of DBA, Data Base User, Various Types of Database User, E-R Model, E-R Diagram, Keys: Primary, Candidate Key, Super Key, Key Candidate, Foreign Key

**MODULE II** **10**

Access Concepts and Terms, Starting and Quitting Access, Database Tables, Relational Database Management System, Relational Database and its Advantages, Relational Database and its Advantages, Parts of Access Window Database Tables, Relational Database, Records and Fields, Tables, Creating Database, Fields Controls and Objects, Queries, Creating and run Queries, Introduction of Dynasets, Forms, Reports, Properties, Wizard, Macro, Advantages of Macros, Hardware & Software Requirements for MS Access

**MODULE III** **10**

Creating Database, Creating Database With Wizard, Creating Database Without Wizard, Field Name and Field Properties, Various Data Types and Use, Properties of Various Data Types, Adding Fields in to Existing Tables, Removing Fields From Existing Tables, Renaming Fields, Renaming Field's Caption, Resizing Fields, Freezing Columns, Primary Key Field, Indexing Fields

**MODULE IV****10**

Forms, Use, Form Creation, Creating, Saving, and Modifying Forms, Entering and Editing Data Via Forms, Finding Data, Sorting Data, Displaying Data, Dynaset Queries, Creating and run Queries, Creating Select Query, Using Select Query, Using Wild Cards in Select Query.

**MODULE V****12**

Reports: Creating Reports, Previewing and Printing Reports, Modifying and Saving Reports, Relational Database: Definition & Purpose, Creating Relational Database, Viewing and Deleting Expressions, Data Models, Creating Database Keys, Queries

**P – 52; TOTAL HOURS – 52****TEXT BOOK:**

- Michael Alexander, Microsoft Access 2007 Data Analysis, Wiley Publishing, Inc.

**REFERENCES:**

1. Michael Alexander and Dick Kusleika, Access® 2013 Bible, John Wiley & Sons, Inc.

**OUTCOMES:**

On successful completion of this course students are able to

- Manage large data of business effectively
- Generate different type of reports from the large data effectively
- Apply the database for progress of business.
- Able to prepare report of business for interested parties.
- Able to understand the importance of data in this global world.

<b>COC 1205</b>	<b>BUSINESS ENVIRONMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- To enable the students to have an overview of Business Environment.
- To enable the students to appreciate the importance of Political environment and its impact on business and society
- To help the students to appreciate the importance of social environment and its impact on business and society
- To enable the students to appreciate the importance of Global environment and its impact on business and society
- To make the students to appreciate the importance of Economic environment and its impact on business and society

**MODULE I INTRODUCTION 6**

Definition and meaning of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21<sup>st</sup> century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis.

**MODULE II ECONOMIC ENVIRONMENT 5**

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

**MODULE III POLITICAL ENVIRONMENT 5**

Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment

**MODULE IV SOCIAL ENVIRONMENT 5**

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

**MODULE V            GLOBAL ENVIRONMENT****5**

Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India

**L-26, T-0, TOTAL HOURS – 26****TEXT BOOK:**

- S.Sankaran, Business Environment, Margham Publications, Chennai, 2002

**REFERENCES:**

1. K.Aswhappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.
2. Raj Agarwal, Business Environment, Excel Books, New Delhi, 2000
3. Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.
4. New Delhi, 2003.

**OUTCOMES:**

On successful completion of this course students are able to

- Analyze the various factors affecting the business environment
- Understand the social responsibility of business towards different interest groups
- Understand the recent developments in Indian Economy that have greatly influenced the working of business units in India
- Get familiarized with political environment.
- Understand the Global business Scenario and the impact of Globalisation in India

**COC 1206****ENVIRONMENTAL SCIENCE****L T P C****2 0 0 2****OBJECTIVES:**

The purposes of the course are,

- Developing an awareness and sensitivity to the total environment and its related problems
- Motivating people for active participation in environmental protection and improvement
- Developing skills for active identification and development of solutions to environmental problems
- Evaluation of environmental programs in terms of social, economic, ecological and aesthetic factors.
- To develop the sense of awareness about environment among students.

**MODULE - I            MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL            7**  
**STUDIES**

Definition-scope and importance- need for public awareness.

Natural resources and associated problems

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources

d) Food resources : World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging ,salinity

e) Energy resources : Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.

f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyles.

**MODULE II            ECOSYSTEMS            7**

Concept of an ecosystem.-Structure and function of an ecosystem.-Producers, consumers and decomposers.-Energy flow in the ecosystem.-Ecological succession-Food chains, food webs and ecological pyramids.-Introduction, types,

characteristic features, structure and function of the following Ecosystems :-

- a. Forest ecosystems.
- b. Grassland ecosystem.
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### **MODULE III                      BIODIVERSITY AND ITS CONSERVATION                      6**

Introduction – Definition : genetic, species and ecosystem diversity.- Bio geographical classification of India-Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic adoption values-Biodiversity at global, National and local levels.-Hot-spots of biodiversity.-Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.-Endangered and endemic species of India

Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity

### **MODULE IV                      ENVIRONMENTAL POLLUTION                      6**

Definition-Cause, effects and control measures of :-Air pollution-Water pollution-Soil pollution-Marine pollution-Noise pollution-Thermal pollution- Nuclear hazards

Solid waste Management: Causes, effects and control measures of urban and industrial wastes.-Role of an individual in prevention of pollution.

Diaster management: floods, earthquake, cyclone and landslides.

**L – 26; P – 0 TOTAL HOURS – 26**

#### **TEXT BOOK:**

- Dr. Shradhasinha, Dr.Manishashukula, Dr. Ranjana Shukla, “Environmental studies,Kurukshetra University. August 2014.

#### **REFERENCES:**

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

#### **OUTCOMES:**

On successful completion of this course students are able to

- .Understand the natural environment and its relationships with human activities.
- Characterize and analyze human impacts on the environment.

- Integrate facts, concepts, and methods from multiple disciplines and apply to environmental problems.
- Acquire practical skills for scientific problem-solving, including familiarity with laboratory and field instrumentation, computer applications, statistical and modeling techniques.
- Able to understand causes of environment pollution

<b>LNC 1285</b>	<b>அடிப்படைத் தமிழ் I / BASIC TAMIL I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

பன்னிரண்டாம் வகுப்புவரை தமிழ் பயிலாத மற்றும் கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத அனைத்து இளநிலை பயில் மாணவருக்கும் உரியது.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

### நோக்கங்கள்

- தமிழ்மொழியை அடிப்படைநிலையில் பேசவும் படிக்கவும் எழுதவும் மாணவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- v To equip the students to speak, read and write Tamil at the basic level
- v To make them understand the features of Tamil Language and Tamil culture.
- v To familiarize every day usage words in Tamil

**அலகு I** **6**  
உயிரெழுத்துக்கள் (Vowels) - மெய்யெழுத்துக்கள் (Consonants) - உயிர் மெய்யெழுத்துக்கள் (Vowel consonants) - கிரந்த எழுத்துக்கள் (Grantha Letters)

**அலகு II** **6**  
பெயர்ச்சொல் (Noun) - வினைச்சொல் (Verb) - பிரதிபெயர் (Pronoun) - பெயரடை (Adjective) - வினையடை (Adverb)

**அலகு III** **6**  
திணை (Human / Non Human) - பால் (Gender) - எண் (Singular / Plural) - இடம் (First / Second / Third Person) - காலம் (Tense)

**அலகு IV** **6**  
எண்கள் (Numbers) - உறவுப்பெயர்கள் (Kinship Terms) - வாரத்தின் நாட்கள் (week days) - இயற்கை (Nature) - உடல் உறுப்புகள் (Parts of the body) - பயன்பாட்டுப் பொருட்களின் பெயர்கள் (Everyday usage words)



**அலகு V****2**

பிழைநீக்கி எழுதுதல் (Spot the error) - அகர வரிசைப்படுத்துதல் (Arrange in Alphabetical order) - எதிர்ச்சொல் அறிதல் (Antonyms)

**L – 26; T - 0 ; TOTAL HOURS – 26****குறிப்புகள்**

1. தமிழ்மொழி அறிமுகம் - முனைவர் ப. டேவிட்பிரபாகர், விவி வெளியீடு, பதிப்பு- 2004.
2. தமிழில் நீங்கலும் பிழையில்லாமல் எழுதலாம் - முனைவர் பொற்கோ, புதுவாழ்வு பதிப்பகம், பதிப்பு – 1992.
3. பிழையின்றி நல்லதமிழ் எழுதுவது எப்படி? ஸ்ரீ சந்திரன், தமிழ்நிலையம், பதிப்பு – 2007.
4. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
5. [www.Tamilvu.org](http://www.Tamilvu.org)

**வெளிப்பாடு**

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 1286

சிறப்புத் தமிழ் I /  
ADVANCED TAMIL I

L T P C  
2 0 0 2

பத்தாம் வகுப்பு மற்றும் பன்னிரண்டாம் வகுப்புவரை தமிழ் பயின்று கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத மாணவர்களுக்கு உரியது.

### நோக்கங்கள்

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்கவைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறியவைத்தல்
- இலக்கிய அறிவைப் புகட்டுதல்
- தமிழிலக்கியங்களில் பக்தி நெறியை அறியச் செய்தல்
- அறக்கருத்துக்களை உணர வைத்தல்

**அலகு I செய்யுள் 6**

யோகசித்தி-பாரதியார் - நீங்களேசொல்லங்கள் - பாரதிதாசன் - போராட்டம் - முதுமை-  
அப்துல் ரகுமான் - தேசபிதாவுக்குஒருபாடகன் அஞ்சலி-மேத்தா - தொலைத்துபோனது -  
ஆண்டாள் பிரிதர்ஷினி - அலிகள் - ந. காமராசர்

**அலகு II சிறுகதை 5**

ஜெயகாந்தன் - பால்வடியும் முகம் - பி.எஸ்.ராமையா-பணம் பிழைத்தது

**அலகு III இலக்கியவரலாறு 5**

கவிதை,சிறுகதை,நாவல்

**அலகு IV மொழித்திறன் 5**

பிறமொழிச் சொற்களுக்கு இணையானதமிழ்ச்சொற்கள் - கலைச் சொல்லாக்கம் -  
பழைதிருத்தம்

**அலகு V பண்பிலக்கியம் 5**

கவிதை எழுத்துதல் ,சிறுகதைவரைதல்

L – 26; T - 0 ; TOTAL HOURS – 26

### குறிப்புகள்

1. செய்யுள்,உரைநடை
2. தமிழ் இலக்கியவரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

## வெளிப்பாடு

- மாணவர்கள் சமூகமாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வுசெய்யும் திறனையும் பெறுவர்
- சங்க கால வாழ்வியல் முறைகளை அறியப் பெறுவர்
- இலக்கிய மரபினையும் தொன்மையினையும் தெரிந்து கொள்வர்

**SEMESTER III**

<b>COC 2111</b>	<b>CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The aims of the course are,

- To familiarize students with the accounting treatment for issue shares and debenture to run the company with long term source of funds.
- To give practical exposure to students for issue and redemption of redeemable preference shares and debentures.
- To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all chapters.
- To understand the procedure for valuing the goodwill and shares of Companies to acquire a business
- To develop the understanding of shares for formation and liquidation of company

**MODULE - I      ISSUE OF SHARES AND DEBENTURES      15**

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

**MODULE II      REDEMPTION OF PREFERENCE SHARES AND DEBENTURES      15**

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

**MODULE III      COMPANY FINAL ACCOUNTS      15**

Preparation of company final accounts (as per Schedule III 2015) – company balance sheet preparation – computation of managerial remuneration

**MODULE IV      VALUATION OF GOODWILL AND SHARES      15**

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

**MODULE V LIQUIDATION OF COMPANIES****18**

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

**L – 52; P – 26; TOTAL HOURS – 78****PROPORTION OF THEORY : PROBLEM – 20:80****TEXT BOOK:**

- T.S. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Reprint, 2013.

