



SCHOOL OF MANAGEMENT STUDIES & COMMERCE

B.COM.

ACCOUNTING AND FINANCE

PROGRAM OUTCOMES :

- PO1:** A career in commerce offers immense growth as demand for professionals is always on a high
- PO2:** Job opportunities exist right after the programme. Jobs for B.Com graduates exist in India as well as in abroad.
- PO3:** After completion of B.Com, students can apply in any organization for the post of accountant.
- PO4:** Every company requires accountant to keep track the profit and loss of their company. One must have knowledge in areas like Basic Principles of Accountancy, Cost Accounting and Management Accounting to be an accountant. Other than accountant, there are many career options in this field.
- PO5:** Students can also work as tax consultant after completion of graduation and can gain experience. Interested candidates can also apply in banking field. Every year, many private and government banks hire the fresh B.com graduates. Candidates can work in public as well as in private sector. Students can apply for government jobs like bank, UPSC, etc.
- PO6:** Based on specialization, Candidates having M.com degree can find employment in financial services, marketing, project management. They also often work in general management and business consulting firms.

PROGRAMME SPECIFIC OUTCOME :

PSO1: Programme aims to develop comprehension professional skills that are required for a commerce graduate.

PSO2: Programme results in self employment of young entrepreneurship and corporate professionals.

PSO3: Programme curriculum provides practical orientation in the area of Banking, Accounting and Finance.

PSO4: After completion of the course also students can prepare for CA and CS. Chartered Accountant (CA) / Cost and Work Accountant (CWA) / Company Secretary (CS) are the advanced career options in this field.

PSO5: Students can also have the option to pursue higher studies after B.com. They can apply for Master of Commerce (M.Com) or Master of Business Administration (MBA). M.Com is the postgraduate course focuses on commerce, accounting, management and economics-related subjects. The Master of Commerce includes 2 years of full-time study. After owning master's degree, the job opportunities will increase.

PSO6: Later, candidates can do research programme (Ph.D) in this field. They have the opportunity to apply for Doctor of Commerce (D.Com), Doctor of Business Administration (DBA), or a Doctor of Philosophy (Ph.D) degree programme. Student can also opt for LLB after B.Com. Business Law is one of the best options in it.

B.COM.
ACCOUNTING AND FINANCE

BOARD OF STUDIES - LIST OF MEMBERS

S.NO	NAME AND ADDRESS	DESIGNATION	STATUS IN BOARD OF STUDIES	MOBILE NO.
1.	M.CHANDRAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	HOD & PROFESSOR [A & F]	CHAIR PERSON	8444276452
2.	Dr.S.SUBRAMANIAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	HOD & PROFESSOR [CA]	MEMBER	9944103021
3.	Dr.P. JAGADESSAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	HOD & ASSO.PROFESSOR [GENERAL]	MEMBER	9962177879
4.	Dr.S.VENNILAA SHREE, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	ASSISTANT PROFESSOR	MEMBER	9443434246
5.	Dr.G.S.MAHESHWARI, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	ASSOCIATE PROFESSOR	MEMBER	9445507603
6.	Dr.M.KAVITHA, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	ASSISTANT PROFESSOR	MEMBER	7092039403
7.	Mr.VASUDEVAN, RR Industries Pvt. Ltd. 3 rd tower ,Thiru. Vi. ka industrial estate, Guindy, Chennai-25.	DIRECTOR	EXTERNAL MEMBER	9710419502
8.	Dr.K.SUNDAR, Commerce wing [DDE] Annamalai University.	ASSOCIATE PROFESSOR	EXTERNAL MEMBER	9486283473
9.	Mr.P.G.SIDHEAKKYA, Kumara Rani Muthiah College, Adayar, Chennai.	ASSISTANT PROFESSOR	EXTERNAL MEMBER [ALUMNI]	9884653371



B.COM.

ACCOUNTING AND FINANCE

CURRICULUM AND SYLLABUS

(BASED ON CHOICE BASED CREDIT SYSTEM)

EFFECTIVE FROM THE ACADEMIC YEAR

2015 -2016

DEPARTMENT OF COMMERCE

B.COM.
ACCOUNTING AND FINANCE
CURRICULUM

SEM I

Total No. of Credits =135

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15LTA001/15LHN001 /15LFR001	Language – I Tamil/Hindi/French	6	0	0	4
Core	15LEN001	English –I	6	0	0	4
Core	15BCF001	Financial Accounting – I	2	4	0	4
Core	15BCF002	Managerial Economics	6	0	0	4
DSE	15BCF101	Discipline Specific Elective -I	6	0	0	4
Total			26	4	0	20

SEM II

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15LTA002/ 15LHN002/15LFR002	Language – II Tamil/Hindi/French	6	0	0	4
Core	15LEN002	English –II	6	0	0	4
Core	15BCF003	Financial Accounting – II	2	4	0	4
Core	15BCF004	International Economics	6	0	0	4
DSE	15BCF102	Discipline Specific Elective -II	6	0	0	4
Total			26	4	0	20

SEM III

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
AECC	15LEN003	English for Communication	5	0	0	4
Core	15BCF005	Corporate Accounting I	2	3	0	4
Core	15BCF006	Business Statistics	2	3	0	4
Core	15BCF007	Business Law	5	0	0	4
DSE	15BCF103	Discipline Specific Elective- III	5	0	0	4
SEC	15EVB261	Skill Enhancement Elective-I	3	0	0	2
GE	15BPD251	Generic Elective - I	2	0	0	2
Total			24	6	0	24

SEM IV

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
AECC	15EVS201	Environmental Studies	5	0	0	4
Core	15BCF008	Corporate Accounting II	2	3	0	4
Core	15BCF009	Resource Management Techniques	2	3	0	4
Core	15BCF010	Company Law	5	0	0	4
DSE	15BCF104	Discipline Specific Elective -IV	5	0	0	4
SEC	15NSS255	Skill Enhancement Elective - II	3	0	0	2
GE	15BCF152	Generic Elective -II	2	0	0	2
		Total	24	6	0	24

SEM V

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15BCF011	Cost Accounting	2	3	0	4
Core	15BCF015	Practical Auditing	5	0	0	4
Core	15BCF013	Income Tax, Law and Practice –I	2	3	0	4
DSE	15BCF105	Discipline Specific Elective – V	5	0	0	4
DSE	15BCF106	Discipline Specific Elective – VI	2	3	0	4
GE	15BCF153	Generic Elective - III	5	0	0	4
		Total	21	9	0	24

SEM VI

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15BCF014	Management Accounting	2	3	0	5
Core	15BCF015	Income Tax, Law and Practice – II	2	3	0	4
Core	15BCF016	Research Project Work	0	0	5	2
DSE	15BCF107	Discipline Specific Elective – VII	5	0	0	4
DSE	15BCF108	Discipline Specific Elective - VIII	5	0	0	4
GE	15BCF154	Generic Elective - IV	5	0	0	4
		Total	19	6	5	23

List of Discipline Specific Elective Courses			L	T	P	C
1.	15BCF101	Business Management	6	0	0	4
2.	15BCF102	Business Environment	6	0	0	4
3.	15BCF103	Modern Banking	5	0	0	4
4.	15BCF104	Human Resource Management	5	0	0	4
5.	15BCF105	Financial Services	5	0	0	4
6.	15BCF106	Financial Management	2	3	0	4
7.	15BCF107	Entrepreneurial Development	5	0	0	4
8.	15BCF108	Marketing Management	5	0	0	4
9.	15BCF109	Office Management	5	0	0	4
10.	15BCF110	Organisational Behaviour	5	0	0	4
11.	15BCF111	Business Policy	5	0	0	4
12.	15BCF112	Human Resource Development	5	0	0	4
13.	15BCF113	Security Analysis and Portfolio Management	5	0	0	4
14.	15BCF114	Corporate Finance	5	0	0	4
15.	15BCF115	Investment Management	5	0	0	4
16.	15BCF116	Business Organisation	5	0	0	4

List of Generic Elective Courses			L	T	P	C
1.	15BPD251	Personality Development	2	0	0	2
2.	15BCF152	Project Management	2	0	0	2
3.	15BCF153	Computer Languages in Business	5	0	0	4
4.	15BCF154	E- Commerce	5	0	0	4
5.	15BCF155	Business Information system	5	0	0	4
6.	15BCF156	Materials Management	2	0	0	2
7.	15BCF157	Production & Supply Chain Management	2	0	0	2

List of Skill Enhancement Elective Courses			L	T	P	C
1.	15EVB261	Ethics and Values	3	0	0	2
2.	15NSS255	National Service Scheme IV	3	0	0	2

SYLLABUS

CORE COURSES

15LTA001

தமிழ்மொழி,இலக்கியவரலாறு –அறிமுகம்

6004

நோக்கம்:தமிழ்மொழிமற்றும்இலக்கியத்தின்வரலாற்றைஅறிமுகம்செய்யும்நோக்கில் இப்பாடம்வடிவமைக்கப்பட்டுள்ளது.தமிழ்மொழியின்வரலாற்றைஅறிவியல்கண்ணோட்டத்துடனும்மொழிக்குடும்பங்களின்அடிப்படையிலும்விளக்குகிறது.சங்கஇலக்கியம் தொடங்கி,இக்காலஇலக்கியம்வரையிலானதழிலக்கியவரலாற்றைஇலக்கியவரலாறு அறிமுகப்படுத்துகின்றது.அரசுவேலைவாய்ப்பிற்கானபோட்டித்தேர்வுகளுக்குப்பயன்படும்வகையிலும்இப்பாடம்அமைந்துள்ளது.

