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

<table>
<thead>
<tr>
<th>S.NO</th>
<th>NAME AND ADDRESS</th>
<th>DESIGNATION</th>
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<tr>
<td>2.</td>
<td>Dr.S.SUBRAMANIAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117</td>
<td>HOD &amp; PROFESSOR [ CA]</td>
<td>MEMBER</td>
<td>9944103021</td>
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<td>3.</td>
<td>Dr.P. JAGADESSAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117</td>
<td>HOD &amp; ASSO.PROFESSOR [GENERAL]</td>
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<td>4.</td>
<td>Dr.S.VENNILAA SHREE, Dept. of Commerce, Vels University, Pallavaram, Chennai-117</td>
<td>ASSISTANT PROFESSOR</td>
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<td>Dr.G.S.MAHESHWARI, Dept. of Commerce, Vels University, Pallavaram, Chennai-117</td>
<td>ASSOCIATE PROFESSOR</td>
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<td>Dr.M.KAVITHA, Dept. of Commerce, Vels University, Pallavaram, Chennai-117</td>
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<td>7.</td>
<td>Mr.VASUDEVAN, RR Industries Pvt. Ldt. 3rd tower, Thiru. Vi. ka industrial estate, Guindy, Chennai-25.</td>
<td>DIRECTOR</td>
<td>EXTERNAL MEMBER</td>
<td>9710419502</td>
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<td>8.</td>
<td>Dr.K.SUNDAR, Commerce wing [DDE] Annamalai University.</td>
<td>ASSOCIATE PROFESSOR</td>
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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

<table>
<thead>
<tr>
<th>Category</th>
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List of Discipline Specific Elective Courses

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

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
SYLLABUS

CORE COURSES

1. 15EVF261 Ethics and Values 3 0 0 2
2. 15NSS255 National Service Scheme IV 3 0 0 2

15LTA001 குறிப்பிட்டியுற்றுங்கள் - அறிகுறிகள் 6 0 0 4

அது 1 குறிப்பிட்டியுற்றுங்கள்

அது 2 நேருங்கியுற்றுங்கள்

அது 3 அறிகுறிகள்
அன்று 4 புதுவித்திரிமலைக் கோட்பாட்டினாலுள்ள புதுவித்திரிமலைக் கோட்பாட்டினாலுள்ள

அன்று 5 திருக்கருவிப்பிருந்து வரும் லைகோட்பாட்டில்

பராமலர்: 75 மெதுமையூர்


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:
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 1ère, 2ème et 3ème personnes – Conjugaisons les verbes être et avoir en forme affirmative, négative et interrogative

UNIT II  LEÇONS 1-3  15

UNIT 3  LEÇONS 4-6  15

UNIT IV  LEÇONS 7-9  15

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 :

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

UNIT I DETAILED POEMS I 15
1. On His Blindness - John Milton
2. The Village Schoolmaster - Oliver Goldsmith
3. The Daffodils - William Wordsworth

UNIT II DETAILED POEMS II 15
1. Night and Death - Joseph Blanco White
2. The Ballad of Father Gilligan - W.B. Yeats

UNIT III PROSE 15
1. Martin Luther King Jr. - Coretta S King
2. Albert Shweitzer - Norman Wymar
3. Stanley Finds Livingstone - Lawrence Wilson
4. Srinivasa Ramanujan - C.P. Snow

UNIT IV GRAMMAR 15
1. Articles
2. Prepositions
3. Tenses
4. Wh - Questions
5. Synonyms and Antonyms
6. One Word Substitution

UNIT V COMPOSITION 15
7. Reading Comprehension
8. Filling up Forms
9. Railway Reservation/ Cancellation Forms
10. Bank-Chalan
11. Convocation Form
12. Money Order Form

Total: 75 Hours

Text book:


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


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


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: 75 Hours

Text books:


References:


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


UNIT II LAWS OF DEMAND AND SUPPLY 15

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

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:

References:
அது 1  சிலையோற்றசைப்பக்கம் 15

அது 2  காப்பியோற்றசை 15

அது 3  குறியோர்வுத்தொகுதிகள் 15
परीक्षारत्नम ‘प्राचीन अर्थव्यवस्था’ - (i) आर्थिक मानक-काल्पनिक - (ii) आर्थिक मानक-राजनीतिक. कवृत्र नवायमाध्यमिक.
“अर्थव्यवस्था केन्द्रित प्रभावित पूर्वपदार्थ” सर्वांश पर चर्चा में बांधने पर
‘अनुवाद’ सर्वांश पर समावेश.

अनुंद 4 कीतकला

केशव राजराय राजविद्यालय के महानकालीनकाल में नरसंहार महापरिवारों की अध्ययन.