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

- Understand the features of Shares and Debentures
- Understanding about the concept of sources of redemption of debentures and redemption of preference shares.
- Gets an exposure to the company final accounts.
- Learn about the valuation method of shares and goodwill and measurement of performance of companies.
- Find out how can a company dissolve and also to enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

<b>COC 2112</b>	<b>BUSINESS AND CORPORATE LAWS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The intentions of the course are,

- To help the students to understand the basic law related with business and corporate.
- To orient students about the legal aspects of business and corporate
- To understand the overview of Contract Act and Sale of Goods Act
- To familiarize the students with Companies Act and the legal documents to be maintained.
- To get an understanding about the company meetings and its provisions.

**MODULE I INTRODUCTION 15**

Law of contract-Nature of contract-classification-offer and acceptance-capacity of parties to contract-free consent-consideration-legality of object-Agreement declared void

**MODULE II CONTRACT ACT 15**

Performance of contract-discharge of contract-Remedies of breach of contract-Quasi - Contract (general contract-section 1 to 75)

**MODULE III SALE OF GOODS ACT 17**

Definition-sale-Agreement to sell-distinction between sale and agreement to sell-condition and warranties-distinction between condition and warranties-Right and duties of an unpaid seller.

**MODULE IV COMPANIES ACT 15**

Company-types of companies-memorandum of association-articles of association-prospectus-shares and debentures-company meetings.

**MODULE V COMPANY MEETINGS AND RESOLUTION 16**

Definition-meeting-General meeting of shares holders-Statutory meeting-Annual general meeting- Extraordinary general meeting-Class meeting-Quorum for meeting-Proxy-Resolution-Minutes.

**L – 52; T – 26; Total Hours –78**

**TEXT BOOK:**

- KAPOOR N.D, Business Law, Sultan Chand & Sons, New Delhi-2015

**REFERENCES:**

1. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N. Pillai & Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi- 2015
3. Balachandran V, & Thothardi, Business Law, Tata Mcgraw Hill Publishing Company Ltd.-2015.

**OUTCOMES:**

On successful completion of this course students are able to

- The students will understand various aspects relating to business and corporate law.
- The students will gain knowledge on contract act and the types of contracts.
- The students will understand and acquire deep insight into sale of goods act.
- The students will be able to understand about companies act and the important documents to be maintained.
- The students will equip themselves with the different kinds of meetings, its mandatory requirements and the types of resolutions

<b>COC 2113</b>	<b>FINANCIAL SERVICES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The goals of the course are,

- To know about the various financial services and market.
- To learn about the mutual fund services to the people.
- To get insight knowledge in Leasing and Hire purchase functions to the society.
- To know about the concept of Dematerialization.
- To gain knowledge of the Factoring and forfeiting services.

**MODULE - I INTRODUCTION TO FINANCIAL SERVICES 10**

An overview of financial system in Markets – Objectives of financial system – Types of financial services – Problems and Prospects of Financial service sector - Legal Regulatory framework governing financial Services. Merchant Banking: Meaning – Role of Merchant Banker in managing Public Issues. – Drawbacks.

**MODULE II MUTUAL FUNDS 10**

Mutual Funds: Meaning – Types – Functions – Advantages – Institutions involved – UTI – LIC – Commercial Banks – Entry of Private Sectors – Performance – Growth of Mutual Funds in India – SEBI Guidelines.

**MODULE III FACTORING & FORFEITING 15**

The concept – significance – types – factoring mechanism – factoring in India. Forfeiting - Definition – Factoring Vs Forfeiting – Problems and prospects of forfeiting.

**MODULE IV LEASING AND HIRE PURCHASE 15**

Leasing: The concept –Types of lease – Structure of leasing industry – Legal aspects – Problems and prospects. Hire purchase: Meaning – Hire purchase –Leasing VS Hire purchase – Problems and prospects of hire purchase in India.

**MODULE V DEMATERIALISATION & REMATERIALISATION 15**

Dematerialisation & Rematerialisation: Meaning – objective – Functions – Merits and Demerits – Progress of demat in India – NSDL & CDSL (Growth & Functioning)

**L – 52; P – 13; TOTAL HOURS – 65**



**TEXT BOOK:**

- Gordon Natarajan, Financial Markets and Services, Himalaya publishing House, New Delhi , 2016

**REFERENCES:**

1. M.Y. Khan, "Financial Services", Tata McGraw Hill, 2004.
2. K. Sasidharan, Alex Mathews, "Financial Services", Tata McGraw Hill, 2010.
3. B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

**OUTCOMES:**

On successful completion of this course students are able to

- Learns about the various financial services and market
- Gets knowledge and ideas on credit and mutual funds.
- Acquire knowledge on Leasing and Hire- purchasing
- Gets an insight on Dematerialization and Rematerialisation
- Understand the overview of financial services.

<b>COC 2104</b>	<b>ENTREPRENEURSHIP DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The aims of the course are,

- To enrich the students towards the knowledge of entrepreneurial skills
- To make the students understand the approaches to attain the goals of the business
- To understand how project formulate.
- To understand the overview of entrepreneurial development.
- To understand the various aspect of EDP.

**MODULE I INTRODUCTION 13**

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

**MODULE II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 12**

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

**MODULE III PROJECT FORMULATION 12**

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

**MODULE IV EDP SCHEMES 13**

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

**MODULE V ENTREPRENEURIAL GROWTH 15**

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsidies of Government to

MSME – Networking - Niche Play – Geographic Concentration – Franchising and Dealership.

**L – 52; T – 13; Total Hours –65**

**TEXT BOOK:**

- C.S.V. Murthy, “ Entrepreneurial Development”, Himalaya publishing house, 2015.

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

- Describe the concept of Entrepreneurship and appraise Entrepreneurs.
- Construct the entrepreneurial development programme and apply the same in organizing EDP's.
- Design the process of project formulation and create the project report.
- Contrast various entrepreneurial development programme agency and schemes.
- Measure the entrepreneurial growth and apply the concept in MSME.

<b>COC2114</b>	<b>BUSINESS ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The intents of the course are,

- To introduce students to the fundamentals of economics relevant from business aspects
- To familiarize students with the importance of economic approaches in business decision making
- To study about the application of economic theory into practical business
- To study about the economic tools and analysis that help make better business decisions
- To understand the application of business economics in modern business.

**MODULE - I INTRODUCTION TO ECONOMICS 15**

Positive and Normative economics definition, Scope and Importance of business economics concepts, Uses and Limitations of Microeconomic Theories

**MODULE II DEMAND AND SUPPLY 15**

Demand and Supply Analysis: Introduction to demand, Law of demand, Shift and movement in the demand curve, Price, income and cross elasticity, Market Equilibrium, Elasticity of demand, Exceptions of the law of demand, Law of supply: shift and movements, Determinant of supply and supply function

**MODULE III PRODUCTION THEORY 15**

Production Function with one variable and more than one variable, Return to factor and Return to scale, Types of inputs, Total, Marginal and Average Product, Introduction to production function.

**MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 16**

Average and Marginal concepts in Cost in long and short run, Relationship between average cost curves- Long Run and Short Run, Kinds of costs, Economies and diseconomies of Scale. Revenue Analysis: Average and Marginal Revenue Curves, Relationship between Revenue curves

**MODULE V MARKET STRUCTURE****17**

Perfect Competition: Introduction and features of Perfect Competition, Short Run and long run equilibrium

Monopoly: Introduction and features, Price discrimination, Price and output decisions of discriminating monopolist., Types of monopoly, Price and output determination in short run and long run

Monopolistic Competition: Introduction to monopoly and its features, Price and output determination in short and long run, Role of advertising in monopolistic competition.

**L – 52; T – 26; TOTAL HOURS – 78****TEXT BOOK:**

- S.Sankaran, “Business Economics”, Margham Economics, Chennai, 2008.

**REFERENCES:**

1. S.Mukherjee, “Business And Managerial Economics in global Context”, New Central Bank Agency (P) Ltd, Kolkatta, 2009.
2. William F. Samuelson and Stephen G. Marks, “Managerial Economics”, Johny Wiley & Sons, Reprint - 2015

**OUTCOMES:**

On successful completion of this course students are able to

- Understand basic concepts of economic applied in managerial decision making
- Analyses the demand and supply conditions and assess the position of a company
- Understand the determinants of consumer choices, including inter-temporal choices and those involving risk.
- Describe how firm's behavior differs in different market structures and may help to determine those structures.
- Integrate the knowledge of the economic theory with decision-making techniques

<b>COC 2106</b>	<b>OFFICE MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- To provide students with the knowledge, understanding and application of the concepts, competence and responsibilities associated with office organization, system, procedures and administration.
- To provide students with good business awareness, decision-making and time management skills so as to enable them to hold responsible office administrative positions.
- To help students develop accuracy, flexibility, commitment and initiative.
- To understand the different aspect of office management.
- To understand the methods of office communication and record-management.

**MODULE I INTRODUCTION 5**

Office management – Meaning – Elements of office management – Functions of office management – Scientific Office Management.

**MODULE II OFFICE ORGANIZATION 6**

Office organization – Definition, Principles, Forms of Organisation– Types of Organization – Functions of an Office administrator

**MODULE III RECORD MANAGEMENT 5**

Office record management – Importance – Filing essentials –Classification and arrangement of files-Modern methods of filing-Modern filing devices

**MODULE IV OFFICE COMMUNICATION 5**

Office Communication – Features – Process – Selection – Importance – Common Barriers – Correspondence–Meaning of office communication & Mechanical Devices

**MODULE V FORM LETTERS & REPORT WRITING 5**

Form letters –Meaning, Principles, and Factors to be considered in designing office forms –Report writing -Types of report writing

**L-26, T-0, TOTAL HOURS-26**

**TEXT BOOK:**

- Dr. Jayashankar , Office Management, Margham Publication, 2015.