அலகு 1 தமிழ்மொழிவரலாறு

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மொழிக்குடும்பம் – இந்திய மொழிக் குடும்பங்கள் – இந்திய ஆட்சி மொழிகள் – திராவிட மொழிக் குடும்பங்கள்-திராவிட மொழிகளின் வகைகள்- திராவிடமொழிகளின்சிறப்புகள் - திராவிடமொழிகளின்வழங்கிடங்கள் – திராவிட மொழிகளுள் தமிழின் இடம் – தமிழ் மொழியின் சிறப்புகள் – தமிழ் பிறமொழித் தொடர்புகள்.

அலகு 2 சங்கஇலக்கியம்

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சங்கஇலக்கியம் - எட்டுத்தொகை - நற்றிணை - குறுந்தொகை - ஐங்குறுநூறு - பதிற்றுப்பத்து - பரிபாடல் - கலித்தொகை - அகநானூறு - புறநானூறு - பத்துப்பாட்டு- திருமுருகாற்றுப்படை - சிறுபாணாற்றுப்படை - பெரும்பாணாற்றுப்படை - பொருநராற்றுப்படை - மலைபடுகடாம் - குறிஞ்சிப்பாட்டு, முல்லைப்பாட்டு, பட்டினப்பாலை-நெடுநல்வாடை - மதுரைக்காஞ்சி.

அலகு 3 அறஇலக்கியங்களும்காப்பியங்களும்

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களப்பிரர்காலம் விளக்கம் - நீதி இலக்கியத்தின் சமூகத் தேவை - பதினெண்கீழ்க்கணக்கு நூல்கள் அறிமுகம் - திருக்குறள், நாலடியார். காப்பியங்கள்- ஐம்பெருங்காப்பியங்கள் மற்றும் ஐஞ்சிறுங்காப்பியங்கள் அறிமுகம்-காப்பிய இலக்கணம் - சிலப்பதிகாரம்-மணிமேகலை - சீவகசிந்தாமணி - வளையாபதி - குண்டலகேசி.

தமிழகப்பக்தி இயக்கங்கள் – பக்தி இலக்கியங்கள் – சைவ இலக்கியம் – நாயன்மார்கள் அறுபத்துமூவர் - சமயக்குரவர்நால்வர் – வைணவ இலக்கியம் - பன்னிருஆழ்வார்கள் – முதல் மூன்று ஆழ்வார்கள். சிற்றிலக்கியக் காலம் - சிற்றிலக்கியங்கள் - வகைகள் - பரணி - கலிங்கத்துப்பரணி - குறவஞ்சி - குற்றாலக்குறவஞ்சி - பிள்ளைத்தமிழ் - மீனாட்சியம்மைப்பிள்ளைத்தமிழ் - தூது - தமிழ்விடுதூது - கலம்பகம் - நந்திக்கலம்பகம் - பள்ளு - முக்கூடற்பள்ளு.

நவீனகாலம் – நவீனஇலக்கியம் – உள்ளடக்கம் - புதுக்கவிதை - தோற்றமும்வளர்ச்சியும்- நாவல் - முதல்மூன்றுநாவல்கள் – நாவலின்வகைகள் - பொழுதுபோக்குநாவல்கள் - வரலாற்றுநாவல்கள் - சமூகநாவல்கள் - இக்காலநாவல்கள் - மொழிபெயர்ப்புநாவல்கள் - சிறுகதை-வகைகளும்வளர்ச்சியும்- நாடகம்-காலந்தோறும்நாடகங்கள் - புராணஇதிகாசநாடகங்கள் - சமூகநாடகங்கள் - வரலாற்றுநாடகங்கள்- மொழிபெயர்ப்புநாடகங்கள் -நகைச்சுவைநாடகங்கள்.

மொத்தம்: 75 மணிநேரம்

பார்வைநூல்கள்:

1. அகத்தியலிங்கம். ச., “திராவிடமொழிகள் தொகுதி 1, மணிவாசகர்பதிப்பகம், முதற்பதிப்பு, 1978.
2. சக்திவேல். ச., “தமிழ்மொழிவரலாறு”, மணிவாசகர்பதிப்பகம், முதற்பதிப்பு 1998.
3. பூவண்ணன், “தமிழ்இலக்கியவரலாறு”, சைவசித்தாந்தநூற்பதிப்புக்கழகம், முதற்பதிப்பு, 1998.
4. வரதராசன். மு., ”இலக்கியவரலாறு”, சாகித்ய அகாதெமி, ஒன்பதாம்பதிப்பு, 1994.
5. விமலானந்தம். மது.ச., “இலக்கியவரலாறு”, பாரிநிலையம், மறுபதிப்பு, 2008.

15LHN001

HINDI I

6 0 0 4

Course Objective: To train the students in the use of Karyalayin Basha. To enable the students to develop the communication skill in Hindi language.

UNIT I GADYA AUR KARYALAYIN BASHA 15

Mamata, -Yogyatha evam vyavasay kaa Chunaav Paribashik shabdavalil
prashasanik vakyansh, padanam,

UNIT II GADYA AUR SARKARI PATRA 15

Rajneethi kaa Bhantwara, , Samanya sarkari patra, gyapan, karyalay gyapan

UNIT III GADYA AUR SARKARI PATRA 15

Computer nayi krantee kee dastak,, Karyalay aadesh, Ardha sarkari patra
paripatra, Adhisoochana

UNIT IV GADYA AUR SAMANYA PATRA 15

Raspriya, Samanya patra- chutti patra, sampadak ke naam patra, shikayati patra,
pustak vikretha ke naam patra

UNIT V VYAVASAAYIK PATRA 15

Bankon mein bach khaata kholne ke liye – chek buk ke liye, run lene hetu, chek buk
Gum ho jane hetu, kitaabon kaa krayadesh

Total: 75 Hours

Text book:

1. Gadya Aur Prayojanmulak Hindi ed by Dr.N.Lavanya Mayura Publishers, edition 2008.

15LFR001

FRENCH I

6 0 0 4

Course Objective: To introduce French Language. To enable the students understand and to acquire the basic knowledge of the French Language with the elementary grammar.

UNIT I INTRODUCTION 15

Introduction - Alphabet – Comment prononcer, écrire et lire les mots- Base : Les prénoms personnel de 1^{er}, 2^{ème} et 3^{ème} personnes – Conjugaisons les verbes être et avoir en forme affirmative, négative et interrogative

UNIT II LEÇONS 1-3 15

Leçons 1. Premiers mots en français,- 2. Les hommes sont difficiles,- 3 Vive la liberté- Réponses aux questions tirés de la leçon - Grammaire : Les adjectives masculines ou féminines – Les articles définis et indéfinis - Singuliers et pluriels

UNIT 3 LEÇONS 4- 6 15

Leçons 4. L'heure, C'est l'heure,- 5. Elle va revoir sa Normandie,- 6 .Mettez –vous d'accord groupe de nom - Réponses aux questions tirés de la leçon - Grammaire : A placer et accorder l'adjectif en groupe de nom- Préposition de lieu –A écrire les nombres et l'heure en français

UNIT IV LEÇONS 7- 9 15

Leçons 7. Trois visages de l'aventure,- 8. A moi, Auvergne,- 9. Recit de voyage - Réponses aux questions tirés de la leçon - Grammaire : Adjectif possessif – Les Phrases au Présent de l'indicatif - Les phrases avec les verbes pronominaux au présent

UNIT V COMPOSITION 15

A écrire une lettre à un ami l'invitant à une célébration différente ex : mariage – A faire le dialogue - A lire le passage et répondre aux questions

Total : 75 Hours

Text Book :

1. Jacky Girarder & Jean Marie GRIDLIG, « Méthode de Français Panorama », Clé Internationale , Goyal Publication, New Delhi., Edition 2004

References:

1. Dondo Mathurin , “ Modern French Course”, Oxford University Press., New Delhi., Edition 1997
2. Nitya Vijayakumar, “Get Ready French Grammar – Elementary”, Goyal Publications, New Delhi., Edition 2010

Course Objective: To enable the students to develop their communication skills effectively. To make students familiar with the English Language. To enrich vocabulary in English. To develop communicative competent.

UNIT I	DETAILED POEMS I	15
	1. On His Blindness - John Milton	
	2. The Village Schoolmaster - Oliver Goldsmith	
	3. The Daffodils - William Wordsworth	
UNIT II	DETAILED POEMS II	15
	1. Night and Death - Joseph Blanco White	
	2. The Ballad of Father Gilligan - W.B. Yeats	
UNIT III	PROSE	15
	1. Martin Luther King Jr. - Coretta s King	
	2. Albert Schweitzer - Norman Wymar	
	3. Stanley Finds Livingstone - Lawrence Wilson	
	4. Srinivasa Ramanujan - C.P. Snow	
	5. My Days - R.K. Narayan	
UNIT IV	GRAMMAR	15
	1. Articles	
	2. Prepositions	
	3. Tenses	
	4. Wh - Questions	
	5. Synonyms and Antonyms	
	6. One Word Substitution	
UNIT V	COMPOSITION	15
	7. Reading Comprehension	
	8. Filling up Forms	
	9. Railway Reservation/ Cancellation Forms	
	10. Bank-Chalan	
	11. Convocation Form	
	12. Money Order Form	

Total: 75Hours

Text book:

1. Mahadevan, Usha. Empower with English, Sun Beams - 1. Emerald Pub: Chennai. 2012. Print.

15BCF001 /15BCC001 FINANCIAL ACCOUNTING- I 2 4 0 4

Course Objective: To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

UNIT I INTRODUCTION TO ACCOUNTING 15

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance – rectification of errors.

UNIT II PREPARATION OF FINAL ACCOUNTS 15

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provide for a discount on debtors, interest on capital, interest in drawing, discount on creditors and creation of various reserves.

UNIT III BANK RECONCILIATION STATEMENT AND ACCOUNTS 15

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement - Insurance Claim Account – loss of property and stock – average clause.