अनुंद 5 अलंकार

विविध प्रकार के अलंकार ‘विविधिवसंगतरसन्दर्भितअलंकारिका’ प्रसारित.

प्रकाशक: 75 वाक्य

परिचय:

1. अयोध्यासंस्थान के (मुख्य), “रामायण मुरलीदास”, वर्णनाप्रेमकालकाल, भक्तिप्रेमप्रेम, 2008.

2. विविध प्रकार के अलंकार, परम, “विविधिवसंगतरसन्दर्भितअलंकारिका”, नमुनेदारसंगतसंगत, भविष्यवाणीप्रेम, 2007.

परिचयात्यारण:

1. मैथुनसंस्थान के, “प्राचीन काल की प्रतिरूपा”, रसिकनिर्देशकीप्रतिरूपा, भक्तिप्रेमप्रेम, 2007.

2. मैथुनसंस्थान के, “रामायण की प्रतिरूपा”, विविधिवसंगतरसन्दर्भितालंकार, भक्तिप्रेमप्रेम, 2009.

3. मैथुनसंस्थान के, “सदरंगरसन्दर्भित अलंकार”, विविधिवसंगत, भक्तिप्रेमप्रेम, 2005.

15LHN002 HINDI II 6 0 0 4
Course Objective: To enable the students to have the knowledge in contemporary literature of the modern era. It also provides an idea how translation to be effected.

UNIT I KAHANI AUR EKANKI 15
Poos Kee Raat., - Duzhazar

UNIT II EKANKI AUR KAHANI 15
. Vaapasi, Akeli, Akbhari vigyapan

UNIT III KAHANI AUR ANUVAD 15
Sharandatha - Anuvad anuched angreji se hindi me karne ke liye.

UNIT IV EKANKI AUR ANUVAD 15
Raat ke Raahi Main Bhi Maanav hoon Anuvad anuched angreji se hindi me karne ke liye.

UNIT V KAHANI ,EKANKI AUR ANUVAD 15
Parda - Yeh Meri Janma Bhoomi Hai -anuvad anuched angreji se hindi me karne ke liye.

Total: 75 Hours

Text Book

15LFR002 FRENCH II 6 0 0 4

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

UNIT I LEÇONS 10 – 11 15

UNIT II LEÇONS 12 – 13 15
Leçons : 12. Tout est bien qui fini bien,- 13. Aux armes citoyens – Réponses aux questions tirés de la leçon - Grammaire : Les pronoms « en ou y » rapporter des paroles - Les pronoms relatifs que, qui, ou où ,
UNIT III LEÇONS 14 – 15
Leçons 14. Qui ne risqué rien n’a rien,- 15. La fortune sourit aux audacieux – Réponses aux questions tirés de la leçon - Grammaire : Comparaison – Les phrases au passé composé

UNIT IV LEÇONS 16 – 18
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

UNIT V COMPOSITION
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 :

References :

15LTA002 ENGLISH - II

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

UNIT I PROSE-I
2. Women, Not the Weaker Sex - M.K. Gandhi
3. The Sky is the Limit - Kalpana Chawla

UNIT II PROSE-II
4. Polluting the World - Edgar I. Baker
5. Dimensions of Creativity - Dr. A. P. J. Abdul Kalam
6. The Message of Visva - Bharati
UNIT III  SHORT STORIES  15
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

UNIT IV  FUNDAMENTAL GRAMMAR SKILLS  15
1. Question Tags
2. Concord
3. Reported Speech
4. Idiom and Phrases

UNIT V  ADVANCED GRAMMAR SKILLS  15
5. Conditional Clauses
6. Cause and Effect
7. Simple, Complex, Compound
8. Framming Questions

Total: 75 Hours

Text book:
1. Rao, Shoba B. Empower with English, Sun Beams - II. Emerald Pub:

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


UNIT II  DEPARTMENTAL ACCOUNTS  15

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

UNIT III  ACCOUNTS RELATING TO HIRE-PURCHASE AND INSTALLMENT SYSTEM  15
Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

UNIT IV ADMISSION, RETIREMENT AND DEATH OF A PARTNER 15
Partnership accounts – admission – retirement – death of a partner

UNIT V DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION AND PIECE MEAL DISTRIBUTION 15
Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution.

Course Outcomes:

I. To study the branch and the departmental concept and accounting.
II. To know about the hire purchase and instalment system of purchase.
III. To understand the partnership business and their accounts as per partnership Act 1932.
IV. To understand the concept of admission, Retirement and Death of partnership
V. To create an idea about dissolution of partnership and procedures

Total: 75 Hours

Text books:

References:

15BCF004/15BCC004 INTERNATIONAL ECONOMICS 6 0 0 4

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

UNIT I INTERNATIONAL TRADE 15

UNIT II THEORIES OF FOREIGN TRADE 15
Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler’s Heckscher and Ohlin Theories only).