**REFERENCES:**

1. Dr.P. Subbarao – Office Management , Himalaya Publication, 2015.
2. R. C. Bhatia, “Principles of Office Management”, Lotus Press Publication, 2007.

**OUTCOMES:**

On successful completion of this course students are able to

- Identify the various elements of Office Management
- Analyze the various functions of an Office Administrator
- Understand the various office communication techniques
- Identify the various office communications in the environment.
- Understand overview of office management.

LNC 2187

அடிப்படைத் தமிழ் II /  
Fundamental Tamil - II

L T P C  
2 0 0 2

பன்னிரண்டாம் வகுப்பு வரை தமிழ் பயிலாத மற்றும் கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத அனைத்து இளநிலை பயில் மாணவருக்கும் உரியது.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

### நோக்கங்கள்

- தமிழ்மொழியை அடிப்படைநிலையில் பேசவும் படிக்கவும் எழுதவும் மாணவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- v To equip the students to speak, read and write Tamil at the basic level
- v To make them understand the features of Tamil Language and Tamil culture.
- v To familiarize every day usage words in Tamil

### அலகு I

6

எழுவாய் (Subject) - பயனிலை (Verb) - செயப்படுபொருள் (Object) - உடன்பாட்டு வாக்கியம் (Affirmative sentence) - எதிர்மறை வாக்கியம் (Negative Sentence) - வினா வாக்கியம் (Interrogative Sentence)

### அலகு II

6

தமிழ் இலக்கியங்கள் மற்றும் புலவர்கள் அறிமுகம் - (Introduction to Tamil Literature and Poets) - தமிழ்மொழியின் செம்மொழித்தகுதி (Tamil Language as Classical Language) - தமிழகச் சுற்றுலாத்தலங்கள் (Tourist places in Tamil Nadu)

### அலகு III

6

திணை (Human / Non Human) - பால் (Gender) - எண் (Singular / Plural) - இடம் (First/ Second / Third Person) - காலம் (Tense)

### அலகுIV

6

தமிழர் உணவு (Tamil Food) - தமிழர் விழாக்கள் (Tamil Festival) - தமிழர் நடனம் (Tamil Dance)



**அலகு V****2**

உரையாடல் எழுத்துதல் (Dialogue Writing) - மொழிபெயர்ப்பு செய்தல் (Translation )-  
நாளிதழ் படிக்க பயிற்சி தருதல் (Practice on reading Newspaper)

**L-26, T-0, TOTAL HOURS-26****குறிப்புகள்**

1. தமிழ்மொழி அறிமுகம் - முனைவர் ப. டேவிட்பிரபாகர், விவி வெளியீடு, பதிப்பு-2004.
2. தமிழில் நீங்கலும் பிழையில்லாமல் எழுதலாம் - முனைவர் பொற்கோ, புதுவாழ்வு பதிப்பகம், பதிப்பு - 1992.
3. பிழையின்றி நல்லதமிழ் எழுதுவது எப்படி? ஸ்ரீ சந்திரன், தமிழ்நிலையம், பதிப்பு - 2007.
4. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
5. [www.Tamilvu.org](http://www.Tamilvu.org)

**வெளிப்பாடு**

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 2188

சிறப்புத் தமிழ் II /

L T P C

PROGRESSIVE TAMIL II

2 0 0 2

பத்தாம் வகுப்புமற்றும் பன்னிரண்டாம் வகுப்புவரைதமிழ் பயின்றுகல்லூரியில் பகுதி-1ல் தமிழ் பயிலாதமாணவர்களுக்கு உரியது.

### நோக்கங்கள்

- தமிழ் மொழி மற்றும் தமிழ் பண்பாட்டை விளங்கவைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறியவைத்தல்
- தமிழறிஞர்களின் சிறப்புகளைஉணர்த்துதல்
- இலக்கியத்தின் வழி சமூகச் சிந்தனைகளைஉணர்த்துதல்
- நவீன இலக்கியச் சிந்தனைகளைதெளிவுபடுத்துதல்

**அலகு I செய்யுள் 8**

சங்க இலக்கியம் - ஸ்தம் 2 அகம் 2 - சிலப்பதிகாரம் - அடைக்கலக்காதை (தெரிவுசெய்யப்பட்டவை) - திருக்குறள் - 1 - திருமந்திரம் - 3 பாடல்கள் - இயேசுகாவியம் - கசப்பறுபாத்திரம் (தெரிவுசெய்யப்பட்டவை) - சீறாபுராணம் - மானுக்குப் பிணைநின்றபடலம் (தெரிவுசெய்யப்பட்டவை) - குற்றாலக்குறவஞ்சி - சிங்கன் சிங்கிடையாடல்

**அலகு II உரைநடை 3**

எதுவாழ்க்கை,அறிவியலும் இலக்கியம்

**அலகு III இலக்கியவரலாறு 5**

எட்டுத்தொகை, பத்துப்பாட்டு

**அலகு IV பயன்பாட்டுத்தமிழ் 5**

கடிதம் எழுதுதல் - கட்டுரைஎழுதுதல் - தமிழ் இணையதளங்கள் அறிதல்

**அலகு V மொழிப்பயிற்சி 5**

வல்லினம் மிகுமிடங்கள் - மிகாவிடங்கள் - மொழிபெயர்ப்பு

**L-26, T-0, TOTAL HOURS-26**

### குறிப்புகள்

1. செய்யுள்,உரைநடை
2. தமிழ் இலக்கியவரலாறு - சோம. இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

### வெளிப்பாடு

- மாணவர்கள் சமூகமாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வுசெய்யும் திறனையும் பெறுவர்
- தமிழ்மொழித் திறன்களை அறிந்துகொள்வர்
- நவீன இலக்கிய அறிவு பெறுவர்

**SEMESTER IV**

<b>COC 2211</b>	<b>ADVANCED CORPORATING ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The intentions of the course are,

- To understand the process of internal and external reconstruction.
- To introduce the student accounting related to amalgamation and absorption.
- To develop the understanding of accounting of banking companies.
- To understand the accounting practice insurance and holding companies.
- To equip the students with advanced corporate accounting.

**MODULE I INTERNAL RECONSTRUCTION 15**

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

**MODULE II ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 15**

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

**MODULE III ACCOUNTS OF BANKING COMPANIES 15**

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

**MODULE IV ACCOUNTS OF INSURANCE COMPANIES 15**

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

**MODULE V HOLDING COMPANY ACCOUNTS 18**

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

**L – 52; T – 26; Total Hours –78**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOK:**

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

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

- Get knowledge about Amalgamation, Absorption and External reconstruction of Companies.
- Prepare banking companies accounts.
- Gain knowledge about insurance company accounts
- Understand the role of liquidation of company.
- Know about holding company and subsidiary company.

<b>COC 2212</b>	<b>PRINCIPLES OF FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- To introduce the students to the activity – gritty of financial management and Time Value of Money.
- To gain knowledge about cost of capital.
- To understand how to apply capital structure and leverage condition in modern business
- To put on knowledge in analyzing various types working capital management
- To understand the methods of capital budgeting.
- To understand how to apply the principles of financial management in modern business.

**MODULE - I FINANCE FUNCTIONS 15**

Objectives of Financial Management – Finance function and its importance in business – Role of the finance Manager – Goals of Financial Management – Time Value of Money – Profit Maximization – Wealth Maximization – Decision Making (Investing, Finance, Dividend,) – Global Financial Markets – ADR – GDR.

**MODULE II COST OF CAPITAL 15**

Cost of Capital: Cost of equity- Cost of debentures – Cost of preference shares – Cost of other sources of capital

**MODULE III CAPITAL STRUCTURE 18**

Capital structure decision – EBIT – EBT analysis – Factors affecting Capital Structure - Determining Debt and equity proportion – Theories of capital structures – Leverage – Operational – Financial – Composite leverage

**MODULE IV WORKING CAPITAL MANAGEMENT 15**

Working capital management – Working capital policy – cash management – Receivables management – Inventory management.

**MODULE V CAPITALBUDGETING 15**

Capital Budgeting – Basics of Capital Budgeting – Methods of Ranking Investment proposal –Computation.

**L – 65; P – 13; TOTAL HOURS – 78**  
**PROPORTION OF THEORY : PROBLEM – 40:60**

**TEXT BOOK:**

- I.M. Pandey, Fundamentals of Financial Management , Tata McGraw Hill,2015

**REFERENCES:**

1. S P Murthy , Financial Management , Margam Publication,2015
2. P.C. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications, 2004.
3. Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

**OUTCOMES:**

On successful completion of this course students are able to

- Learn important and functions of financial Management and time value of money.
- Develop an idea on cost of capital and WACC
- Gain information about capital structure.
- Enable them to understand working capital management.
- Enhance the students on the preparation of capital budgeting.

<b>COC 2213</b>	<b>ACCOUNTING FOR DECISION MAKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The purposes of the course are,

- To introduce students to the various tools and techniques of management accounting.
- To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
- To understand how to analyze the financial statement.
- To understand process of budgeting and budgetary control.
- To understand the technique of standard costing and variance analysis.

**MODULE - I INTRODUCTION TO MANAGEMENT ACCOUNTING 15**

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

**MODULE II FINANCIAL STATEMENT ANALYSIS & INTERPRETATION AND RATIO ANALYSIS 18**

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

**MODULE III FUND FLOW & CASH FLOW STATEMENT 15**

Funds flow statement – Concepts of Funds – Importance or uses of Funds Flow Statement – Working Capital Statement– Preparation of Funds Flow Statement – Cash Flow Statement – Advantages and Limitations – Preparation of Cash Flow Statement.

**MODULE IV BUDGETING AND BUDGETARY CONTROL 15**

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



**MODULE V      STANDARD COSTING AND VARIANCE ANALYSIS      15**

Meaning and definition of standard costing, application of standard costing, steps involved in standard costing-advantages and limitations of Standard costing - variance analysis-types of variances - computation of material variances- Labour variance..

**L – 52; P – 26; TOTAL HOURS – 78**

**PROPORTION OF THEORY : PROBLEM – 40:60**

**TEXT BOOK:**

- M Y Khan, PK Jain, “Management Accounting”, Tata Mc Graw hill, 2003.

**REFERENCES:**

1. I.M. Pandey, “Management Accounting”, Vikas Publishing, 2006.
2. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, “ Management Accounting”, Sultan Chand & sons, 2003.
3. T.S.reddy & Dr. Y. Hariprasad reddy, “Management Accounting”, Margham Publications, 2014

**OUTCOMES:**

On successful completion of this course students are able to

- Gain knowledge on the various tools and techniques of management accounting.
- Understands analysis of Financial Statement focusing on the preparation of fund flow and cash flow statements.
- The student will be able to apply ratio analysis tool for comparison.
- Understands the process of budgeting and budgetary control.
- Students also get enlightened about variance analysis techniques.