UNIT IV CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS 15

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

UNIT V SINGLE ENTRY SYSTEM OF ACCOUNTING 15

Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

Course Outcome:

- I. To give insight into the basic Accounting concept.
- II. To gain knowledge about Journal, Ledger, Trial Balance and Error correction.

- III. To learn about the preparation of Final Accounts.
- IV. How to Prepare BRS.
- V. To learn Depreciation and its methods.
- VI. Single entry and Double entry information.

Total: 75Hours

Text books:

1. T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint – 2008.

15BCF002/15BCC002

MANAGERIAL ECONOMICS

6 0 0 4

Course Objective: To understand and appreciate the basic Micro and Macroeconomics and their application to the business.

UNIT I INTRODUCTION TO MANAGERIAL ECONOMICS 15

Managerial economics – Definition, Nature and scope – Decision Making – Risk and Uncertainty – Concept of Efficiency.

UNIT II LAWS OF DEMAND AND SUPPLY 15

Demand – Law of Demand – Elasticity of Demand – Law of Supply – Demand Forecasting – Consumer durable and Capital Goods – Consumer Surplus.

UNIT III CLASSIFICATION OF COST AND THEORIES OF PROFIT 15

Cost Classification - Short Run and Long Run, Cost Function, Theories of profit – Profit Maximization – Break-Even Analysis.

UNIT IV LAW OF DIMINISHING RETURNS AND ECONOMICS OF SCALE 15

Production Function – Law of Variable Proportions – Law of Returns to Scale – Law of Diminishing Returns – Economics of Scale.

UNIT V TYPES OF MARKETS AND PRICING**15**

Price and Output Determination – Under Perfect Competition Monopoly –
Monopolistic Competition – Oligopoly – Pricing Objectives and Methods

Total: 75Hours**Course Outcomes:**

- I.** To learn basic concepts economics.
- II.** To study the Law of demand and supply.
- III.** To get information about cost and profit theory.
- IV.** To understand the Law of Diminishing Returns.
- V.** To gains knowledge about types of pricing.

Text books:

1. S.Shankaran, “Managerial Economics”, Margham Economics, Chennai, 2008.
2. R.Cauvery & Others – Managerial Economics. S. Chand And Company, New Delhi, 2015.

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

நோக்கம்: சங்ககாலம் தொடங்கிதற்காலம் வரையிலும் தமிழில் உள்ளபடைப்பிலக்கியங்களை இப்பாடம் அறிமுகம்செய்கின்றது. தமிழ்இலக்கியத்தில் தேர்ந்தெடுக்கப்பட்டமிக முக்கியமான செய்யுட்கள், கவிதைகள், கதைகள், உரைநடை ஆகியவற்றைக்கொண்டுஇப்படம்கட்டமைக்கப்பட்டுள்ளது.மாணாக்கரிம்இலக்கியத் தேடலை உருவாக்குவதும், தற்சார்புடைய அறிவைமேம்படுத்துவதும் இப்பாடத்தின்நோக்கமாகும்.

அலகு 1 செவ்வியல்இலக்கியங்கள் 15

திருக்குறள்- அன்புடைமை, ஒழுக்கமுடைமை, பெரியாரைத்துணைக்கோடல் – மூன்றுஅதிகாரங்கள்முழுமையும். புறநானூறு-பாடல்எண்: 18, 55, 182, 183, 192 – ஐந்துபாடல்கள். குறுந்தொகை- பாடல்எண்: 2, 167, 27, 202, 184 - ஐந்துபாடல்கள்.

அலகு 2 காப்பியங்கள் 15

சிலப்பதிகாரம்- கனாத்திறம்உரைத்தக்காதைமுழுவதும். மணிமேகலை- பவத்திறம்அறுகஎனப்பாவைநோற்றகாதைமுழுவதும். கம்பராமாயணம்- மந்தரைச்சூழ்ச்சிப்படலம் (தேர்ந்தெடுக்கப்பட்டஒன்பதுபாடல்கள்).

அலகு 3 கவிதையும்புதுக்கவிதையும் 15

பாரதிதாசனின் 'தமிழியக்கம்' - (i) நெஞ்சுபதைக்கும்நிலை - (ii) இருப்பதைவிடஇறப்பதுநன்று -இரண்டுகவிதைகள். ஈரோடுதமிழன்பனின், "அந்தநந்தனைஎளித்தநெருப்பின்மிச்சம்" என்னும் தொகுதியில் இடம்பெற்றுள்ள 'விடிகிறது' என்னும் புதுக்கவிதை.

அலகு 4 சிறுகதைகள் 15

தி.ஜானகிராமனின் 'சக்திவைத்தியம்' கி.ராஜநாராயணனின் 'கதவு' இரண்டுகதைகள்

வைரமுத்துஎழுதிய 'சிற்பியேஉன்னைச்செதுக்குகிறேன்' முழுவதும்

மொத்தம்: 75 மணிநேரம்

பாடநூல்கள்:

1. இரவிச்சந்திரன். சு.(ப.ஆ), "செய்யுள்திரட்டு", வேல்ஸ்பல்கலைக்கழகம், முதற்பதிப்பு, 2008.
2. வைரமுத்து. இரா., "சிற்பியேஉன்னைச்செதுக்குகிறேன்", திருமகள்நிலையம், பதினேழாம்பதிப்பு, 2007.

பார்வைநூல்கள்:

1. பாலச்சந்திரன்.சு., "இலக்கியத்திறனாய்வு", நியூசெஞ்சுரிபுக்ஹவுஸ், பத்தாம்பதிப்பு, 2007.
2. மாதையன்.பெ., "தமிழ்ச்செவ்வியல்படைப்புகள்", நியூசெஞ்சுரிபுக்ஹவுஸ், முதல்பதிப்பு, 2009.
3. வரதராசன்.மு., "குறள்காட்டும்காதலர்", பாரிநிலையம், மறுபதிப்பு, 2005.

15LHN002

HINDI II

6 0 0 4

Course Objective: To enable the students to have the knowledge in contemporary literature of the modern era. It also provides an idea how translation to be effected.

UNIT I	KAHANI AUR EKANKI	15
	Poos Kee Raat., - Duzhazar	
UNIT II	EKANKI AUR KAHANI	15
	. Vaapasi, Akeli, . Akbhari vigyapan	
UNIT III	KAHANI AUR ANUVAD	15
	Sharandatha - Anuvad anuched angreji se hindi me karne ke liye.	

UNIT IV EKANKI AUR ANUVAD 15

Raat ke Raahi Main Bhi Maanav hoon Anuvad anuched angreji se hindi me karne ke liye.

UNIT V KAHANI ,EKANKI AUR ANUVAD 15

Parda - Yeh Meri Janma Bhoomi Hai -anuvad anuched angreji se hindi me karne ke liye.

Total: 75 Hours

Text Book

1. Sankalan Kahani evam Ekankied by Dr.N.Lavanya, Mayura Publishers, edition 2010.

15LFR002 FRENCH II 6 0 0 4

Course Objective: To fortify the grammar and vocabulary skills of the students. Enable the students have an idea of the French Culture and Civilization.

UNIT I LEÇONS 10 – 11 15

Leçons : 10. Les affaires marchent,- 11. Un après midi à problèmes- Réponses aux questions tirés de la leçon - Grammaire : Présent progressif, passé récent ou future proche - Complément d'objet directe - Complément d'objet indirecte.

UNIT II LEÇONS 12 – 13 15

Leçons : 12. Tout est bien qui fini bien,- 13. Aux armes citoyens – Réponses aux questions tirés de la leçon - Grammaire : Les pronoms « en ou y » rapporter des paroles - Les pronoms relatifs que, qui, ou où ,

UNIT III LEÇONS 14 – 15 15

Leçons 14. Qui ne risqué rien n'a rien,- 15. La fortune sourit aux audacieux – Réponses aux questions tirés de la leçon - Grammaire : Comparaison – Les phrases au passé composé

UNIT IV LEÇONS 16 – 18 15

Leçons16 La publicite et nos rêves 17 La france le monde 18 Campagne publicitaire Réponses aux questions tirés de la leçon Grammaire :- Les phrases à l' Imparfait - Les phrases au Future

UNIT V COMPOSITION 15

A écrire une lettre de regret// refus à un ami concernant l'invitation d'une célébration reçue- A écrire un essaie sur un sujet générale - A lire le passage et

répondre aux questions

Total : 75 Hours

Text Book :

1. Jacky Girarder & Jean Marie Gridlig, « Méthode De Français Panorama », Clé Internationale , Goyal Publication, New Delhi., Edition 2004

References :

1. Dondo Mathurin, “ Modern French Course”, Oxford University Press, New Delhi., Edition 1997
2. Paul Chinnappane “ Grammaire Française Facile” , Saraswathi House Pvt Ltd, New Delhi, Edition 2010.

15LTA002

ENGLISH - II

6 0 0 2

Course Objective: To enable the students to develop their communication skills effectively. To make students familiar with the English Language. To enrich vocabulary in English. To develop communicative competent

UNIT I	PROSE-I	15
	<ol style="list-style-type: none">1. On Saying ‘Please’ - A.G. Gardiner2. Women, Not the Weaker Sex - M.K. Gandhi3. The Sky is the Limit - Kalpana Chawla	
UNIT II	PROSE-II	15
	<ol style="list-style-type: none">4. Polluting the World - Edgar I. Baker5. Dimensions of Creativity - Dr. A. P. J. Abdul Kalam6. The Message of Visva - Bharati	
UNIT III	SHORT STORIES	15
	<ol style="list-style-type: none">1. Open Window - H. H. Munro (Saki)2. The Lion’s Share - Arnold Bennett3. The Sparrows - K.A. Abbas4. The Cop and The Anthem - O- Henry5. The Necklace - Guyde Maupassant	
UNIT IV	FUNDAMENTAL GRAMMAR SKILLS	15
	<ol style="list-style-type: none">1. Question Tags2. Concord3. Reported Speech4. Idiom and Phrases	

UNIT V ADVANCED GRAMMAR SKILLS 15

5. Conditional Clauses
6. Cause and Effect
7. Simple, Complex, Compound
8. Framming Questions

Total: 75Hours

Text book :

1. Rao, Shoba B. Empower with English, Sun Beams - II. Emerald Pub:
Chennai. 2012. Print.

15BCF003/15BCC003 FINANCIAL ACCOUNTING II 2 4 0 4

Course Objective: To enable the students to prepare different kinds of Financial Statements.

