



# VELS

INSTITUTE OF SCIENCE, TECHNOLOGY  
& ADVANCED STUDIES (VISTAS)

(DEEMED TO BE UNIVERSITY Estd. u/s 3 OF THE UGC ACT, 1956)

**NAAC ACCREDITED**

PALLAVARAM - CHENNAI - INDIA



## 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 <sup>rd</sup> 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
<b>Total</b>			<b>26</b>	<b>4</b>	<b>0</b>	<b>20</b>

**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
<b>Total</b>			<b>26</b>	<b>4</b>	<b>0</b>	<b>20</b>

**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
		<b>Total</b>	<b>24</b>	<b>6</b>	<b>0</b>	<b>24</b>

#### 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
		<b>Total</b>	<b>24</b>	<b>6</b>	<b>0</b>	<b>24</b>

#### 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
		<b>Total</b>	<b>21</b>	<b>9</b>	<b>0</b>	<b>24</b>

#### 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
		<b>Total</b>	<b>19</b>	<b>6</b>	<b>5</b>	<b>23</b>

**List of Discipline Specific Elective Courses**

			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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**

			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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                      **6 0 0 4**

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

**அலகு 1**                      **தமிழ்மொழிவரலாறு**                      **15**

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**                      **15**

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

**அலகு 3**                      **அறஇலக்கியங்களும்காப்பியங்களும்**                      **15**



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

#### அலகு 4 பக்திஇலக்கியங்களும்சிற்றிலக்கியங்களும் 15

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.

#### அலகு 5 இக்காலஇலக்கியங்கள் 15

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”,சாகித்யஅகாடெமி, 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<sup>er</sup>, 2<sup>ème</sup> et 3<sup>ème</sup> 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**

Leçons7. 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



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

15LTA002

தமிழிலக்கியம்

6004

**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- பவத்திறம்அறுகளன்பாவைநோற்றகாதைமுழுவதும். கம்பராமாயணம்- மந்தரைச்சூழ்ச்சிப்படலம் (தேர்ந்தெடுக்கப்பட்டஒன்பதுபாடல்கள்).

**அலகு 3 கவிதையும்புதுக்கவிதையும் 15**



பாரதிதாசனின் 'தமிழியக்கம்' - (i) நெஞ்சுபதைக்கும்நிலை - (ii)

இருப்பதைவிடஇறப்பதுநன்று -இரண்டுகவிதைகள். ஈரோடுதமிழன்பனின்,  
“அந்தநந்தனைஎரித்தநெருப்பின்மிச்சம்” என்னும் தொகுதியில் இடம்பெற்றுள்ள  
'விடிகிறது' என்னும் புதுக்கவிதை.

**அலகு 4 சிறுகதைகள் 15**

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

இரண்டுகதைகள்

**அலகு 5 உரைநடை 15**

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.



<b>UNIT III</b>	<b>LEÇONS 14 – 15</b>	<b>15</b>
	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	
<b>UNIT IV</b>	<b>LEÇONS 16 – 18</b>	<b>15</b>
	Leçons16 La publicite et nos reves 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	
<b>UNIT V</b>	<b>COMPOSITION</b>	<b>15</b>
	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

<b>UNIT I</b>	<b>PROSE-I</b>	<b>15</b>
	1. On Saying ‘Please’ - A.G. Gardiner 2. Women, Not the Weaker Sex - M.K. Gandhi 3. The Sky is the Limit - Kalpana Chawla	
<b>UNIT II</b>	<b>PROSE-II</b>	<b>15</b>
	4. Polluting the World - Edgar I. Baker 5. Dimensions of Creativity - Dr. A. P. J. Abdul Kalam 6. The Message of Visva - Bharati	

<b>UNIT III</b>	<b>SHORT STORIES</b>	<b>15</b>
	1. Open Window - H. H. Munro (Saki)	
	2. The Lion's Share - Arnold Bennett	
	3. The Sparrows - K.A. Abbas	
	4. The Cop and The Anthem - O- Henry	
	5. The Necklace - Guyde Maupassant	
<b>UNIT IV</b>	<b>FUNDAMENTAL GRAMMAR SKILLS</b>	<b>15</b>
	1. Question Tags	
	2. Concord	
	3. Reported Speech	
	4. Idiom and Phrases	
<b>UNIT V</b>	<b>ADVANCED GRAMMAR SKILLS</b>	<b>15</b>
	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**



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**

**Course outcomes:**

1. To study the International trade.
2. Achieved clear picture about foreign trade.
3. Gain information about balance of payment and balance of receipts.
4. Result in gaining information about International monetary system.
5. India's role in WTO

**Text books:**

1. Dr.s. Sankaran, "International Economics", Margham Publications, 2015.
2. Peter B. Kenen, "International Economics", Cambridge university Press, Low Price edition, 1996.