<b>COC 2214</b>	<b>PRACTICAL AUDITING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The aims of the course are,

- To understand the meaning, nature and scope of auditing and auditor
- To analyses the various audit programs
- To know how vouching is done by auditors
- To identify the various steps in verification and valuation of assets and liabilities by an auditor
- To familiarize with the procedure of audit of limited companies relating to the appointment, conduct and liabilities of an auditor

**MODULE I INTRODUCTION OF AUDITING 12**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

**MODULE II AUDIT PROGRAMME 13**

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

**MODULE III VOUCHING 15**

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

**MODULE IV VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 13**

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

**MODULE V THE AUDIT OF LIMITED COMPANIES 12**

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents.

**L – 52; P – 13; Total Hours –65**

**TEXT BOOK:**

- B.N. Tandon, A Hand Book of Practical Auditing, S. Chand Publications, Feb 2007

**REFERENCES:**

1. Sanjib Kumar Basu, Auditing: Principles and Technique, Pearson Education, 2006.
2. S. Vengadamani, Practical Auditing, Margam Publications, 2008.
3. Sundar. K & Paari. K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai,2012.

**OUTCOMES:**

On successful completion of this course students are able to

- To understand the role of auditor in business world.
- Get knowledge about the importance of audit programme.
- Become aware about vouching and their importance.
- Knowledge about verification and valuation of assets.
- To impart knowledge about the concepts of auditing limited companies and preparation of auditing Report

<b>COC 2215</b>	<b>FOREIGN EXCHANGE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The intentions of the course are,

- To acquaint the student with the various concepts of foreign exchange rate determination, exchange rate markets, trading, control, etc.
- To make students understand the various Foreign exchange acts in India
- To analyses of the various factors determining exchange rates.
- To know the various concepts of FOREX trading.
- To get insight of Indian FOREX market.

**MODULE I INTRODUCTION 15**

Elements for Foreign Exchange : Meaning - Importance, evolution of exchange rates system - International monetary systems - Gold standard - Fixed exchange rates - Flexible exchange rates - Managed float system -Fluctuations in foreign exchange rate - its causes and effects - Need for stability in foreign exchange rate.

**MODULE II FOREIGN EXCHANGE MARKET 15**

Foreign Exchange Market : Cash and spot exchange markets Eurocurrency Markets, The Role of Commercial Banks, Mechanics of Making foreign payment,.SWIFT, Costs Associated with International payments.

**MODULE III EXCHANGE RATES 15**

Determination of Exchange Rates : Factors affecting exchange rates - International trade -Theories of determination of foreign exchange rates - The law of one price, purchasing power parity, Interest parity. Balance of payment theory - Forecasting Forex rates, the forward rate as a short - term forecast, technical forecasts, economic models, forecasting of fixed exchange rates from convertible currencies.

**MODULE IV FOREX TRADING 15**

Forex Trading: Fore trading infrastructure and networks, control's on order placing, direct and indirect quotas, cross rates, speculation, exchange arithmetics psychology of the forex trader, computerized trading programme, information analysis of trading.

**MODULE V INDIAN FOREX MARKET 15**

Indian ForexMarket : Foreign exchange administration in India Setting up and

operating a forex dealership -Convertibility of Rupees on current account. Convertibility of rupee on capital account, Pros and Cons, Foreign Exchange control objectives. Methods - Exchange control in India - Role of FEDAI - FERA 1973 to FEMA 1997 Bill - The Hawala market - Foreign exchange problems in India - Steps for settlement role of reserve Bank of India.

**L – 52; T – 13; Total Hours – 65**

**TEXT BOOK:**

- C. Jeevanandam, Foreign Exchange Practice, Concepts and Control, sultan chand, New Delhi, 2016

**REFERENCES:**

1. Tim Weithers, Foreign Exchange: A Practical Guide to the FX Markets, Wiley; 1 edition, March 2008
2. C. Jeevanadam, A Brief Course on Foreign Exchange Arithmetic Sultan Chand & Sons, 2009
3. C. Jeevanadam, Foreign Exchange and Risk Management, Sultan Chand & Sons, 2013

**OUTCOMES:**

On successful completion of this course students are able to

- Will help student to identify the various steps in Foreign Exchange trading
- Students will familiarize the various regulation of Foreign Exchange
- Students will be able to calculate FOREX rates
- Enhance the students on foreign trading infrastructure and networks.
- Able to understand world forex market

<b>COC 2206</b>	<b>COMMUNICATION SKILLS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- Familiarize in office correspondence
- Learn to maintain good Public Relationship
- Get awareness on how to communicate
- Familiarize to latest networking system
- Able to understand the importance of writing skills

**MODULE I PRESENTATION SKILLS 5**

Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation  
Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation

**MODULE II GROUP COMMUNICATION - I 5**

Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions

**MODULE III GROUP COMMUNICATION - II 5**

Conference: Meaning and Importance of Conference Organizing a Conference  
Modern Methods: Video and Tele – Conferencing  
Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR.

**MODULE IV BUSINESS CORRESPONDENCE TRADE LETTERS 6**

Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act

[Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]

**MODULE V                      LANGUAGE AND WRITING SKILLS                      5**

Reports: Parts, Types, Feasibility Reports, Investigative Reports. Summarization: Identification of main and supporting/sub points presenting these in a cohesive manner

**L – 26; T – 0; Total Hours –26**

**TEXT BOOK:**

- Dr. Y. Vijaya babu (A course on communication skills for professional students : basics and concepts , 2019

**REFERENCES:**

1. Alien, R.K Organizational Management through Communication, 1970
2. Balan, K.R. and Rayudu C.S, Effective Communication, Beacon, New Delhi 1996
3. Bovee Courtland, L and Thrill, John V, Business Communication, Today McGraw Hill, New York, Taxman Publication, 1989
4. You tube and online material published by Famous personalities

**OUTCOMES:**

On successful completion of this course students are able to

- Become familiar in office correspondence
- Learn and know as to how to maintain good Public Relationship
- Get awareness on how to face problems
- Familiarize to latest networking system
- Able to understand the importance of communication.

**SEMESTER –V**

<b>COC 3101</b>	<b>INCOME TAX LAW AND PRACTICE - I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- Establish conceptual understanding of basic concept and important definition of income tax act 1961.
- Elucidate the Concept of income under the heads Salaries under section 15 - 17.
- Measure the income from house property under section 22 -27.
- Examine the concept of income from Profits and gains of business or profession under sec. 28- 44.
- Educate the depreciation and Provisions Relating to depreciation under taxation.

**MODULE - I INTRODUCTION 15**

Basic concepts: Income, canons of taxation, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

**MODULE II INCOME UNDER THE HEADS – SALARIES 18**

Computation of income under the heads – Salaries.

**MODULE III INCOME UNDER THE HEADS –INCOME FROM HOUSE PROPERTY 15**

Computation of income under the heads - Income from house property

**MODULE IV INCOME UNDER THE HEADS – PROFITS AND GAINS OF BUSINESS OR PROFESSION 15**

Computation of income under the heads – Profits and gains of business or profession.

**MODULE V DEPRECIATION 15**

Depreciation- Meaning, Base, Rates, Block of Assets, Unabsorbed depreciation, Provisions Relating to depreciation.

**L – 52; P – 26; TOTAL HOURS – 78**



**PROPORTION OF THEORY : PROBLEM – 20:80****TEXT BOOKS:**

- T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

**REFERENCES:**

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers, 2001.
2. Dr. Vinod K. Singhania, “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
3. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

**OUTCOMES:**

On successful completion of this course students are able to:

- Describe the basic concept and important definition of income tax act 1961.
- Analyze the income under the heads Salaries .
- Categories the different houses occupied and tax applied to them.
- Construct the concept of income from Profits and gains of business or profession.
- Familiar with the concept of depreciation and its provisions

<b>COC 3102</b>	<b>COST ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- To impart knowledge on the application of costing principles, methods and techniques in the ascertainment of costs.
- To enlighten the students on the importance of cost reduction and control.
- To teach the students to calculate the element-wise
- To teach the students to calculate the total cost of product and services
- To understand the methods of costing adopted by different types of industries.

**MODULE - I INTRODUCTION TO COSTING 15**

Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

**MODULE II MATERIAL PURCHASE AND CONTROL 15**

Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Meaning of Material Control: Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses.

**MODULE III PRICING OF MATERIALS 15**

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

**MODULE IV LABOUR COSTING 15**

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate system – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.

**MODULE V OVERHEADS 18**

Classification of Overhead Costs – Departmentalization of Overheads – Allocation,

Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate.

**L – 52; P – 26; TOTAL HOURS – 78**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOK:**

- T.S. Reddy & Y. Hari Prasad Reddy, “Cost Accounting”, Margham Publications, 2014.

**REFERENCES:**

1. Manosh Dutta, “Cost Accounting’, Dorling Kindersley (India) Pvt. Ltd, 2010.
2. Manash Dutta, “Cost Accounting”, Pearson Education (Singapore) Pvt. Ltd, SecondEdition Print, 2005.
3. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “Cost Accounting”, S.Chand & Company Ltd, 2010.

**OUTCOMES:**

On successful completion of this course students are able to

- Aimed to familiarize the concept of cost accounting
- Helps to gather knowledge on preparation of cost sheet in its practical point of view
- To facilitate the idea and meaning of material control with pricing methods
- Develop the knowledge about remuneration and incentives
- To introduce the concept of overhead cost

<b>COC 3111</b>	<b>RESEARCH METHODOLOGY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- The aim of the course is to provide comprehensive understanding of the diverse research methods used in Commerce and allied areas,
- To enable the students to develop research project and work with a research problem.
- To impart the students to know the various types of Research Design
- To enable students to understand and work methods and concepts related to research.
- To provide knowledge on the importance of Quantitative tools and Research Report

**MODULE - I INTRODUCTION 15**

Meaning of Research; Nature and Scope of Research; Basic approaches and terminologies used in Research; The Research Process and steps

**MODULE II FORMULATION OF RESEARCH PROBLEM 16**

Defining Research Problem; Sources of research problem; Selection of research problem; Principles of research problem; Hypothesis; Meaning; Characteristics of good hypothesis; Sampling techniques and sample size

**MODULE III RESEARCH DESIGNS 15**

Understanding Research Designs, Types of Research Design, Steps in framing the research design

**MODULE IV DATA COLLECTION, ANALYSIS AND INTERPRETATION OF DATA 16**

Sources of data; Primary and Secondary Data; Use of Secondary data; Methods of collecting primary data; Observation-Interviews; Questionnaires and Schedules. Classification Tabulation, Processing and Interpretation of data.

**MODULE V QUANTITATIVE TOOLS AND RESEARCH REPORT 16**

Measures of Central Tendency-Dispersion; Measures of Correlation and regression, Meaning of Research Report; Types of Research Report; Importance of Report writing; Drafting of Reports; Documentation-Footnotes and Bibliography.