UNIT I BRANCH ACCOUNTING 15

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

UNIT II DEPARTMENTAL ACCOUNTS 15

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

UNIT III ACCOUNTS RELATING TO HIRE-PURCHASE AND INSTALLMENT SYSTEM 15

Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

UNIT IV ADMISSION, RETIREMENT AND DEATH OF A PARTNER 15

Partnership accounts – admission – retirement – death of a partner

UNIT V DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION AND PIECE MEAL DISTRIBUTION 15

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution.

Course Outcomes:

- I. To study the branch and the departmental concept and accounting.
- II. To know about the hire purchase and instalment system of purchase.

- III. To understand the partnership business and their accounts as per partnership Act 1932.
- IV. To understand the concept of admission , Retirement and Death of partnership
- V. To create an idea about dissolution of partnership and procedures

Total: 75Hours

Text books:

1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

15BCF004/15BCC004 INTERNATIONAL ECONOMICS 6 0 0 4

Course Objective: To provide an idea of international trade and its economic implication. To enable students to have a feel of the Theories of International Economics.

UNIT I INTERNATIONAL TRADE 15

Introduction – Definition – Need – Types International Trade – Difference Between Internal and International Trade - Importance of International Trade in Global Context.

UNIT II THEORIES OF FOREIGN TRADE 15

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler’s Heckscher and Ohlin Theories only) .

UNIT III BALANCE OF PAYMENT AND BALANCE OF TRADE 15

Balance of Trade, Balance of Payment – Concepts – Balance of Payment, Causes of Disequilibrium – Fixed and Floating Exchange Rates.

UNIT IV INTERNATIONAL MONETARY SYSTEM 15

Market, International Monetary System – International Liquidity – IBRD – Money.

UNIT V WTO AND INDIA 15

WTO and Its Implication with special Reference to India. Trips & Trims.

Total: 75Hours

UNIT V 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.

Course Outcomes:

- I. Gain knowledge about basic concepts of shares and debentures and issues.
- II. Students can know how to redeem preference shares and debentures.
- III. Student can gain information about goodwill and its valuation.
- IV. How to prepare final account as per company Act 1956.
- V. Students can know the internal reconstruction of companies.

Total: 75Hours**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.

15BCF006/15BCC006**BUSINESS STATISTICS****2 3 0 4**

Course Objective: To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

UNIT I INTRODUCTION TO STATISTICS**15**

Introduction to statistics -scope of statistics – limitations of statistics – diagrammatic and graphical representation.

UNIT II MEASURES OF AVERAGE**15**

Measure of location – mean – median – mode – geometric mean – harmonic mean – measures of dispersion – quartile deviation – mean deviation – standard deviation.

UNIT III MEASURES OF CORRELATION AND REGISTRATION 15

Correlation – scatter diagram – types of correlation – regression – method of least squares– simple problems.

UNIT IV BASIC THEORIES OF PROBABILITY 15

Introduction to probability – different approaches of probability – addition theorem – multiplication theorem – conditional probability – Bayes’ theorem.

UNIT V TREND ANALYSIS 15

Time-series analysis – components –trends moving averages – seasonal variation – cyclical variation – irregular variation – index number : introduction – construction of index numbers – laspeyre’s method – Paasche’s method – Fischer’s and Kelly’s methods – chain index.

Course Outcomes:

- I. Result in understanding of scope of statistics and its concepts.
- II. To gain knowledge about averages.
- III. To get full information about correlation and regression.
- IV. Students can get technique of probability.
- V. Will reach the technique of trend analysis.

Total: 75Hours

Text books:

1. S.P.Gupta, “Statistical methods”, Sultan Chand, 2000.
2. P.R.Vittal, ‘Business statistics and operation”, Margham publications, 2nd edition, 2010.

References:

1. B_Basinab, “Elements of probability and statistics”, A.P-Tmh, 1993.
2. Dr. S. P. Rajagopalan, “Business Statistics”, Windom Publishing Private Ltd, 2005.

Course Objective: To acquaint students with the principles of Business law. To impart the basic Knowledge in Contract Act.

UNIT I INTRODUCTION TO THE CONTRACT 15

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

UNIT II CAPACITY OF CONTRACT 15

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent – legality of object – void agreements – illegal agreements.

UNIT III PERFORMANCE AND BREACH OF CONTRACT 15

Performance of contract - tender – quasi contract, discharge of contract – remedies for breach of contract

UNIT IV CONTRACT OF AGENCY 15

Contract of Agency – Creation of Agency – Types of Agents – Duties, Rights and Liabilities of principal and agent – Termination of Agency

UNIT V SALE OF GOODS ACT, 1930. 15

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller. Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller.

Course Outcomes:

- I. Students can receive information about the Indian Contract Act 1872.
- II. Can get idea about qualification and disqualification of contract.
- III. To know about breach of contract.
- IV. To get full idea about law of Agency.
- V. Students can get practical of sale of goods Act 1930.

Total: 75Hours

Text books:

1. N.D.Kapoor, “Business Law”, Sultan Chand Publishers, 2015.

2. R.S.Pillia, "Business Law", S. Chand Publishers, 2011.

References:

1. M.R.Srinivasan, "Business Law", Margham Publishers, 2009.
2. Richard Lawson & Douglas Smith, "Business Law for business and Marketing Students", Butterworth – Heinemann Publication, 3rd Edition, 2011.

15BCF008/15BCC008 CORPORATING ACCOUNTING - II 2 3 0 4

Course Objective: To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT I 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

UNIT II ACCOUNTS OF BANKING COMPANIES 15

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

UNIT III 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.

UNIT IV LIQUIDATION OF COMPANIES 15

Liquidation – Meaning and Definition – Modes of Winging Up – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Accounts.

UNIT V HOLDING COMPANY ACCOUNTS 15

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

Course Outcomes:

- I. Students can get knowledge about Amalgamation, Absorption and External reconstruction of Companies.
- II. How to prepare banking companies accounts.

- III. To gain knowledge about insurance company accounts.
- IV. Students can understand the role of liquidation of company.
- V. Students can know holding company and subsidiary company.

Total: 75Hours

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.

15BCF009/15BCC009 RESOURCE MANAGEMENT TECHNIQUES 2 3 0 4

Course Objective: To impart selected statistical tools and techniques for an effective resource management

UNIT I INTRODUCTION TO OPERATION RESEARCH 15

Introduction to OR – scope of OR in Business – Linear Programming problems – Formulation – Graphical method of solution.

UNIT II LINEAR PROGRAMMING PROBLEMS 15

Linear programming problems – Simplex method

UNIT III TRANSPORTATION PROBLEMS AND ASSIGNMENT PROBLEMS 15

Transportation problems – Assignment Problem

UNIT IV NETWORK ANALYSIS 15

Network Analysis: Introduction – Basic Terminologies – Critical Path Method – PERT – Float analysis

UNIT V SEQUENCING AND GAME THEORY 15

Sequencing Problems: Solution using Johnson’s Algorithm – method. Game Theory: Introduction – Two person Zero Sum Games Mixed Strategies.

Course Outcomes:

- I. Students can know what is OR.
- II. To know Linear programming.
- III. Students can gain transportation and assignment problem.
- IV. Net work analysis can also be captured by students.
- V. Students learn sequencing and Gama theory.

Total: 75Hours

Text books:

1. Resource management techniques by .Sundarasan, K.S. Ganapathy, Subramaniam, K. Ganesan – A.R. Publications – 2000.
2. Operations Research by S.D. Sharma – S. Chand & Co – 2000

References:

1. Operations research by Hamdy Taha – Mcmillan Publishing company – New York – 1995
2. Operations research by S.D. Sharma – S. Chand & Co – 2001.

15BC010/15BCC010**COMPANY LAW****5 0 0 4**

Course Objective: To make students aware of the provisions of the companies Act, 1956 this would help item to float a company and to manage the affairs of the company effectively.

UNIT I INTRODUCTION**15**

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Condition to be Complied with the Registrar for Incorporation – Promoter – Legal Status of a Promoter – Duties of the Promoter – Remuneration of a Promoter.

UNIT II ESSENTIAL DOCUMENTS OF A COMPANY**15**

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Statement in Prospectus and Remedies.

UNIT III COMPANY MANAGEMENT 15

Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

UNIT IV MEETINGS AND RESOLUTIONS 15

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Kinds of Resolutions.

UNIT V WINDING UP OF A COMPANY 15

Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

Course Outcomes:

- I. Students can learn various provisions and sections of the companies Act 1956.
- II. Student can get full knowledge about the various documents to be filed to start a new company.
- III. To study the company management.
- IV. Student can learn about the secretarial practice.
- V. Students will understand the various procedures of winding up of companies.

Total: 75Hours

Text book:

1. N.D.Kapoor , “Company Law”,Taxmann Publications Pvt. Limited,,2008

References:

1. M.C.Shukla & S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.
2. Avtar Singh, “Company Law”, Eastern Book Company, 2005.