**References:**

1. Robert.J, "International Economics", Thomson, 2008.
2. Dominick Salvatore, Ph.D, "International Economics", Tata Mc graw – Hill Publishing Company limited, 2005.

**15BCF005/15BCC005**

**CORPORATE ACCOUNTING – I**

**2 3 0 4**

**Course Objective:** To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

**UNIT I ISSUE OF SHARES AND DEBENTURES 15**

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

**UNIT 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.

**UNIT III COMPANY FINAL ACCOUNTS 15**

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

**UNIT 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.

**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.

**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, 2<sup>nd</sup> 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.

**15BCF007/15BCC007****BUSINESS LAW****5 0 0 4**

**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, 3<sup>rd</sup> 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 Winding 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**





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.

**15BCF011/15BCC011**

**COST ACCOUNTING**

**2 3 0 4**

**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**

**Text books:**

1. Manosh Dutta, “Cost Accounting”, Dorling Kindersley ( India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, “ Cost Accounting”, Margham Publications, 2014.

**References:**

1. Manash Dutta, “Cost Accounting”, Pearson Education ( Singapore ) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand & Company Ltd, 2010.

**15BCF015/15BCC015**

**PRACTICAL AUDITING**

**5 0 0 4**

**Course Objective:** To expose the students to the process of auditing to understand appreciate the importance. To give them the steps involves in conducting an audit programme and to draw their attention into the latest developments with the advent of computers.

**UNIT I      QUALITIES AND QUALIFICATION OF AUDITORS      15**

Auditing – Meaning – Definition – Objectives – Scope – Types – Qualification and Qualities of an Auditor – Appointment of an Auditor – Powers, Duties, Rights, and Liabilities of an Auditor – Auditors Remuneration.





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 compute 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.

**15BCF014/15BCC014**

**MANAGEMENT ACCOUNTING**

**2 3 0 4**

**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.



**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, Filing 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.



Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training Benefits of Training – Methods of Training.

#### **UNIT V PROCESS OF MOTIVATION, COMMUNICATION, CO -**

#### **ORDINATION AND CONTROL**

**15**

Motivation – Need and Importance – Communication – Importance – Elements - Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication – Co-ordination – Meaning – Definition – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Meaning – Definition – Importance – Steps in Controlling.

#### **Course Outcomes:**

- I.** To enable students for understanding the importance of computers in business and other areas.
- II.** To understand about the various types of computer system and networking.
- III.** To enable students understand about the input, output and storage devices, types of soft ware's and different types of programming languages.
- IV.** To understand the different types of operating systems.
- 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”, 10<sup>th</sup> Edition, 1993.

#### **References:**

1. N.Premavathi, “Principles of Management”, 2<sup>nd</sup> Edition Sri Vishnu Publication, Chennai, 2003.
2. J.Jayashankar, “Business Management”, 1<sup>st</sup> 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 V E-BANKING****15**

E-Banking – Introduction – Meaning of E- Banking – Benefits of E- Banking – Various Activities Under E-Banking – Types of Credit Cards And Their Uses – ATM – Internet Banking – Tele Banking – E- Banking In India.

**Total: 75Hours****Course Outcomes**

- I. To help to gather knowledge on banking and financial system in India
- II. To provide knowledge about commercial banks and its products
- III. To aim to familiarize banking system in India
- IV. To enable them to understand better customer relationship
- V. To create awareness about modern banking services like e-banking, m-banking and internet banking

**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 familiarise 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 IV FACTORING 15**

Meaning and Definition of Factoring - Factoring – functions of Factor – Consumer Finance – venture capital – mutual funds – Credit rating.

**UNIT V INSURANCE 15**

Meaning and definition of Insurance - Insurance – different types – life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

**Total: 75Hours**

### **Course Outcomes**

- I. To give an idea about fundamentals of financial services and players in financial sectors
- II. To create an awareness about merchant banking, issue management, capital markets and role of SEBI
- III. To provide knowledge about leasing and hire purchase concepts
- IV. To make them understand about different types of insurance and IRDA Act.