**L – 52; P – 26; TOTAL HOURS – 78**

**TEXT BOOK:**

- Kothari, Chakravanti Rajagopalachari. Research methodology: Methods and techniques. New Age International , New Delhi ,2004

**REFERENCES:**

1. Donald R Cooper and Pamela S Schindler, Business Research Methods, Tata McGraw Hill Publishing Company Ltd,2012
2. D K Bhattacharyya, Research methodology,, Excel Books, India, 2006
3. Sriwastava, S. C.: Foundation of Social Research and Economics Techniques, Himalaya Publishing House, 1990.
4. Sharma H.D. and Mukherji S. P, Research Methods in Economics and Business, New York : The Macmillan Company, 1992.

**OUTCOMES:**

On successful completion of this course students are able to

- Know the various steps of a traditional research design.
- Will help student to identify the various sources of research problem
- Students will familiarize the various steps in framing the research design
- The student will select a specific and appropriate research topic and with the approved topic, the student will begin to acquire the basic information and tools in order to complete a research proposal.
- By accomplishing exercises, the student will gather information, assess materials, and analyze data.
- This will result in the submission of a final research proposal.

<b>COC 3104</b>	<b>PERSONALITY DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- To make aware about the importance of personality, types and it's development.
- Characteristics required for the corporate world.
- Build self-confidence, enhance self-esteem and improve overall personality.
- The aim of the course is to groom the students on pleasant and appealing personality.
- To make aware about the importance of personality that is required in social and professional circumstances.

**MODULE – I INTRODUCTION 5**

The Concept Personality - Dimensions of Personality - Term Personality Development - Significance. The Concept of Success and Failure What Is Success? - Hurdles In Achieving Success - Overcoming Hurdles - Factors Responsible For Success – What Is Failure - Causes of Failure - Do's And Don'ts Regarding Success and Failure.

**MODULE - II ATTITUDES AND VALUES 5**

Attitude - Concept - Significance - Factors Affecting Attitudes - Positive Attitude - Advantages -Negative Attitude - Disadvantages - Ways To Develop Positive Attitude – Difference between Personalities Having Positive And Negative Attitude.

**MODULE - III MOTIVATION 5**

Concept of Motivation - Significance - Internal and External Motives - Importance of Self-Motivation- Factors Leading To De-motivation -Theories to Motivation.

**MODULE - IV SELF ESTEEM AND SMART 6**

Term Self-Esteem - Symptoms - Advantages - Do's And Don'ts To Develop Positive Self-Esteem – Low Self-Esteem - Symptoms - Personality Having Low Self Esteem - Positive And Negative Self-Esteem. Interpersonal Relationships - Teaming - Developing Positive Personality - Analysis of Strengths and Weaknesses. Concept of

Goal-Setting - Importance Of Goals - Dream Vs Goal - Why Goal-Setting Fails? – Smart (Specific, Measurable, Achievable, Realistic, Time-Bound) Goals - Art Of Prioritization - Do's And Don'ts About Goals.

## **MODULE - V            BODY LANGUAGE, STRESS & TIME MANAGEMENT            5**

Body Language - Assertiveness - Problem-Solving - Conflict and Stress Management - Decision-Making Skills - Positive and Creative Thinking - Leadership and Qualities of A Successful Leader Character-Building - Team-Work - Lateral Thinking - Time Management - Work Ethics – Management of Change - Good Manners And Etiquettes (Concept, Significance And Skills)

**L-26, T-0, Total hours: 26**

### **TEXT BOOK:**

- Prashant Sharma, Soft Skills-Personality Development for Life Success, BPB Publications , 2018

### **REFERENCES:**

1. Barun Mitra, Personality Development and Soft Skills, Oxford University Press; Second edition, 2016
2. B.N. Ghosh , Managing Soft Skills for Personality Development . McGraw Hill Education , 2017

### **OUTCOMES:**

On successful completion of this course students are able to

- Have a good personality, feel confident and gain control of any situation
- Positive attitude to think always of the best of the situation
- Learn the Importance of Self-Motivation
- Confident behavior in front of a group of people and seniors.
- Becomes aware about body language and stress management





**COC 3114****CAPSTONE PROJECT**

L	T	P	C
0	0	0	6

Each student is assigned with a research supervisor. The students have to get the guidance and carryout the following steps and complete the research project within a semester.

1. Selection of Topic, Defining terms, Finalization of Objectives of Study.
2. Feasibility Study, Pilot Visit to the Field of Study
3. Detailed Research Proposal
4. Finalization of Research tool
5. Review of Literature and Bibliography
6. Finalization of Methodology Chapter.
7. Analysis and Interpretation
8. Main Findings and Suggestions
9. Summary and Conclusion
10. Submission of Bound Copy

The Internal Guide/supervisor evaluates the work of the student out of 50 marks for above components considering the quality, punctuality and regularity of consultation and correction.

The students who do not submit the bound copy to the department by the deadline fixed by the department will not be permitted to sit for the viva.

The student submits the approved chapters as a bound volume.

The project is valued for 50 marks in the end semester examination.

The Viva- voce examination will be conducted by both the external examiner appointed by the department and the internal examiner/guide/teacher concerned. The total marks awarded in the viva voce by the external examiner and the internal examiner will be the marks obtained by the candidate in the CAPSTONE PROJECT.

**Outcomes:**

The students will...

- Gain research methodology knowledge by undertaking a project
- Understand the steps of research by its application
- Acquire the skills of undertaking a research project

**SEMESTER – VI**

<b>COC 3201</b>	<b>INCOME TAX LAW AND PRACTICE - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- Elucidate the concept of income from capital gain.
- Understand the concept of income from other sources
- Measure the set off and carry forward the loss.
- Calculating the tax liability of individual assesses and filling it.
- Educate the assessment of income tax and deduction under section 80.

**MODULE I - INCOME FROM CAPITAL GAINS 15**

Capital Assets – Kinds of Capital Assets - Transfer – Transactions not regarded as transfer - Cost Inflation Index (CII) - Cost of Acquisition – Cost of Improvement - Exemptions u/s 54. Computation of taxable capital gains (including problems)

**MODULE II - INCOME FROM OTHER SOURCES 15**

Income from other sources: Interest on securities, Dividend on shares, Casual income, Gifts received and other general incomes including deductions, Deemed income.

**MODULE III - SET-OFF AND CARRY FORWARD OF LOSSES 15**

Aggregation and Deductions: Aggregation of income, Set off and carry forward of losses, Deduction from Gross total income.

**MODULE IV - ASSESSMENT OF INDIVIDUAL ASSESSES 15**

Computation of total income and tax liability of individual assesses. Assessment procedure, Filling of returns, Self-assessment, Regular assessment.

**MODULE V- ADMINISTRATION OF THE INCOME TAX ACT 18**

Income tax Authorities: Power and Functions of Income Tax Officer, Central Board of Direct Taxes, Commissioner of Income Tax – Types of Assessments and Rectification of Mistakes – Recovery of Tax and Refund - Powers, Assessing officer-

Jurisdiction of assessing officer- Deduction u/s 80, calculation of income of individuals.

**L- 52, T- 26, Total hours: 78**

**PROPORTION OF THEORY: PROBLEM – 20:80**

**TEXT BOOK**

- T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2008.

**REFERENCES:**

1. V.B. Gaur & Narang , "Income Tax Law And Practice", Kalayani Publishers, 2001.
2. Dr. Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.
3. V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

**OUTCOMES:**

On successful completion of this course students are able to

- Describe the Concept of income from capital gain.
- Analyze the income under the head income from other sources.
- Categories the different losses and set off and carry forward
- Construct the tax liability of individual assesses
- Compute the income tax after deductions.

<b>COC 3211</b>	<b>ADVANCED COST ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- To enlighten the students on the importance of contract costing
- To make students to understand and apply process costing technique.
- To understand the methods of service costing.
- To gain insight into decisions involving alternative choices.
- To know how to reconcile cost and financial accounting.

**MODULE - I                  JOB, BATCH AND CONTRACT COSTING                  15**

Job Costing: definition – Features – Procedure – WIP – Cost Accumulation. Batch Costing – EBQ; Contract Costing – Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause – Cost Plus Contract – Contract Account.

**MODULE II                  PROCESS COSTING                  14**

Process Costing : Definition – Features – Job Vs. Process Costing – Process Account – Losses – By Products and Joint Products – WIP – Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

**MODULE III                  OPERATING COSTING (SERVICE COSTING)                  12**

Operating Costing (Transport Costing): Cost Unit – Classification of cost– preparation of Operating Cost sheet.

**MODULE IV                  MARGINAL COSTING                  14**

Marginal Costing: Definition – Advantages and Limitation – Break Even Point – Margin of Safety – P/V Ratio – Decisions involving alternative choices: Key factor, Make or Buy Decision, Selection of Product Mix, Changes in Selling Price, Desired Level of Profit

**MODULE V                  RECONCILIATION OF COST AND FINANCIAL                  10**

Meaning-Need- Reasons for disagreement in profit – Preparation of Reconciliation statement – Preparation of Memorandum reconciliation statement.

**L – 52; P – 13; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80****TEXT BOOK:**

- T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai,2018

**REFERENCES:**

1. S.P.Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi, 2014
2. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi
3. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi,2006
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills, New Delhi,2007

**OUTCOMES:**

On successful completion of this course students are able to

- Realize the importance of applying contract costing technique.
- Better understanding and application of process costing.
- Gets proper insight into the methods of service costing.
- Good understanding into decisions involving alternative choices.
- Able to find out the variance by reconciling cost and financial accounting.

<b>COC 3203</b>	<b>INDIRECT TAXES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- To give a clear insight into constitutional Framework of GST amidst students
- To create a deep insight into the need and challenges of GST
- To make students get better understanding on the provisions of CGST
- To enlighten students with the provisions relating to compensation Cess Act
- To familiarize students on the IGST provisions

**MODULE - I INTRODUCTION 14**

Constitutional scheme of indirect taxation in India before GST - historical evolution of indirect taxation in post-independence India till GST - international perspectives on GST /VAT- need for GST in India- challenges in designing GST - design of Indian GST act- GST legislation- GST: impact on Indian economy- challenges & future ahead.

**MODULE - II CGST: INTRODUCTION 14**

Commencement-Definition-Composition Rules-Registration- Determination of Value of Supply. CGST: Input Tax Credit- Tax Invoice- Credit & Debit Notes-Accounts and Records- Returns- Payment

**MODULE - III PAYMENT OF GST 13**

Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS, Self- Examination Questions

**MODULE - IV CGST: RULES 12**

Refund- Assessment & Audit- Appeals & Revisions- E-Way Rules

**MODULE - V IGST 12**

IGST- Provisions – Compensation Cess Act – Provisions

**L-52, T-13, Total hours: 65**

**TEXT BOOK**

- Dr. H.C. Mehrotra , Prof. V.P. Agarwal. , Goods and Services Tax GST ( 4th Edition ) by Sahitya Bhawan Publishers, 2019

**REFERENCES:**

1. Sumit Dutt Majumder , GST: Explained for Common Man Book,, Kindle Edition, 2018
2. Balasubramanyam KS, G S T: S I M P L I F I E D Book, Kindle Edition, 2017

**OUTCOMES:**

On successful completion of this course students are able to

- Students will be able to get a clear idea on the evolution of GST act in India.
- Students will get clear insight into the provisions of CGST act
- Students will also gain a lot of information on the provisions relating to the compensation cess act.
- Students will be able to update themselves with the latest amendments implemented by the central government.
- Students will get a thorough knowledge on the various aspects of provisions relating to the IGST Act.