Course Objective: To familiarize students with the basic concepts of cost and various methods and techniques of costing.

UNIT I INTRODUCTION TO COST ACCOUNTING 15

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II PREPARATION OF COST SHEET 15

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

UNIT III MATERIAL CONTROL AND PRICING METHODS 15

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

UNIT IV REMUNERATION AND INCENTIVES 15

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times an Overtime.

UNIT V OVERHEAD COST 15

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate.

Course Outcomes:

- I. Students can get knowledge about various concepts of cost, costing, cost accounting.
- II. To study cost sheet and causes of disagreement of profit between cost and financial accounting.
- III. To study the material control.
- IV. How to control the labour and their motivation.

Total: 75Hours

UNIT V EDP AUDIT**15**

EDP Audit – Impact of Computerization on Audit Approach – Principles of EDP Audit - Advantages and Limitations of EDP Audit – Different Approaches to EDP Audit – Areas Where Computer can be used – Design and Procedural Aspects of EDP System – Auditor and EDP Control – Computer – Assisted Audit Techniques.

Course Outcomes:

- I. Students can understand the qualification, function duties and liabilities of an auditor.
- II. Audit planning by students.
- III. Students can gain information about the internal control.
- IV. Students can catch the vouching concept.
- V. To understand the EDP Audit.

Total: 75Hours**Text books:**

1. Dinkar Pargare, “Principles and Practice of Auditing”, sultan and Chand, New Delhi, 2008
2. Dr.V.Radha, “Practical Auditing”, Prasanna Publication, Tripicane, 2007.

References:

1. S. Vengadamani, “Practical Auditing”, Margham Publication, 2009.
2. B. N. Tandon,S. Sundarsanam & S.Sundhara Babu, “A Hand Book of Practical Auditing”, S. Chand Limited, 2006.

15BCF013/15BCC013**INCOME TAX LAW AND PRACTICE – I****2 3 0 4**

Course Objective: To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

UNIT I INTRODUCTION TO INCOME TAX**15**

Meaning of Income – Canons of Taxation and Income Tax values Act – Important definition Under Income Tax. Act – Residential status – Incidence of Tax of an Individual – Income exempted from tax.

UNIT II HEADS OF INCOME – INCOME FROM SALARY 15

Income From Salary – Allowance perquisites And Their Valuations – Profit in Lien of Salary – Deductions of Salary – Other Related Provisions – Gratuity – Pension – Communication of Pension – Provident Fund and Rebate.

UNIT III INCOME FROM HOUSE PROPERTY 15

Income from House Property – Annual Income – Reduction From Annual Income – Computation of Income From House Property Under Different Circumstances.

UNIT IV INCOME FROM BUSINESS OR PROFESSION 15

Income from Business or Profession – Allowable and Not Allowable Expenses – General Deductions – Computation of Taxable Income from Business or Profession.

UNIT V PROVISIONS RELATING TO DEPRECIATION 15

Depreciation – Meaning – Bases – Rates – Block of Assets – Unabsorbed – Depreciation – Provisions Relating To Depreciation.

Course Outcomes:

- I. To know about the provisions of the Income Tax Act of 1961.
- II. Students can get knowledge about heads of income very particular about salary income.
- III. To learn about capital gain.
- IV. Students can learn about house property income.
- V. Students will get provisions of Income Tax Act for depreciation.

Total: 75Hours

Text books:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

References:

1. [Dr Vinod K. Singhania](#), “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

Course Objective: 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.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 15

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

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 15

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of 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 Ratio.

UNIT III FUND FLOW & CASH FLOW STATEMENT 15

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages And Limitations – Preparation of Cash Flow Statement.

UNIT 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.

UNIT V MARGINAL COSTING 15

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis Significance Of Margin Of Safety – Application of Managerial Costing (Simple Problems only).

Course Outcomes:

- I. To know about the provisions of the Income Tax Act of 1961.
- II. Students can get knowledge about heads of income very particular about salary income.
- III. To learn about capital gain.
- IV. Students can learn about house property income.
- V. Students will get provisions of Income Tax Act for depreciation.

Total: 75Hours

Text books:

1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, "Management Accounting", Vikas Publishing, third Edition, 2006.

References:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, " Management Accounting", Sultan Chand & sons, 5th Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, "Management Accounting", Margham Publications, Fifth revised Edtion, 2014.

15BCF015/15BCC015 INCOME TAX LAW AND PRACTICE - II 2 3 0 4

Course Objective: To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

UNIT I INCOME FROM CAPITAL GAINS 15

Capital assets meaning, types cost inflation index, transfer types, transfer not regarded as transfer, Cost of acquisition of various assets, deductions from capital gains. Exemptions u/s 54. Computation of taxable capital gains (including problems)

UNIT II INCOME FROM OTHER SOURCES 15

Interest on securities, Bond washing transactions, Dividends on shares, casual income, family person, Gifts received and other general incomes including deductions, Deemed income.

UNIT III SET-OFF AND CARRY FORWARD OF LOSSES 15

Deductions from gross total income and rebates, clubbing and aggregation of incomes, Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUAL ASSESSES 15

Computation of total income and tax liability of individual assesses, (including problems). Assessments procedure, Filling of returns, Self – assessment, Regular assessment, Best judgment assessment, Income tax authorities.

UNIT V ASSESSMENT OF FIRMS 15

Assessment of firms – Introduction – Assessed for the firm – Book proof – Remunerations rules to partner – Deduction u/s 80 – calculation of income of the firm.

Course Outcomes:

- I. To learn income from capital gain.
- II. To capture income from other sources.
- III. Knowledge about set of carry forward losses.
- IV. Able to assess the individual assets.
- V. Can study the assessment of firms.

Total: 75Hours

Text books:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications,2008.

References:

1. [Dr Vinod K. Singhania](#), “Income Tax Law And Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

- V. To develop an idea about management information systems, decision support systems and expert systems in the organization.

Total: 75 Hours

Text books:

1. P.C. Tirpathi And P.N. Reddy, "Principles Of Management", Tata Mcgrawhil New Delhi, 1991.
2. Weirich And Koontz, "Management – A Global Perspective", 10th Edition, 1993.

References:

1. N.Premavathi, "Principles of Management", 2nd Edition Sri Vishnu Publication, Chennai, 2003.
2. J.Jayashankar, "Business Management", 1st Edition Margham Publication, Chennai, 2004.

15BCF102

BUSINESS ENVIRONMENT

6 0 0 4

Course Objective: To highlight how a Business Concern functions in different environments.

To have an inkling into an investment in Business.

UNIT I TYPES OF BUSINESS ENVIRONMENT 15

Business And its Environment – Definition –Significance – Brief Overview Of External Forces Acting On The Business –Demographic – Economic – Geographical And Ecological – Social And Culture – Political And Legal – Technological.

UNIT II ECONOMIC ENVIRONMENT 15

Economic Environment – Economic System And Their Impact On Business – Macro Economic Parameters Like GDP – Growth Rate Of Population – Urbanization –Fiscal – Deficit Plan Investment- Per capita Income And The Impact On Business Decision – Five Year Planning.

UNIT III FINANCIAL ENVIRONMENT 15

Financial Environment and Financial System – Financial market – Financial Institution – The importance And Role of Banks in the Economy – Commercial Bank – Functions of commercial banks – Reserve Bank Of India – Functions Of Reserve Bank Of India – Non – Banking Financial institution Of Development – IDBI, IFCI, ICICI, SFCS, SIDCOS, SIDBI, NABARD.

UNIT IV POLITICAL ENVIRONMENT 15

Political Environment – Economic system – Capitalism – Features – Merits – Demerits – Co Operative Philosophy – Features – Merits – Demerits – Mixed Economy features Merits and Demerits – Government and Business Relationship India.

UNIT V SOCIAL-CULTURAL ENVIRONMENT 15

Socio – Cultural Environment – Joint Family System – Socio Stratification In India And Social Transformation – Social Attitudes – Population Growth – Importance And Impact On Business – Urbanization And Its Impact On Business And Culture – Impact OF Foreign Culture On Business – Technological Development And Social Change – Advantage And Disadvantage – Social responsibility of business.

Total: 75Hours

Course Outcomes

- I. To familiarize with global business environment
- II. To make them understand about different trade policy on export and import
- III. To develop the knowledge about international business
- IV. To create an awareness about various international trade institutions (IMF, IBRD, IFC, IDA)
- V. To develop knowledge about different marketing strategies

Text books:

1. S. Sankaran, “Business Environment”, Margham Publications, Reprint, 2008.
2. Dr. Radha, “Business Environment”, Prasanna Publishers, Second edition, 2004.

References:

1. Francis Cherunilam, “Business Environment”, Himalaya Publishing House, Second Edition, 2015.
2. V.P. Michael, “Business Environment”, S. Chand & Company (PVT) Ltd, First Edition, 1987.

15BCF103

MODERN BANKING

5 0 0 4

Course Objective: To enrich students with the knowledge of the functioning of banks. To help students realize the quintessential role of banks in the world today.

Text books:

1. Sundharam and Varshini, "Banking Law, Theory And Practicies", Sultan Chand & Sons, 2003.
2. B. Santhanam, "Banking And Financial System", Margham Publications, Chennai, 2006.

References:

1. Nirmala Prasad, "Banking And Financial System", Himalaya Publishing House, Mumbai, 2004.
2. Radhaswamy, "Text Book of Banking", S. Chand & Co. New Delhi. 2004.

15BCF104 HUMAN RESORURCE MANAGEMENT 5 0 0 4

Course Objective: To familarise students with the Human Resources management involving planning, placement and training, significance of performance appraisal and methods of compensation.

UNIT I MANAGEMENT OF HUMAN RESOURCES 15

Human Resources Management – Meaning – Definition – Nature – Objectives And Importance – Functions And Scope – Environment Of HRM – Strategic HRM.