**Text book:**

1. M.Y. Khan, "Financial Services", Tata Mc Graw Hill, 2004.

**References:**

1. K. Sasidharan, Alex Mathews, "Financial Services", Tata Mc Graw Hill, 2010.
2. B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

**15BCF106**

**FINANCIAL MANAGEMENT**

**2 3 0 4**

**Course Objective:** To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concepts like capital structure planning cost of capital, dividend policies and working capital which will be foundation if they go for management studies.

**UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT 15**

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

**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 indentification - 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 – Objection 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. Philp 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.

**UNIT III                      GROUP BEHAVIOUR                      15**

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergroup relations.

**UNIT IV                      LEADERSHIP                      15**

Leadership – trait, Behavioral and contingency theories ; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

**UNIT V                      CONFLICT                      15**

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

**Total: 75Hours**

**Course outcomes:**

- I. Introduction to OB – understand by students.
- II. Students learn motivation theory.
- III. Students can able to study applied group behavior.
- IV. Can have applied knowledge of leadership qualities.
- V. Students study conflict and settlement.

**Text books:**

1. Dr. Niraj Kumar - Organisational Behaviour, Himalaya Publications, 2010.
2. Dr. P.Subba Rao - Organisational Behaviour, Himalaya Publications, 2009.

**References:**

1. Dr. V&p. Rao - Organisational Behaviour, Himalaya publications, 2013.
2. Dr. Velay Limarse - Organisational Behaviour, Himalaya Publications, 2015.

**15BCF111****BUSINESS POLICY****5 0 0 4**

**Course Objective:** To throw light on the policies of business which should be established and followed by the business men to achieve the objectives.

**UNIT I INTRODUCTION 15**

Business as a Social System/Economic System: Objective of Business; Business Environment- Socio economic sector. Technology Sector, Government Sector. The Industry Environment – Customer, Sector/Supplier Sector/ Competitor Sector. The International Environment- Opportunities for International activities/ Threats from International activities.

**UNIT II SOCIETY AND BUSINESS 15**

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 recourses 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.

**UNIT II RISK AND RETURN 15**

Fundamental Analysis – Risk and Return Sources of Risk - Dividend Policy and Valuation- Leverage and Valuation. Technical Analysis – Security Price Movements – Market Hypotheses- Behaviour of Stock Prices.

**UNIT III EVALUATION OF SECURITIES 15**

Evaluation of Securities - Objectives and Principles.

**UNIT IV DERIVATIVES 15**

Derivatives- Futures and Options – Trading in Derivatives – Mutual Funds.

**UNIT V PORT FOLIO ANALYSIS 15**

Portfolio Analysis – Selection and Management – Investment Decisions under Uncertainty- Investment Preference under Policies- Individual Investors- Utility Analysis – Assessment of Portfolio Performance and Portfolio Revision.

**Course outcomes:**

- I. Able to understand the securities and its income.



Foreign collaboration- business ventures abroad- international financial institutions- Multinational Corporation.

**Course outcomes:**

- I. Can able to study the corporation finance.
- II. Students can take investment decisions.
- III. Students can observe the practical stock market analysis.
- IV. Students will understand the lease finance, venture capital and mutual fund.
- V. Students can study the foreign collaboration.

**Total: 75 Hours**

**Text book:**

1. Dr.S.C. Kutchal, "Corporate finance" SultAN & Co- Publication, 2009.

**References:**

1. Dr. K. Nirmala, "Corporate Finance" Himalaya Publication, 2008.
2. Dr.Matabadal, "Corporate Management" Sukla publications, 2011.

**15BCF115**

**INVESTMENT MANAGEMENT**

**5 0 0 4**

**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.

**UNITI 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**

**Text books:**

1. Dr. Y.K. Bhosyshan, Business Organisation And Management- Sultan & Son Publication.
2. Dr.T. Ramasamy- Business Organisation- Himalaya Publication

**References:**

1. Dr.V. Nagfajothi- Business Organisation- Himalaya Publication
2. Dr. Sherlekar-Modern Business Organisation And Management, Himalaya Publication.

**SYLLABUS**  
**GENERIC ELECTIVE COURSES**

**Course Objective:** To Make Aware About The Importance Of Personality And Development In The Business World. To Make The Students Follow The Good Personality And Create A Good Relationship With Others.

**UNIT I PERSONALITY DEVELOPMENT-INTRODUCTION 6**

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.

**UNIT II ATTITUDES AND VALUES 6**

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.

**UNIT III MOTIVATION 6**

Concept Of Motivation - Significance - Internal And External Motives - Importance Of Self-Motivation- Factors Leading To De-motivation -Theories To Motivation

**UNIT 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.

**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-15<sup>th</sup> 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, 1<sup>st</sup> edition, 2012.