<b>COC 3204</b>	<b>NSS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- To make the students understand the basic concepts of NSS.
- To familiarise the students about the needs and problems of the community and involve them in problem-solving.
- To familiarise the youth development programmes under the government of India.
- To develop the students capacity to meet emergencies and natural disasters.
- To make awareness to the students about the importance of health and hygienic in day to day life.

**MODULE - I INTRODUCTION AND BASIC CONCEPTS OF NSS 6**

Introduction- History-aims and objectives of NSS-Emblem-Flag-Motto - Song- Organizational structure - Roles and responsibilities of NSS functionaries.

**MODULE – II NSS PROGRAMMES AND ACTIVITIES 5**

Concept of regular activities, special camping-Basis of adoption of village/slums, Methodology of conducting survey - Financial pattern of the scheme- Coordination with different agencies- Maintenance of dairy.

**MODULE - III YOUTH DEVELOPMENT PROGRAMME IN INDIA 5**

National Youth Policy- Youth Development Programme at the National level, State level and voluntary sector- Youth – focused and Youth –lead organizations.

**MODULE - IV DISASTER MANAGEMENT 5**

Introduction to Disaster Management, classification of disaster, Role of youth in Disaster Management, National Disaster Response Force and Civil Defence- organization and functions

**MODULE – V HEALTH, HYGIENE AND SANITATION 5**

Definition, need and scope of health education- Food and nutrition- Safe drinking water-water borne diseases and sanitation (Swatch Bharat Abhiyan) – National Health Programme.

**L-26, T-0, TOTAL HOURS: 26**



**TEXT BOOK**

- J.D.S.Panwar, Amit Kumar Jain & Brijesh Kumar – National Service Scheme, A Youth Volunteers Programme- Daya Publishing House, New Delhi.

**REFERENCES:**

1. National Service Scheme Manual, Government of India.
2. Training Programme on National Programme scheme, TISS.
3. Orientation Courses for N.S.S. Programme officers, TISS.
4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS.

**OUTCOMES:**

On successful completion of this course students are able to

- Understand the basic concepts of NSS
- Get clear picture on NSS activities and understand the organization structure of NSS
- Understand the social responsibility as a young citizen in our country.
- To understand the disaster management and rescue operations of the country.
- To gain knowledge on health education and hygienic in our community.

<b>COC 3205</b>	<b>VALUE EDUCATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- Know about Individual values and group values.
- Inculcate Good manners at home and outside.
- Understanding social values
- Helps Understanding professional values
- Helps Understanding the commonness of religions.

**MODULE - I VALUE SYSTEM 5**

Introduction – Definition of values–Need for Inculcation of values –Object of Value Education-Sources of Value – Types

**MODULE - II PERSONAL VALUES 6**

Definition of Person - Self-confidence – Self-discipline – Self Assessment – Self-restraint – Self Motivation – Determination – Ambition – Contentment – Humility and Simplicity – Sympathy and Compassion –Gratitude – Forgiveness – Honesty – Courtesy.

**MODULE - III SOCIAL VALUES 5**

Definition of Society – Units of Society – Individual, family, different groups – Community – Social Consciousness – Equality and Brotherhood – Dialogue – Tolerance – Responsibility – Co-operation - Freedom –Repentance and Magnanimity.

**MODULE - IV PROFESSIONAL VALUES 5**

Definition – Competence – Confidence – Devotion to duty – Efficiency – Accountability –Respect for Learning / learned – Willingness to learn-Open and balanced mind – Team spirit – Professional Ethic – Willingness for Discussion – Aims – Effort – Avoidance of Procrastination and slothfulness.

**MODULE - V BEHAVIORAL VALUES 5**

Individual values and group values – Good manners at home and outside – Equality – Purity of thought, speech and action – Understanding the role of religion – Faith –

Understanding the commonness of religions –Respect for other faiths – unity diversity – Living together – Tolerance – Non-violence – Truthfulness – Common aim –Unified efforts towards peace – Patriotism.

**T-26, P-0, Total hours: 26**

### **TEXT BOOK**

- Human Values and Professional Ethics by Jayshree Suresh B S Raghavan, S. Chand Publication, 2005

### **REFERENCES:**

1. "Touchstone: Synergy of Values", University of Madras, 2003.
2. "In harmony- Value Education at College Level", Dept. of Ethics and Religious Studies Loyola College, Madras.Value Education: Need of the Hour, by Yojana Patil.

### **OUTCOMES:**

On successful completion of this course students are able to

- Individual values and group values.
- Good manners at home and outside.
- Understanding social values
- Understanding professional values
- Understanding the commonness of religions.

**ELECTIVE PAPERS**

<b>COCX 01</b>	<b>E- COMMERCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- The aim of the course is to provide comprehensive understanding about Electronic Commerce used in Commerce and allied areas,
- To enable the students to develop Network Infrastructure
- To impart the students to know the overview of E-Commerce Infrastructure
- To enable students to understand and work methods and concepts related to Business Models and Security in Electronic Business
- To provide knowledge on the importance of Quantitative tools and Research Report

**MODULE – I: ELECTRONIC COMMERCE 13**

Introduction, History and Evolution of E-commerce or Electronic Commerce, Electronic Commerce – Cutting edge and Framework, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India.

**MODULE-II: NETWORK INFRASTRUCTURE 13**

Introduction, Network Infrastructure - an Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, The Advantages of Internet, World Wide Web.

**MODULE-III: E-COMMERCE INFRASTRUCTURE 13**

Introduction, E-commerce Infrastructure-An Overview, Hardware, Server Operating System, Software and Network Website.

**MODULE-IV: BUSINESS MODELS AND SECURITY IN ELECTRONIC BUSINESS 13**

Evolution of Internet Business Models, Business Models in Practice, Business Model: The Six Components. Security in Electronic Business: Intranet and Extranet Security: Threats and Protection, Protection Methods, Data and Message Security, Firewalls. Encryption: Cryptography, Encryption, Digital Signature, Virtual Private Network.

**MODULE-V: E-MARKETING AND E-PAYMENT SYSTEMS 13**

Challenges of Traditional Marketing, Retailing in E-Business Space, Internet Marketing, Advertisement and Display on the Internet. E-Business for Service Industry: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.

**L-52, T-13, TOTAL HOURS: 65**

**TEXT BOOK:**

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

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

- Know the various Cutting edge and Framework of Electronic Commerc.
- Will help student to identify the various sources of Network Infrastructure
- Students will familiarize in framing E-Commerce Infrastructure
- Familiarise the students in awareness about Business Models and Security in Electronic Business
- By accomplishing exercises, the student gain practical knowledge

<b>COCX 13</b>	<b>INTERNATIONAL FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To have exposure on international monetary system
- To understand about balance of payments
- To familiarize the international financial markets and instrument
- To enlighten students with the measurement of transaction exposure currency risk.
- To familiarize students on foreign direct investment (FDI)

**MODULE I INTRODUCTION 13**

International Finance- scope- International Monetary System- Bimetallism- Gold standard- Bretton Wood System- Floating Exchange Rate regime- European Monetary System- IMF- WTO-GATT

**MODULE II BALANCE OF PAYMENT 13**

Balance of Payments – The Current Account – The Capital Account – Significance – Balance of Payments in the World – Balance of Payments Account of India

**MODULE III INTERNATIONAL FINANCIAL MARKETS 13**

International Financial Markets – Sources of International Funds – Multilateral Development Banks – International Banks – International Equities – GDRs – ADRs – Euro Bonds – Repos – Euro Deposits – Euro Issues in India.

**MODULE IV CURRENCY RISK AND EXPOSURE 13**

Currency Risk and Exposure – Types of Currency Risk – Management of Currency Risk – Concept and Measurement of Transaction Exposure – Translation Exposure methods – Exchange risk – Operating Exposure.

**MODULE V FOREIGN DIRECT INVESTMENT (FDI) 13**

Foreign Direct Investment (FDI) – Forms of FDIs – Purpose of overseas investment - Benefits to the Host Countries – Effect of FDI – FDI in India – Current trends in FDI in India.

**L – 52; T – 13; Total Hours –65**

**TEXT BOOK:**

- Dr. V.A. Avadhani, International Finance, JBA, New Delhi, 2011

**REFERENCES:**

1. Kevin. S Fundamentals of International Financial Management, PHI, Delhi, 2009.
2. H. Kent Baker, Leigh A. Riddick, International Finance, Oxford University Press, 2013
3. Joseph Anbarasu, Global Financial Management, Ane, New Delhi, 2010
4. G. Shailaja, International Finance, JBA, New Delhi, 2011.

**OUTCOMES:**

On successful completion of this course students are able to

- Get an exposure on monetary system
- Familiarized with the financial markets and instruments
- Gain knowledge on balance of payment
- Students will be equipped with the knowledge of various currency risk and exposure
- Students will be able to understand various concepts of foreign direct investment

<b>COCX 14</b>	<b>STOCK AND COMMODITY MARKET</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To provide students with a conceptual framework of stock markets and commodity markets,.
- To impart the students with the basic mode of trading in stock markets and commodity markets,
- To introduces student with the application of various tools and techniques of Investment risk management.
- To facilitate students with a conceptual framework of SEBI.
- To provide sufficient knowledge and skills to students in the functionaries in these markets

**MODULE - I            AN OVERVIEW OF CAPITAL AND COMMODITIES            14**  
**MARKET**

Primary Market, Secondary Market (Stock Market), Depositories, Private Placements of Shares/Buyback of Shares, Issue Mechanism. Meaning of Commodities and Commodities Market, Differences between Stock Market and Commodities Market.

**MODULE II            STOCK MARKET            13**

History, Membership, Organization, Governing Body, Functions of Stock Exchange, Online Trading, Role of SEBI, Recognized Stock Exchanges in India (Brief Discussion of NSE, BSE and Nifty). Derivatives on Stocks: Meaning, Types (in Brief).

**MODULE III            TRADING IN STOCK MARKET            14**

Patterns of Trading and Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CSDL) (in Brief). .

**MODULE IV            COMMODITIES MARKET            13**

Evolution, Commodity Derivatives, Commodity Exchanges – Regional and National and International, Functions, Role, Objectives and Types – Types of Transactions in Commodity Market – Spot, Future and Forward Options Markets



**MODULE V                      TRADING IN COMMODITY MARKETS                      11**

Patterns of Trading and Settlement, Price Discovery, Efficiency of Commodity Markets – Size of Commodity Markets in India – Benefits of Commodity Markets.