UNIT II HUMAN RESOURCES PLANNING 15

Human Resources Planning – Concept – Objectives – Need And Importance – Process And Levels Of Resource Planning – Requirement And Levels Of Resource Planning – Requirement And Selection – meaning – process of requirement – sources and techniques of Requirement – Meaning and Process of Selection – Selection Tests And Interviews.

UNIT III PLACEMENT AND TRAINING 15

Placement and Induction – Concept and Objectives – How to Make induction Effective – Advantages of Formal induction – Training – Concept And Need – Importance and Objectives – Identifying Training Needs – Designing A Training Program - Methods of Training – Evaluating Training Effectiveness.

UNIT IV PERFORMANCE AND APPRAISAL 15

Performance And Appraisal – Concept And Objectives – Users and Process of Performance Appraisal – Problems in Performance Appraisal – Essentials of Effective Appraisal System – Methods and Techniques of Appraisal – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

UNIT V COMPENSATION**15**

Compensation – Wage and salary Administration – Objectives and Principles -Essentials of A Sound Wage Structure – Factors Affecting Wages – Methods If Wage Payment – Incentive Plans And Profit Sharing – Meaning Of Wage Incentives – Advantages And Limitations Of Intensives Plans – Essentials Of Sound Intensive – Types Of Intensive Plans – concepts Of Profit Sharing – Advantages And Limitations.

Course Outcomes

- I. To aiming to enable the students in Human Resources Management
- II. To introduce the students about placement and training
- III. To facilitate the knowledge about performance appraisal and different methods
- IV. To provide an idea about different compensation policies

Total: 75Hours**Text book:**

1. V.S.P. Rao, “Human Resource Management”, Excel Books, New delhi, 2000.

References:

1. Ashwathappa, “Human Resource Management”, Tata Mc Graw Hill, New Delhi, 1999.
2. Gary Dessler, “Human Resource Mangement”, Dorling Kindessly Pvt Ltd., Twelfth Edition, 2011.

15BCF105**FINAICIAL SERVICES****5 0 0 4**

Course Objective: To help students to Understand the working of Financial System in India. To introduce them to the view areas of merchant banking, Leasing, Factoring and Insurances.

UNIT I FINANCIAL SERVICES**15**

Introduction to Financial Services – Meaning and Importance Of Financial Services – Types Of Financial Services – Financial Services And Economic Environment – Players in Financial Services Sectors.

UNIT II MERCHANT BANKING**15**

Merchant Banking – Functions – Issue Management – Managing Of New Issue – Underwriting – Capital Market – Stock Exchange – Role Of SEBI.

UNIT III LEASING AND HIRE PURCHASE**15**

Meaning and Defintion of Leasing - Leasing and hire purchase concepts and Features – types of lease accounts.

UNIT II CAPITAL STRUCTURE 15

Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III COST OF CAPITAL 15

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

UNIT IV DIVIDEND POLICIES 15

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter’s Gordon’s – M.M. Hypothesis) .

UNIT V WORKING CAPITAL 15

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

Course Outcomes:

- I. Can learn important and functions of finance.
- II. Can gain information about capital structure.
- III. To know about cost of capital and WACC.
- IV. Students can learn dividend policy.
- V. Students able to know about working capital management.

Total: 75Hours

Text books:

1. I.M. Pandey , “Financial Management”, Vikas Publishing House Pvt Ltd, 01-Nov-2009
2. P.c. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications, 2004.

Reference:

1. Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

15BCF107 ENTERPRENEURIAL DEVELOPMENT 5 0 0 4

Course Objective: To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

UNIT I INTRODUCTION 15

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.

UNIT II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 15

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

Unit III PROJECT FORMULATION 15

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

UNIT IV EDP SCHEMES 15

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.

UNIT V ENTERPRENEURIAL 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.

Total: 75Hours

Course Outcomes

- I. To aiming to develop students about Entrepreneurship development
- II. To create an awareness on various Entrepreneurship Development Programme
- III. To enable them to understand project formulation
- IV. To familiarize the students with EDP schemes
- V. To give an introduction about MSME, EDI and other training institutes in Entrepreneurship

Text book:

1. 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.

15BCF108**MARKETING MANAGEMENT****5 0 0 4**

Course Objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

UNIT I INTRODUCTION 15

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.

UNIT II CONSUMER BEHAVIOUR 15

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

UNIT III PRODUCTS 15

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.

UNIT IV PRICING 15

Pricing – Objective of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

UNIT V SALES FORECASTING 15

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.

Course Outcomes

- I. To develop an idea about marketing and its functions
- II. To enhance the students on consumer behaviour
- III. To familiarize students about product and its classifications
- IV. To make them understand pricing policies
- V. To introduce the concept of sales forecast

Total: 75Hours

Text books:

1. Philip Kotler, "Marketing Management", Pearson Education, 06-Jan-2015.
2. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.

References:

1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
2. Ramaswany Namakumari, "Marketing Management", Macmillan India Limited, 2002.

15BCF109**OFFICE MANAGEMENT****5 0 0 4**

Course Objective: To enlighten the students to know about the process of an office through which the internal control of all the organizations are achieved.

UNIT I INTRODUCTION 15

Office and Office Management – Meaning of Office, Function of Office , Primary and Administrative Functions, Importance of Office. Relation of Office with other Departments of Business Organization, Concept Of Paperless Office, Virtual Office, Back And Front Office, Open And Private Office. Definition and Elements of Office Management, Duties of an Office Manager.

UNIT II FILING AND INDEXING 15

Filing and Indexing – Meaning and Importance of Filing, Essential of Good Filing System. Centralized and Decentralized Filing System. Meaning, Need and Types of Indexing used in the Business Organization.

UNIT III OFFICE FORMS 15

Office forms- Meaning and Types of forms used in Business Organization, Advantages Form Controls, Objectives form designing, Principles Of Forms Designing and Specimens of Forms Used in Office. Office Record Management- Meaning, Importance of Record Keeping Management, Principles of Record Management and Types of records kept in a Business Organization.

UNIT IV OFFICE SALARY 15

Office Machines and Equipments - Importance, Objectives of Office Machines. Office Safety and Security – Meaning, Importance of Office Safety, Safety Hazards and Steps to Improve Office Safety. Security Hazards and Steps to improve Office Security.

UNIT V MEASUREMENT OF OFFICE WORK**15**

Measurement of Office Work – Importance, Purpose, Difficulty in Measuring Office Work. Different ways of Measurement, Setting of Work Standards. Benefits of Work Standards. Techniques of Setting Standards. Office Manuals- Meaning , Need, Types of Office Manuals and Steps in Preparing of Office Manuals.

Course Outcomes:

- I. Students can learn introduction about the office management – definition and duties of office manager.
- II. Students can gain filing and indexing methods.
- III. Practical knowledge about various office forms.
- IV. Salary system of office in practical.
- V. Importance of work measurement can be studied.

Total: 75Hours**Text books:**

1. Dr. Jayashree, Business Organisation and Business Management, Kalyani Publication, 2011.
2. Dr. Jayashankar , Office Management, Margham Publication, 2015.

Reference:

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

15BCF110**ORGANISATIONAL BEHAVIOUR****5 0 0 4**

Course Objective: to introduce the students the various behaviours of the organizations and their processes to compete in the business world.

UNIT I INTRODUCTION**15**

Introduction of Organisational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

UNIT II MOTIVATION**15**

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

Society and Business: Business ethics, Social responsibility of Business/ Indian Businessmen, Social Audit. Business Policy in Various Economic systems: Capitalist Economy: economic system of socialism and Mixed Economic System.

UNIT III POLICY CORPORATE STRATEGY 15

Business policy and Corporate Strategy : How to make policy corporate strategy : Policies : Strategies And Tactics : Policies And Procedures.

Policy formulation and implementation: Policy Formulation: Objectives, Direction: Consideration of change: Business Policy concepts. Business, policy- Characteristics importance. Different types of policies; Classification, Strategies, Programmes . Procedures and Rules M.B.O/M.B.E Major and Minor policies : Supporting composite and contingency policies: Parameter of policy : Development of Business policy : SWOT Analysis: Element of Business Policy : Implementation of Policy.

UNIT IV MAJOR BUSINESS POLICIES 15

Major Business Policies: Man Power Planning, Product Policies, Marketing Policies, Production and Purchase Policies, Financial Policies, Capital Procurement and Distribution. Administration and Control of Policy: Communication System: Policy Implementation, Rules and Procedures: GOI Policy: Appended Implies and Imposed Policy : Oral and Written Polices : Control and Review.

UNIT V CORPORATE STRATEGY 15

Functions and Importance, Strategy Alternatives, Considering Strategy Variations, Strategic Choice, Implementation.

Course outcomes:

- I. Can study the business policy and different sectors of business.
- II. Students can get information about impact of society in the business.
- III. Can analysis the corporate policy and strategy.
- IV. Student can analysis various business policy.
- V. Can gain corporate strategy.

Total: 75Hours

Text book:

1. Dr.C.B Mamoria, “Business Planning and Policy”, Himalaya publications, 2011.

References:

1. G.S. Reddy , “Business Environment and Strategies”, Himalaya publications, 2015.
2. Azhar Kazari, “Business Policy and Strategies”, Tata McGraw – Hill Publishing Company Limited, 2002.

15BCF112

HUMAN RESOURCES DEVELOPMENT (HRD)

5 0 0 4

Course Objective: To familiarize the students with the human resources development, the development human capacity, which help them to develop their attitudes and knowledge.