**References:**

1. K. K. Sinha, “Business Communication “, Galgotia Publishing Company, New Delhi.-4<sup>th</sup> 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 modernised 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 basic 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.

**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- 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.

**15BCF156**

**MATERIALS MANAGEMENT**

**2 0 0 2**

**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 books:**

1. M.M. Verma, “Materials Management” Sultan Chand & Sons, New Delhi, 2010
2. P Saravanavel and S Sumathi “ Production and materials Management”, Margham Publications, 2013

**References:**

1. Datta. A.K . “Integrated Materials Management: Functional approach” Prentice Hall, New Delhi, 2009.
2. P. Gopalakrishnan’ “Purchasing and Materials Management” Tata McGraw hills, New Delhi, 2



1. Mahadevan B, "Operations Management Theory & Practice", Pearson Education, 2nd Edition, New Delhi.
2. Heizer Jay and Render Barry, "Production & Operations Management", Pearson Education, 2013.

**References:**

1. Saravanavel & Sumathy, "Production and operations management", Margham Publications-Chennai, 2011.
2. Sunil Chopra, "Essentials of supply chain management", Pearson publications, New Delhi, Fifth edition.

**15EVB261**

**ETHICS AND VALUES**

**3 0 0 2**

**Course Objective:** To help students understand the significance of ethics and values in business. To understand ethical issues and not to fall prey to unethical practices and to be socially responsible.

**UNIT I INTRODUCTION 6**

Why Value Education – Ethical Reflections – What is Ethics? Swami Vivekananda

**UNIT II APPROACH TO LIFE 6**

Approach to Life - Happiness as Goal - Historical Perspective – Life in the Past and Present

**UNIT III KINDS OF VALUES 6**

Kinds of Values S.Ignacimuthu S.J – Living Excellence Anthony Robbins – Concern for Others – Student’s Definition why Concern.

**UNIT IV GOALS AND HUMAN RIGHTS 6**

Use Goals to help you grow David J.Schwartz – essential Characteristics of Human Rights. - H. Victor Conde

**UNIT V INFLUENCE OF SCIENCE AND TECHNOLOGY IN A HUMAN’S SOCIAL LIFE 6**

Social Relevance of Science and Technology – Economic Awareness – Economic Features – Status of Women – Mass Media and Values.

**Total: 30 Hours**

CO-I To explain and illustrate the theoretical foundations of ethics and ethical life of Swami Vivekananda

CO-II To understand life , reality in life and life in the past and present

CO-III To give life value experience through stories Values S.Ignacimuthu S.J – LivingExcellence Anthony Robbins

CO-IV To understand essential Characteristics of Human Rights

CO- V Develop competence on Science and Technology and Economic Awareness

**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.

# SYLLABUS

## SKILL ENHANCEMENT ELECTIVE

### COURSES

**15EVB261**

**ETHICS AND VALUES**

**3 0 0 2**

**Course Objective:** To help students understand the significance of ethics and values in business. To understand ethical issues and not to fall prey to unethical practices and to be socially responsible.

**UNIT I INTRODUCTION**

**6**





**Course Objective:** To train the students in the use of the English language in varied literary and non-literary context. To teach them soft skills and strengthen their foundation in grammar and composition. To elevate their comprehension skills.

**UNIT I      PROSE I      15**

Spoon Feeding - W. R. Inge - Reading for Pleasure - L. A. G. Strong - The Challenge of our Time - E. M. Forster.

**UNIT II      PROSE II      15**

Human Values in Education - V. K. Gokak - Human Rights - Sivagami Paramasivam

**UNIT III      SHORT STORIES      15**

Comrades - Nanine Gordimer - Games at Twilight - Anita Desai - The Gateman's Gift - R.K. Narayan

**UNIT IV      PRIMARY COMPOSITION EXERCISES      15**

Letter Writing - Comprehension

**UNIT V      ADVANCED COMPOSITION EXERCISES      15**

Precis-Writing - Resume Writing - Report Writing

**Total:75Hours**

**Text books:**

1. Subramanian, S. Dr. Words of Wisdom. An Anthology of Modern Prose. Anu Chitra Pub., Chennai. 2003. P.
2. Subramanian, A, E. Gifts to Posterity. An Anthology of Modern Short Stories. Anu Chitra Pub., Chennai. 2003.

**15EVS201      ENVIRONMENTAL STUDIES      5 0 0 4**

**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.