**L – 52; P – 13; TOTAL HOURS – 65**

**TEXT BOOK:**

- Dr.Preeti Singh Stock and Commodity Market, Himalaya Publishing House, Mumbai, (2014).

**REFERENCES:**

1. H.R. Appannaiah & Dr. Mukund Sharma, Stock and Commodity Markets, Himalaya Publishing House, Mumbai.
2. C.B. Gopinath & Siji K., Stock and Commodity Markets, Vikas Publication, New Delhi Natarajan L, (2013),

**OUTCOMES:**

On successful completion of this course students are able to

- Obtains in-depth knowledge on stock market operations
- Get acquainted with analysis on patterns of trading and settlement mechanism in stock market
- Obtains in-depth knowledge on commodity market operations
- Get acquainted with analysis on patterns of trading and settlement mechanism in commodity market
- Obtains in depth view on techniques of Investment risk management.

<b>COCX 15</b>	<b>WORKING CAPITAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To facilitate the understanding of working capital policy in general
- To give a comprehensive understanding of the system of cash management
- To understand the intermediate concepts of receivables management
- To develop skill, related to problem solving and critical thinking in inventory management
- To understand the working capital finance

**MODULE - I                      WORKING CAPITAL POLICY                      13**

Concepts of Working Capital ,Components of Current Assets, Permanent and Variable Working Capital, Determinants of Working Capital, Estimating Working Capital Needs, Currents Assets Financing Policy, Operating and Cash Conversion Cycle.

**MODULE II                      CASH MANAGEMENT                      14**

Facets of Cash Management, Motives for Holding Cash, Factors Determining Cash Needs, Cash Budgeting, Long – term Cash Forecasting, Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash.

**MODULE III                      RECEIVABLES MANAGEMENT                      13**

Objectives, Credit Policy: Nature and Goals, Optimum Credit Policy, Credit Policy Variables, Credit Evaluation, Credit Granting Decisions, Collection Policy, Factoring.

**MODULE IV                      INVENTORY MANAGEMENT                      12**

Nature of Inventories, Need to Hold Inventories, Objectives of Inventory Management, Inventory Management Techniques, Analysis of Investment in Inventory, Inventory Control Systems.

**MODULE V WORKING CAPITAL FINANCE****13**

Accruals, Trade Credit and other current liabilities, Working Capital Advance by Commercial Banks, Regulation of Bank Finance, Public Deposits, Inter-corporate Deposits, Short-term Loans from Financial Institutions, Commercial Paper.

**L – 52; P – 13; TOTAL HOURS – 65****PROPORTION OF THEORY : PROBLEM – 40:60****TEXT BOOK:**

- Hrishikesh Bhattacharya, Working Capital Management: Strategies and Techniques, New Delhi: Prentice Hall of India Private Ltd, 2009.

**REFERENCES:**

1. V. K. Bhalla, Working Capital Management: Text and Cases, New Delhi: Anmol Publisher, 2008.
2. M .Y. Khan and P. K. Jain, Financial Management - Text, Problems and Cases, New Delhi: Tata McGraw Hill, 2009
3. I. M. Pandey, Financial Management, Noida: Vikas Publishing House Private Ltd, 2010.
4. Prasanna Chandra, Fundamentals of Financial Management, New Delhi: Tata McGraw Hill, 2007.

**OUTCOMES:**

On successful completion of this course students are able to

- Describe the fundamental concept of working capital policy and system
- Recognize the various Cutting edge and Framework of cash management
- Students will acquaint in framing receivables management for a company
- Will help student to identify the various visions in inventory management
- By doing exercises, the student gain hands-on knowledge in working capital finance

<b>COCX 16</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To provide knowledge on the various investment avenues that benefits the individuals and nation.
- To provide knowledge on the importance of Fundamental Analysis
- To impart the students to know the various chart patterns in technical analysis for the securities.
- To induce the students to the application of various tools and techniques of investments and risks management.
- To impart the students on various theories of portfolio management in different dimensions and its evaluation process.

<b>MODULE - I</b>	<b>INVESTMENT AND RISK RETURN</b>	<b>15</b>
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Investment – Meaning - Investment Vs Speculation – Investment Vs Gambling – Investment Objectives and constraints– Investment Process, security and Non – security forms of investment - Concept of risk and return.

<b>MODULE II</b>	<b>FUNDAMENTAL ANALYSIS</b>	<b>13</b>
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Fundamental Analysis – objectives and belief of fundamental analysis – importance of economic analysis – economic forecasting methods – importance of industry analysis – key characteristics in industry analysis – industry life cycle – Techniques for evaluating relevant industry factors – company analysis.

<b>MODULE III</b>	<b>TECHNICAL ANALYSIS AND EMH</b>	<b>12</b>
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Technical analysis – Concept of technical analysis, Dow theory , types of charts, perspective on technical analysis – advanced technical tools – efficient market hypothesis ( EMH ) – concept of efficiency of stock markets – forms of EMH.

<b>MODULE IV</b>	<b>PORTFOLIO MANAGEMENT AND SELECTION</b>	<b>12</b>
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Portfolio Management-: Introduction to portfolio – Portfolio Construction – Portfolio Management-: Introduction – objectives – approaches – Phases – Markowitz's Model. Portfolio Selection -: Risk and Investor Preferences – Constructing the Portfolio Significances of beta in the portfolio.

**MODULE V            MEASURING    AND    EVALUATING    PORTFOLIO    13**  
**PERFORMANCE**

Measuring and evaluating portfolio performance – meaning and importance – methods of calculating rate of returns – money weighted rate of return – Time weighted rate of return – linked internal rate of return – performance measures – Sharpe – Treynor – Jensen – FAMA's measure of selectivity and net selectivity.

**L – 52; P – 13; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 60:40**

**TEXT BOOK:**

- Punithavathi Pandian, (2013), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.

**REFERENCES:**

1. Natarajan L, (2013), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
2. Avadhani VA, (2008), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
3. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
4. Prasanna Chandra, (2009), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.

**OUTCOMES:**

On successful completion of this course students are able to

- Obtains in-depth knowledge on investing in financial instruments
- Get acquainted with analysis on fundamental analysis
- Enhance the students' knowledge in different pattern in technical analysis and efficient market hypothesis.
- Familiarize the students in awareness about risk and return of different investments
- Obtains in detailed view on Portfolio management and its evaluation process

<b>COCX 17</b>	<b>FUNDAMENTALS OF MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To acquaint the students with the basics of marketing to make them understand the consumer behavior and buying motives.
- To equip students with Product and Pricing Knowledge
- To impart knowledge on Sales Forecasting
- To understand the channels of distribution.
- To understand the overview of marketing management.

**MODULE I INTRODUCTION 13**

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

**MODULE II PRODUCT 13**

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

**MODULE III PRICING 13**

Pricing – Objective of pricing, pricing policies and procedures, Factors influencing pricing decision.

**MODULE IV SALES FORECASTING 13**

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

**MODULE V CHANNELS OF DISTRIBUTION 13**

Definition – Function - Importance- Types – Different Channels of Distribution – Market Consideration – Intensity of Distribution – Channel Conflict – Causes – Managing Conflict

**L – 52; T – 13; Total Hours –65**

**TEXT BOOK:**

- R S N Pillai and Bagavathi, "Marketing Margetment", S.Chand Publication, 2016

**REFERENCES:**

1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
2. Philp Kotler, "Marketing Management", Pearson Education, 06-Jan-2015.
3. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.
4. Ramaswany Namakumari, "Marketing Management", Macmillan India Limited, 2002.

**OUTCOMES:**

On successful completion of this course students are able to

- Outline the concept of marketing and describe the elements of marketing mix.
- Identify the product development process and categorize the segmentation
- Conclude the price of the product.
- Predict the sales and discover the promotional methods.
- Build up an idea about channels of distribution in new pattern.

<b>COCX 07</b>	<b>LOGISTICS AND SUPPLYCHAIN MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- Understand conceptual framework of logistics & supply chain management
- To get acquainted with mechanism and procedure involve in logistics management.
- Get the knowledge about role of ICT and software in supply chain.
- To develop insight related to logistics business.
- To comprehend the tools and techniques about logistics business.

**MODULE I INTRODUCTION 12**

Supply Chain definition – Objectives – Types – Various definitions – Drivers – Need for SCM – SCM as a profession –Strategy formulation in SCM – Value in Supply Chain – Tradeoffs – CRM Strategy relationship matrix.

**MODULE II STRATEGIC SOURCING 10**

Outsourcing – Make Vs buy - Identifying core processes -Sourcing strategy - Supplier Selection and Contract Negotiation. Logistics outsourcing-catalysts, benefits, value-proposition. Third and fourth party logistics, selection of service provider.

**MODULE III INVENTORY AND WAREHOUSING: 10**

Inventory-definition -need, objectives, functions of inventory management, types, EOQ, buffer stock, ABC analysis. Warehousing - Nature and Importance of Warehousing – type of Warehousing- Warehousing Operations Facility Development - Location Analysis – Warehouse Layout and Design – transportation system and packaging.

**MODULE IV LOGISTICS MANAGEMENT 10**

Definition and Scope of Logistics – Functions and Objectives – Customer Value Chain – Service Phases and attributes – logistics costs-logistics, sub-systems-inbound and out bound logistics- bullwhip effects in logistics

**MODULE V CURRENT TRENDS 10**

Logistics Information Systems – Need, Characteristics and Design. E-Logistics,



Logistics Resource Management e-LRM. Automatic Identification Technologies. Reverse Logistics, Global Logistics, Green Logistics.

**L – 39; P – 13; TOTAL HOURS – 52**

**TEXT BOOK:**

1. Sunil Sharma, Supply Chain Management: Concept, Practices and Implementation, Oxford Press, New Delhi, 2010.

**REFERENCES**

1. Bowersox, D. and Closs, D. Logistical Management: The Integrated Supply Chain Process, Tata McGraw Hill, 1st Edition, New Delhi, 2010.
2. Ganapathi, S.L. and Nandi, S.K. Logistics Management, Oxford Higher Education, 2015.
3. Sunil Chopra, Peter Meindl and D.V. Kalra. Supply Chain Management: Strategy, Planning, and Operation, Pearson Education, 5th Edition, New Delhi, 2013.
4. Vinod V. Sople. Logistics Management, Pearson Education, 3rd Edition, New Delhi, 2012.

**OUTCOMES:**

On successful completion of this course students are able to

- Equip them with the conceptual framework of logistic and supply chain management.
- Familiarize with mechanism and procedure in the supply chain management.
- Awareness about the involvement of ICT and software's.
- Gain knowledge about establishes logistic business.
- Familiarize about importance of current trends.

<b>COCX 18</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To develop an understanding among students about Insurance and its origin.
- To develop an understanding about Insurance Laws and regulations
- The students will be in a position to understand Insurance Policy and Plan
- Besides to this, to develop insight among students related to General Insurance
- To develop an understanding among students about analyzing and managing various types of risk.