UNIT I INTRODUCTION 15

HRD: Definition, Evolution of HRD from Personnel Management, Developmental Perspective of HRD, HRD at Macro and Micro Levels: Outcomes of HRD in the National and Organizational Contexts. Qualities and Competencies required in a HRD Professional. Importance of HRD in the Present Context. Development of HRD Movement in India.

Theory and Practice of HRD: HRD Concepts, Subjects of HRD: Human Resource Planning, Potential, Potential Appraisal, Assessment Center, Performance Appraisal including 375 Degree Appraisal.

Organizational Culture And Climate: Meaning and Types of Organizational Culture and Climate; Role of HRD in Promoting a Development Oriented Culture and Climate in the Organizations.

UNIT II DEVELOPMENT HUMAN CAPACITY 15

Development Human Capacity : Aptitude, Knowledge, Values Skills of Human Relations, Responsiveness, Loyalty and Commitment, Transparency, Leadership Development.

Training and Development: Meaning and Scope of Training, Education and Development: Training Need Analysis, Types of Training Internal and External, Outbound Training, Attitudinal Training, Training Effectiveness.

Learning Organization: Organizational Learning, Importance of Experiential Learning, Learning Organization, Knowledge Management, Achieving Organizational Effectiveness and Excellence.

UNIT III HUMAN RESOURCE AUDIT 15

Evaluating HRD: Human Resource Accounting, HR Audit and Bench Marketing, Impact-Assessment of HRD Initiatives on the Bottom-Line of an Organization.

UNIT IV ORGANIZATIONAL DEVELOPMENT 15

Organizational Development (OD) : Meaning of OD, OD Interventions, OD Programs

And Techniques: Behaviour Modeling, Gaming, Encounter Groups, Quality of Work life(QWL) and Quality of Life Programs, Grid Training, Benefits of OD: OD Consultant

UNIT V TRAINING AND DEVELOPMENT 15

Recent Trends in HRD and OD: Training for Trainers and HRD Professionals, Promoting Research in HRD and OD. Impact of Developments in the other fields such as Psychology, Business Management, Communication and Information Technology Appraisal, Training and Development, Career Planning & Succession Planning.

Course outcomes:

- I. Students can know micro and macro level of HRM.
- II. Students will analyses the development of human capacity.
- III. Students can gain resource audit.
- IV. Students can get information about organisational development.
- V. Students will analyses the training and development of workers.

Total: 75Hours

Text books:

1. Dr. K.Sundar, “Human Resource Development” , Margham Publications, 2003.
2. Dr. Jayashankar, “Human Resource Development”, Kalyani Publications, 2011.

References:

1. Dr.Tripatti, “Human Resource Development” , Sultan & sons Publications,2015.
2. Dr.S.P.Iyankar “Human Resource Development”, Kalyani Publications, 2010.

15BCF113 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 5 0 0 4

Course Objective: To make the students aware of security analysis and portfolio management.

UNIT I INTRODUCTION 15

Security Analysis – Valuation and Return- Evaluation of Fixed Income Securities- Evaluation of Ordinary Shares.

Course Objective: To make the students study the concepts, importance, schemes and analysis related to investment.

UNIT I INTRODUCTION 15

Concepts & investments- importance- alternative forms of investment- LIC schemes- bank deposits- government securities- mutual fund schemes- post office schemes- provident fund- company deposits- real estate- gold & silver.

UNIT II INVESTMENT IN SHARE AND DEBENTURES 15

Investment in shares and debentures- comparison with other forms of investment- primary market: role of NIM mechanics & floating new issues- secondary markets: functions- mechanics of security market- OTCEI- NSE- features and options.

UNIT III RISK & RETURNS 15

Risk- kinds- measures of risk- returns- valuation of securities- valuation of bonds- valuation of preference & equity shares.

UNIT IV SECURITIES ANALYSIS 15

Security analysis- fundamental analysis- economic, industry and company analysis, technical analysis- Dow theory- types of charts- importance chart pattern.

UNIT V MARKET THEORY 15

Efficient market theory- random walk theory- weak- semi strong- strong- portfolio analysis- Markovitz theory- optimum portfolio.

Course outcomes:

- I. Can learn important of investments and schemes of investment.
- II. Can study shares and debentures.
- III. Can learn risk and return.
- IV. Can gain practical experience of security analysis.
- V. Can get information about market theory.

Total: 75Hours.

Text books

1. Dr. Radha , “Investment Management” Prasanna Publication, 2015.
2. Dr.O.P Agarwal. “Security Analysis And Investment Management”, Himalaya Publication, 2007.

References:

1. Dr. V.A Avadhani, "Investment Management"- Himalaya Publication, 2004.
2. Dr. Prithisingh, "Investment Management" Himalaya Publication, 2015.

15BCF116**BUSINESS ORGANISATION****5 0 0 4**

Course Objective: To understand the concepts of the business, organization and the various forms of organization.

UNIT I INTRODUCTION 15

Business- meaning, types of business and profession- organisation-meaning- importance of business organisation.

UNIT II FORMS OF BUSINESS ORGANISATION 15

Forms of business organisation- sole trader, partnership, joint Hindu family firm – joint stock companies- co- operatives' societies- public enterprises.

UNIT III LOCATION OF INDUSTRY 15

Location of industry- factors influencing location- size, scale of operation- optimum firms advantages- industrial estates and district industries centre.

UNIT IV STOCK EXCHANGE 15

Stock exchange- functions- working- services- regulations of stock exchanges in India

UNIT V TRADE ASSOCIATION 15

Trade association and chamber of commerce- insurance- principle and types. Other forms of organisation- transport- insurance- banks- hospitals- hostels- educational institutions- farms- social services organisation.

Course outcomes:

- I. Students will learn about the importance of business management.
- II. Able to get importance and introduction to organization.
- III. Can study the various forms of organization.
- IV. Students can identify the plant location and plant lay out.
- V. Can gain practical experience of stock exchange.
- VI. Can learn trade association.

Total: 75 Hours

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.

**UNIT V BODY LANGUAGE, STRESS MANAGEMENT & TIME
MANAGEMENT**

6

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 To Achieve Should Be Studied.)

Topics Prescribed For Workshop/Skill Lab: 12

- A) Group Discussion
- B) Presentation Skill
- C) Problem-Solving
- D) Decision-Making
- E) Creativity
- F) Leadership
- G) Time Management
- H) Body Language

Total: 30 Hours

Course Outcomes

- CO –I To provide orientation about personality development
- CO –II To understand the importance of Values and Attitudes for their self-development
- CO –III To give them Motivation and to create knowledge about motivation theories
- CO –IV To Enable them to become SMART and Self esteemed
- CO –V To create awareness about body language and stress management

Text books:

1. S. P. Robbins, “Organisational Behaviour”, Prentice-Hall Of India Pvt. Ltd., New Delhi-15th edition, 2013.
2. Richard Denny, “Communicate To Win”, Kogan Page India Private Limited, New Delhi-2009.
3. Rajendra Pal And J. S. Korlhalli , “Essentials Of Business Communication”, Sultan Chand & Sons, New Delhi, 1st edition, 2012.

References:

1. K. K. Sinha, "Business Communication", Galgotia Publishing Company, New Delhi.-4th edition,2012.
2. C. S. Rayudu, "Media And Communication Management", Himalaya Publishing House,Bombay, 2011.
3. Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal And Prof. Ravindra Kothavade, "Business Communication", Diamond Publications, Pune.2009.

15BCF152**PROJECT MANAGEMENT****2 0 0 2**

Course Objective: To initiate students into the starting of a project and to help them execute the project successfully. To give theoretical knowledge for a Handson experience.

UNIT I INTRODUCTION 4

Project – Meaning – Definition – Characteristics of Project – Scope of project management – Benefit of project mechanisms. Project identification and formulation – Different types of needs leading to different types of projects.

UNIT II PROJECT SELECTION 4

Macro Parameters in project selection, Different consideration for project under private, public and joint sectors. Project formulation preparation of project profile, project report and detailed project report . Board criteria for pre- investment decisions.

UNIT III PROJECT APPRAISAL 4

Project appraisal – different types of appraisal – technical, economic, organizational and managerial, commercial and financial – Financial techniques for project appraisal and feasibility, discounted cash flow and non-discounted cash flow methods, social cost benefit analysis and economic rate of return. Non-financial justifications of projects.

UNIT IV PROJECT FINANCING 4

Project financing pattern of financing. Sources of finance, impact of taxation, Public loans, small savings surplus of public enterprises, deficit financing, foreign aid, public sector project financing. Role of tax planning in project financing.

UNIT V PROJECT ADMINISTRATION 4

Project administration – progress payments, expenditure planning, project scheduling and network planning use of Critical Path Method (CPM). Concepts and uses of Project

evaluation and Review Techniques (PERT) cost as a function of time, project evaluation and review techniques/ cost mechanisms.

Total: 20Hours

Course Outcomes

- CO –I To understand the basics about project management and it various types
- CO –II Enable them to develop project formulation and preparation of project report
- CO –III To equip the students for project appraisal and corrective measures
- CO –IV To understand more about project finance and its source
- CO –V To make them aware about project evaluation methods

Text book:

1. C.B. Gupta, “Project management”, A.P.H Publishing Corporation, New Delhi, 2000.

References:

1. Judith Dwyer, Pauline Stanton, “Project management”, Valerie Thiessen, First published in 2004.

15BCF153 COMPUTER LANGUAGES IN BUSINESS 5 0 0 4

Course Objective: To enlighten the students to study the technical languages of computers which is related with business in the mordenised world.

UNIT I INTRODUCTION TO MS-OFFICE 15

Introduction to software packages, of components of MS-Office.