**MODULE - I INTRODUCTION TO INSURANCE 10**

Introduction to Insurance – Origin, History, Nature of Insurance, Insurance in India, Market potential –Emerging Scenario. Principles of Insurance, Need of insurance, globalization of insurance sector, Re-insurance, Co-insurance, Endowment

**MODULE II INSURANCE LAWS AND REGULATIONS 10**

Insurance Laws and Regulations. Contract Act, Insurance Act, LIC Act, GIC Act, IRDA Act, Consumer protection Act. Ombudsman. Life Insurance – selection of Risk and Policy conditions. Risk Management, Selection of Risks – Computation of Premium.

**MODULE III INSURANCE PLAN AND PRODUCT 10**

Life Insurance Products – Term Insurance, Whole Life, Endowment Annuities. Insurance Documents –Proposal Forms, Agents Confidential Report, Declaration of good health, Medical Report, Policy conditions and privileges – Age Admission, Revival, Loans, Claims etc.

**MODULE IV INTRODUCTION TO GENERAL INSURANCE 10**

Introduction to general Insurance. Fire, Motor, Marine, Health, Miscellaneous. Group Insurance Schemes – Group Insurance, Group Gratuity, Superannuation and Pension Plan. Rural Insurance and Insurance for weaker sections of society. Marketing of Insurance Products – Selling Processes

**MODULE V RISK MANAGEMENT****12**

Risk Management – Meaning of risk – Types of risk – static and dynamic, financial and non- financial, pure and speculative, business and personal risk – Cost of risk – characteristics of risk management –Significance and Objectives of risk management – principles of risk management, Risk evaluation and prediction, Risk retention and transfer.

**L – 39; P – 13; TOTAL HOURS – 52****TEXT BOOK:**

- Life Insurance – Institute of Insurance, Mumbai

**REFERENCES:**

1. General Insurance – Institute of Insurance, Mumbai
2. Sharma R.S, Insurance : Principles and Practice, Bombay, Vora,1960
3. Arifkhan M. – Theory and Practice of Insurance, Educational Book House, Aligarh, 1976
4. Srinivasan – Principles of Insurance Law, Ramanuja Publisher, Bangalore,1997
5. Dr. B. Varadharajan – Insurance : Volume 1 and 2, Tamil Nadu Text Book Society,1979.

**OUTCOMES:**

On successful completion of this course students are able to

- Understand the role and function of the Insurance and its history
- To know about the various insurance Law and Regulations.
- Understand the role and function of the Insurance schemes.
- Demonstrate an awareness of the current structure General Insurance policy
- Will understand the risk management of through insurance policy.

<b>COCX 19</b>	<b>STRATEGIC MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To create awareness on business strategy and business policy
- To familiarize with the concept of strategic management
- To provide information on strategic analysis
- To impart on strategy planning , formation and implementation
- To propagate with the strategic leadership

**MODULE I INTRODUCTION TO BUSINESS STRATEGY 10**

Introduction, Concept of Business Strategy, Need for Business Strategy, Essentials of Effective Strategy, Effects of Inadequate Strategies, Functions of Business Strategies. Business Policy: Introduction, Definition of Business Policy, Factors influencing Business Policy, Business Policy vs. Strategy, Policy decisions and their impact on Business Strategies.

**MODULE II STRATEGIC MANAGEMENT 10**

Introduction, Strategic Management – Definition, Meaning and Role, Objectives of Strategic Management, Benefits of Strategic Management, Importance of Strategic Management, Causes for failure of Strategic Management

**MODULE III STRATEGIC MANAGEMENT PROCESS AND ANALYSIS 12**

Strategic Management Process : Introduction, Strategic Management Process, Strategic Vision and the role of a Strategist, Criteria for Effective strategy, Role of Strategic Management in Policy Making.Strategic Analysis: Introduction, Strategic Analysis – definition, Need for Strategic Analysis & Environmental Scanning, Understanding environment of business for strategic analysis, Strategic thinkers & their contributions, Role of Strategic Analysis in Policy making

**MODULE IV STRATEGY FORMULATION AND PLANNING & IMPLEMENTATION 10**

Strategy Formulation : Introduction, Types of Strategies, Steps in Strategy Formulation, Core Competencies and their Importance in Strategy Formulation, Strategic Planning and Implementation: Introduction, Strategic Planning Process,

Types of Strategies, Stability, Expansion or Growth, Mergers and Acquisitions, Activating Strategy, Issues in Strategy Implementation, Integrating the Functional Plan and Policies

**MODULE V STRATEGIC LEADERSHIP 10**

Introduction, Leadership Functions, Leadership Traits, Leadership Styles, Strategic Leadership and Competitive Advantage

**L – 39; T – 13; Total Hours –52**

**TEXT BOOK:**

- R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India, 2002

**REFERENCES:**

- Mamoria and Mamoria – Business planning and Policy, Himalaya Publishing house – 1998.
- Budhiraja SB and Athreya MB, Cases in Strategic Management, Tata McGraw Hill 1996.
- Lawrance, Jauch and William Blucck Business Policy and Strategic Mgt., - McGraw Hill Intl 1998.
- Hitt, Strategic Management, competitiveness and Globalization, Thomson, 2001
- David Fred, Strategic Management, Prentice Hall of India, 1997.

**OUTCOMES:**

On successful completion of this course students are able to

- Getting awareness on business policy strategy
- Familiarize with the concept of strategies management
- Gaining information on strategic analysis
- Gaining knowledge on strategy planning formulation and implementation
- Use appropriate leadership strategies among the people.

<b>COCX 20</b>	<b>HUMAN RESOURCE DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To develop the knowledge, skills and concepts needed to resolve actual human resource Development issues.
- To assess training requirements and design a successful Training program.
- To evaluate the procedures and practices used during Development Program.
- To evaluate the procedures and practices used during Performance Appraisal.
- To Assess Instructional Technology used for HRD.

**MODULE - I INTRODUCTION 11**

HRD Concept, Origin and Need, Approaches to HRD- Scope- Objectives- Goal-Importance- Benefits- Functions. Essentials of Good HRD System- Competencies of HRD Manager- Role and Responsibilities of HRD Manager.

**MODULE II HUMAN RESOURCE TRAINING & DEVELOPMENT 11**

Human Resource Training and Development: Concept and Importance; Assessing Training Needs; Designing and Evaluating T&D Programmes; Role, Responsibilities and challenges to Training Managers.

**MODULE III TRAINING METHOD 10**

Training with in Industry (TWI): On the Job & Off the Job Training; Management Development: Lecture Method; Role Play; In-basket Exercise; Simulation; Vestibule Training; Management Games; Case Study; Programmed Instruction; Team Development; Sensitivity Training.

**MODULE IV MICRO PERSPECTIVE 10**

Performance Management System- Performance Appraisal: Features, Objectives, Benefits, Limitations and Process - Performance Appraisal Methods. Potential Appraisal. Employee coaching, Counseling and Mentoring.

**MODULE V Instructional Technology for HRD 10**

Learning Models and Components; Process of Learning; Quality of Work Life. HR Accounting; HRD Audit, Strategic HRD. Globalization challenges and Strategies of

Training Program, Review on T&D Programmes in India.

**L – 39; P – 13; TOTAL HOURS – 52**

**TEXT BOOK:**

- Tapomoy Deb, “Human Resource Development : Theory and Practice” Ane Books India, New Delhi, 2006

**REFERENCES:**

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India, New Delhi, 2011
2. Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2001.
3. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, New Delhi, 2010
4. Dessler, G., Chhinzer, N., & Gannon, G. Management of human resources: The essentials, (5th Cdn ed.) plus MyManagementLab w/ Pearson eText. Toronto, ON: Pearson Education Canada Type: E-book: ISBN:9780134882963, 2019.

**OUTCOMES:**

On successful completion of this course students are able to

- Understand the concept of human resource Development and to understand its relevance in organizations.
- Get necessary skill to design a successful Training program.
- Improve necessary skill set for application Development Program.
- Take part the knowledge of the procedures and practices used during Performance Appraisal.
- Gain knowledge on Instructional Technology used for HRD.

<b>COCX 21</b>	<b>SECRETARIAL PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To provide the students a deep knowledge of secretarial practices in companies
- To evaluate the procedures and practices on application for shares and allotment of shares.
- To disseminate the students with various legal obligations of a company to its shareholders.
- To enable the students to learn the different provisions of company law related to meetings and resolutions.
- To assess training requirements and design a successful preparation of agenda, minutes & resolutions for meeting

**MODULE - I INTRODUCTION 11**

Definition – Types of secretary – Company secretary – legal position – qualification – appointment – rights – duties and responsibilities – dismissal of company secretary.

**MODULE II SHARES, TRANSFER AND TRANSMISSION OF SHARES 11**

Definition- stocks and shares – types of shares – issue of shares – compliance with SEBI guidelines – application for shares – allotment of shares – secretarial duties relating to application and allotment of shares. Transfer – statutory provisions – procedure of transfer - Transmission of shares – procedure - differences between transfer and transmission – Duties of a secretary relating to transmission.

**MODULE III THE COMPANIES ACT AND ITS ADMINISTRATION 10**

The companies Act-1956, Applicability of the Act, Special features, Amendments to the Companies Act-1956, Machinery for the Administration of the Companies Act-1956, The company Law Board, Power of Securities Exchange Board of India, Jurisdiction of Courts

**MODULE IV MEETINGS & PROCEDURES 10**

Company meetings – Statutory meeting – Statutory report – Provisions of the companies Act – Secretarial duties – Annual general meeting – business transacted



at the annual general meeting – Secretarial duties – Extra ordinary general meeting – Board meetings – Class meetings – Secretarial duties – organize and conduct of meeting – proper authority – notice – quorum – chairman – proxies.

## **MODULE V                      AGENDA, MINUTES & RESOLUTIONS                      10**

Agenda – loophole agendum - Minutes of the meeting – kinds – contents – provisions relating to minutes - Resolutions – kinds – Registration of resolutions..

**L – 39; P – 13; TOTAL HOURS – 52**

### **TEXT BOOK:**

- Kapoor N.D., Company Law and Secretarial Practice, Sultan Chand and sons, New Delhi, 2010.

### **REFERENCES:**

1. Majumdar A.K. and Kapoor G.K, Company Law and Secretarial Practice, Taxman Publications, New Delhi, 2005.
2. Ghosh P.K., Company Law & Secretarial Practice, Sultan Chand & Sons., Delhi, 2016.
3. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi,2008

### **OUTCOMES:**

On successful completion of this course students are able to

- Know the various Cutting edge and Framework of secretarial practices in companies
- Students will familiarize in transfer and transmission of shares
- Familiarise the students in awareness about provisions of company law related to meetings and resolutions.
- Will help student to identify the various sources of provisions of company law related to meetings and resolutions.
- By undertaking exercises, the student gain practical knowledge on preparation of agenda, minutes & resolutions for meeting