UNIT II MS-WORD 15

Introduction, menus, shortcuts, documents types, working with documents- opening, saving, closing, editing document, using toolbars, rulers, help, formatting documents- setting font, paragraph, page style- setting foot notes, page break, line break, creating section and frame, inserting clips arts, pictures, setting document styles, creating tables- settings, borders alignments, merging, splitting, sorting rows and columns, drawing-inserting, drawing, formatting grouping, ordering, rotating pictures, tools-word completion, spell check, macros, mail merge, tracking changes, security, printing documents.

UNIT III MS-EXCEL 15

Introduction, spread sheet application, menus, tool bars and icons, spreadsheet-

opening, saving, closing, printing file, setting margins, converting file to different formats, spread sheet addressing, entering and editing data- copy, cut, paste, undo, redo, find, search, replace, filling continuous rows and columns, inserting data cells, columns, rows and sheet, computation data- setting formula, finding total in rows and columns, functions types- mathematical, group, string, date and time, formatting spread sheet- alignment, font, border, hiding, locking, cells, highlighting values, background colour, bordering and shading, working with sheet- sorting, filtering, validation, consolidation, subtotals, charts- selecting, formatting, labeling, scaling, tools- error checking, spell check, formula auditing, tracking changes, customization

UNIT IV MS- POWER POINT 15

Introduction, opening new presentation, presentation templates, presentation layout, creating presentation- setting presentation style, adding header and footer, slide background, slide layout, slide show, adding graphics- inserting pictures, movies, tables, adding effects- setting animation and transition effects, audio and video, printing handouts.

UNIT V DATABASE MANAGEMENT 15

Database management using excel- sorting, filtering, table validation, goal seek, scenario.

Total: 20 Hours

Course Outcomes

CO –I To introduce the students about basics of MS-Office

CO –II To provide practical knowledge exposure to MS- Word

CO –III To provide practical knowledge exposure MS-Excel

CO –IV To provide practical knowledge exposure MS- Power Point

CO –V Develop the competence of database management

Text books:

1. Surtis Frye, Joyce Cox, Steve Lambert, “Microsoft Office System” Step By Step, 2007.
2. Nance Muir, “Microsoft Office- Power Point 2007 Plain and Simple”, Amazon.Com .

15BCF154

E- COMMERCE

5 0 0 4

Course Objective: on successful completion of the course the students should have:

1. Learnt to analyze the business model of firm, and determine the role that the internet (and related technologies) can play to support or even enable this model
2. Understand the key issues involved in managing electronic commerce initiatives
3. Utilize the internet to collect information to conduct research.

UNIT I TELECOMMUNICATION NETWORKS 15

Introduction- LAN-WAN- internet- what is electronic commerce- brief history of electronic commerce- advantages and limitations of electronic commerce- types of electronic commerce- integrating electronic commerce key questions for management.

UNIT II THE INTERNET AND THE WORLD WIDE WEB 15

The internet today- history of the web- unique benefits of the internet- internet architecture – world wide web concepts and technology- creating web pages- launching a business on the internet.

UNIT III ELECTRONIC PAYMENT SYSTEMS 15

Overview of the electronic payment technology- requirements for internet based payments – electronic payment media - electronic commerce and banking.

UNIT IV E-SECURITY 15

Security in the cyberspace- designing for security- virus- security protection and recovery encryption- the basin algorithm system- authentication and trust- key management internet security protocols and standard- other encryption issues.

UNIT V WEB BASED BUSINESS 15

Business-to-business electronic commerce- intranets and extranets- intranets and supply chain management- legal and ethical issues- case studies.

Total : 75Hours

Course Outcomes

CO-I Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce

CO-II Able to handle electronic payment technology and requirements for internet based payments

CO-III Understand the categories of E-Commerce and understand the different applications of E-Commerce

CO-IV To understand and identify security issues of E-Commerce

CO-V Understand the concept of WEB Based Business Understand the M-Commerce applications

Text book:

1. 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.

15BCF155

BUSINESS INFORMATION SYSTEMS

5 0 0 4

Course Objective: To appreciate the role and importance of information systems in an organisation and at the various levels of decision making. To understand the elements, functional relationships between the hardware, software and other elements comprising the information system.

UNIT I INTRODUCTION TO INFORMATION SYSTEMS 15

Introduction to organization- decision levels- managerial roles- information needs of managements- information system- decision- features- systems concepts- framework for information systems- strategic uses of management information systems- future of IS in an organization – business process reengineering.

UNIT II INFORMATION SYSTEM COMPONENTS 15

Hardware- input and output devices-n computer memory (primary, secondary& cache) - memory access time- file structures- network components.-software- operating system software- application software- groupware- multiprogramming- multi tasking. Database- definition- data capture- data integrity- components of database management systems.

UNIT III INTEGRATION OF INFORMATION SYSTEMS 15

Distributed processing- centralized data processing – decentralized data processing- distributed- database- client server computing- internet- intranet-electronic conferencing transaction processing systems- office automation systems- knowledge management systems-decision support systems (features, components & tools)- group decision support systems- expert systems (components & advantages) – case studies.

UNIT IV APPLICATION OF INFORMATION SYSTEMS IN BUSINESS AREAS

15

Application of information systems at the operational, tactical & strategic levels in the areas of accounting & finance, marketing, human resources and production.

UNIT V MANAGEMENT OF INFORMATION SYSTEMS

15

Information systems security- risks, threats- protection of information systems. Role & responsibility of IS professionals- ethical issues.

Total: 75Hours

Course Outcomes

CO –I To make them aware about information system concepts and features

CO –II To provide knowledge about Hardware and Software

CO –III Enable the students with data processing and modern electronic medium

CO –IV Develop the students about application of information system

CO –V Create an awareness about security , threats and its protective measures

Text books:

1. Robert Schulthesis, Mary Summer, “Management Information Systems- The Managers View”, Tata Mc Graw hill Publication, 2011.
2. Geral v Post David, L Anderson, “Management Information Systems”, Tata Mc Graw Hill, 2012.

References:

1. Jaiswal. S, “Management Information Systems”, Tata Mc Graw Hill, 2014.
2. Brien, “Management Information Systems”, Tata Mc Graw Hill, 2013.

Course Objective: To impart knowledge about purchasing, storing and distributing the materials and enable to connect their experience with corporate business.

UNIT I INTRODUCTION TO MATERIALS MANAGEMENT 4

Definition and meaning of Materials Management – Objectives of Materials Management – Importance of Materials Management – Who is Materials manager.

UNIT II MANAGEMENT OF MATERIALS 4

Integrated Materials Management – Definition – Materials demand forecasting – Replenishment Stock – MRP-EBQ –EOQ – Other inventory control

UNIT III PURCHASING OF MATERIALS 4

Purchasing Principles and Procedures – Make or buy Decisions – Legal aspects of purchasing –Import substitution – International purchase – Import purchase procedure

UNIT IV STORE KEEPING 4

Objectives, Functions and Importance of store keeping – Who is store keeper – Duties and responsibilities of store keeper – Location of storage room – Centralized store room – Protection and prevention of the store room.

UNIT V MATERIALS HANDLING AND VENDOR SYSTEM 4

Definition and importance of Materials handling – Receipt of materials – Inspection – Preservation – Issue of Materials and its procedures – Vendor rating –Buyer seller relationship.

Course Outcome

CO-I To understand Materials Management and its importance

CO-II To analysis Materials demand forecasting ,replenishment Stock – MRP-EBQ –EOQ – Other inventory control

CO- III To acquire knowledge on Purchasing Principles and Procedures, International purchase and Import purchase procedure

CO-IV To understand Functions and Importance of store keeping and material handling

Total : 20 Hours

Text book:

1. "Touchstone: Synergy of Values", University of Madras, 2003.

Reference:

1. "In harmony- Value Education at College Level", Dept. of Ethics and Religious Studies Loyola College, Madras.

15NSS255**NATIONAL SERVICE SCHEME****3 0 0 2**

Course Objective: To create awareness among the students why the social services are important to the society.

UNIT I ENVIRONMENT ISSUES 6

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

UNIT II DISASTER MANAGEMENT 6

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

UNIT III PROJECT CYCLE MANAGEMENT 6

Project planning - Project implementation - Project monitoring - Project evaluation: impact assessment

UNIT IV DOCUMENTATION AND REPORTING 6

Collection and analysis of data - Preparation of documentation/reports - Dissemination of documents/reports

UNIT V PROJECT WORK/ PRACTICAL 6

Workshops/seminars on personality development and improvement of communication skills.

Total: 30Hours**Course Outcomes**

CO-I To understand the community needs , problems and develop social responsibilities

CO-II Students acquire leadership quality in group living

CO-III To understand disaster management and its role of youth in disaster management

CO- IV Develop competence in documentation and report writing

CO- V Students are able to develop leadership skills to organize seminar , workshop and other personality programme

Course Objective: To make the students to learn about environment and the pollutants.

UNIT I INTRODUCTION 15

The multidisciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness.

UNIT II NATURAL RESOURCES 15

Natural resources and associated problem - Renewable and Non- Renewable resources:-Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources-Equitable use of resources of sustainable lifestyles.

UNIT III ECO SYSTEM 15

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem :Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

UNIT IV BIODIVERSITY AND ITS CONSERVATION 15

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conservation of Bio-diversity.

UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 15

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies -Disaster Management – Flood, earthquakes, cyclone of landslides Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

Total : 75Hours

Course Outcomes

CO-I Understand key concepts from environment studies, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.

CO-II To understand appreciate concepts and methods from renewable and non-renewable sources and their application in environmental problem solving.

CO-III Students can acquire knowledge on ecosystem , Food Chains, and historical context of environmental issues and the links between human and natural systems.

CO-IV Students understand critically on Bio-diversity , threats for Bio-diversity and their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Text book:

1. Dr. Shradha sinha, Dr.Manisha shukula, Dr. Ranjana Shukla, “Environmental studies, Kurukshetra University. August 2014.

References:

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