UNIT III BALANCE OF PAYMENT AND BALANCE OF TRADE 15

UNIT IV INTERNATIONAL MONETARY SYSTEM 15

UNIT V WTO AND INDIA 15
WTO and Its Implication with special Reference to India. Trips & Trims.

Total: 75 Hours

Course outcomes:
1. To study the International trade.
2. Achieved clear picture about foreign trade.
4. Result in gaining information about International monetary system.
5. India’s role in WTO

Text books:

References:

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 1 ISSUE OF SHARES AND DEBENTURES 15
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

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:

References:
Course Objective: To impact 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

UNIT III  MEASURES OF CORRELATION AND REGISTRATION  15

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

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: 75 Hours

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

UNIT I INTRODUCTION TO THE CONTRACT 15


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


UNIT IV CONTRACT OF AGENCY 15


UNIT V SALE OF GOODS ACT, 1930. 15

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: 75 Hours

**Text books:**


**References:**


**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**

UNIT IV LIQUIDATION OF COMPANIES 15


UNIT V HOLDING COMPANY ACCOUNTS 15


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: 75 Hours

Text book:

References:

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

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

UNIT I INTRODUCTION TO OPERATION RESEARCH 15

UNIT II LINEAR PROGRAMMING PROBLEMS

Linear programming problems – Simplex method

UNIT III TRANSPORTATION PROBLEMS AND ASSIGNMENT PROBLEMS

Transportation problems – Assignment Problem

UNIT IV NETWORK ANALYSIS


UNIT V SEQUENCING AND GAME THEORY


Course Outcomes:

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

Total: 75Hours

Text books:


References:


15BC010/15BCC010 COMPANY LAW

Course Objective: To make students aware of the provisions of the companies Act, 1956 this would help item to float a company and to manage the affairs of the company effectively.
UNIT I  INTRODUCTION  15

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

UNIT II  ESSENTIAL DOCUMENTS OF A COMPANY  15

Memorandum of Association – Contents and Alteration doctrine of Ultravires –
Articles of Association – Contents and Alteration – Difference Between Articles and
Memorandum of Association – Doctrine of Indoor Management Prospectus – Contents of

UNIT III  COMPANY MANAGEMENT  15

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

UNIT IV  MEETINGS AND RESOLUTIONS  15

Company Meetings – Classification of Meeting – Statutory Meeting – Annual

UNIT V  WINDING UP OF A COMPANY  15

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

Course Outcomes:

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

Total: 75 Hours

Text book:
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

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

UNIT IV  REMUNERATION AND INCENTIVES  15

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:


References:


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

UNIT II AUDIT PLANNING AND PROGRAMME 15
Preparation of Audit – Audit planning – Audit Programme – Test checking – Audit Note Book – Audit Working Papers.

UNIT III INTERNAL CONTROL 15

UNIT IV VOUCHING 15

UNIT V EDP AUDIT 15

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

Total: 75 Hours

Text books:
1. Dinkar Pargare, “Principles and Practice of Auditing”, sultan and Chand, New Delhi, 2008

References:
UNIT I  INTRODUCTION TO INCOME TAX  15


UNIT II  HEADS OF INCOME – INCOME FROM SALARY  15


UNIT III  INCOME FROM HOUSE PROPERTY  15


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


Course Outcomes:
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: 75 Hours

Text books:

References:

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

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 15

UNIT III FUND FLOW & CASH FLOW STATEMENT 15
UNIT IV  BUDGETING AND BUDGETARY CONTROL  15


UNIT V  MARGINAL COSTING  15


Course Outcomes:


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:


References:


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


UNIT V ASSESSMENT OF FIRMS 15


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:


References:


SYLLABUS

DISCIPLINE SPECIFIC ELECTIVE COURSES

15BCF101 BUSINESS MANAGEMENT 6 0 0 4

Course Objective: To throw light on the basic processes of Management. To grasp the Financial of Management.

UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 15


UNIT II PLANNING AND DECISION MAKING 15


UNIT III ORGANISATION STRUCTURE 15


UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT PROCESS AND TRAINING 15

UNIT V PROCESS OF MOTIVATION, COMMUNICATION, CO-ORDINATION AND CONTROL 15


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 software’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:

References:

15BCF102 BUSINESS ENVIRONMENT 6 0 0 4

Course Objective: To highlight how a Business Concern functions in different environments.
To had, have inkling into an investment in Business.
UNIT I  
TYPES OF BUSINESS ENVIRONMENT  


UNIT II  
ECONOMIC ENVIRONMENT  


UNIT III  
FINANCIAL ENVIRONMENT  


UNIT IV  
POLITICAL ENVIRONMENT  


UNIT V  
SOCIAL-CULTURAL ENVIRONMENT  


Total: 75 Hours

Course Outcomes

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

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

UNIT I 
INTRODUCTION 

UNIT II 
COMMERCIAL BANKS 

UNIT III 
CENTRAL BANKING 

UNIT IV 
CUSTOMER RELATIONSHIP 
UNIT V  E-BANKING


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

Textbooks:

References:

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


UNIT II  HUMAN RESOURCES PLANNING  15

UNIT III  PLACEMENT AND TRAINING  15


UNIT IV  PERFORMANCE AND APPRAISAL  15


UNIT V  COMPENSATION  15

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:

References:
15BCF105  FINANCIAL 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

UNIT II  MERCHANT BANKING  15

UNIT III  LEASING AND HIRE PURCHASE  15
Meaning and Definition 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

Total: 75 Hours

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:

References:


15BCF106 FINANCIAL MANAGEMENT 2304

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


UNIT V WORKING CAPITAL 15


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: 75 Hours

Text books:

Reference:

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

UNIT II ENTREPRENEURIAL DEVELOPMENT PROGRAMME
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

UNIT IV EDP SCHEMES
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

Total: 75 Hours

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:


References:


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

UNIT II CONSUMER BEHAVIOUR 15

UNIT III PRODUCTS 15
Products –Classifications of products – Product characteristics – new product development

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

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: 75 Hours

Text books:

References:

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


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


UNIT V  MEASUREMENT OF OFFICE WORK 15


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:

Reference:

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


UNIT II MOTIVATION 15


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: 75 Hours

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:

References:

15BCF111 BUSINESS POLICY

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

UNIT II SOCIETY AND BUSINESS

UNIT III POLICY CORPORATE STRATEGY

UNIT IV MAJOR BUSINESS POLICIES

UNIT V CORPORATE STRATEGY 15

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:


References:


15BCF112 HUMAN RESOURCES DEVELOPMENT (HRD) 5 0 0 4

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

UNIT I INTRODUCTION 15
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

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

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:

References:

15BCF113 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 5004

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

UNIT I INTRODUCTION 15


UNIT II RISK AND RETURN 15


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 PORTFOLIO ANALYSIS 15


Course outcomes:
I. Able to understand the securities and its income.
II. Can analysis the risk and return.
III. Student can have practical evaluation of securities.
IV. Students can study derivatives.
V. Students have to analysis the portfolio management.

Total: 75 Hours

Text book:

References:

15BCF114 CORPORATE FINANCE 5 0 0 4

Course Objective: To help the students understand the working of corporate financial system and investment decision.

UNIT I INTRODUCTION 15


UNIT II INVESTMENT DECISION 15

Investment decision- investment analysis- risk analysis probability approach- business failures- mergers- consolidations and liquidations.

UNIT III CAPITAL MARKET 15

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL 15

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

UNIT V FOREIGN COLLABORATION AND MULTINATIONAL 15
Foreign collaboration- business ventures aboard- 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:

References:

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

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

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


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: 75 Hours.

Text books


References:


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

15BPD251 PERSONALITY DEVELOPMENT 2002
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  


UNIT II ATTITUDES AND VALUES  

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  

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  


UNIT V BODY LANGUAGE, STRESS MANAGEMENT & TIME MANAGEMENT  

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:

References:

15BCF152 PROJECT MANAGEMENT 2002

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 Hands-on 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:

References:

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, spreadsheet 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:

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


UNIT II THE INTERNET AND THE WORLD WIDE WEB  15

UNIT III  ELECTRONIC PAYMENT SYSTEMS  15

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

UNIT IV  E-SECURITY  15

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

UNIT V  WEB BASED BUSINESS  15


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:

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

UNIT I  INTRODUCTION TO INFORMATION SYSTEMS  15

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

UNIT II  INFORMATION SYSTEM COMPONENTS  15

Hardware - input and output devices - n computer memory (primary, secondary & cache) - memory access time - file structures - network components - software - operating system software - application software - groupware - multiprogramming - multi tasking.

Database - definition - data capture - data integrity - components of database management systems.

UNIT III  INTEGRATION OF INFORMATION SYSTEMS  15


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: 75 Hours

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:

References:

15BCF156 MATERIALS MANAGEMENT 2002

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

UNIT II MANAGEMENT OF MATERIALS

UNIT III PURCHASING OF MATERIALS

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

UNIT IV   STORE KEEPING

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


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:

References:
2. P. Gopalakrishnan’ “Purchasing and Materials Management” Tata McGraw hills, New Delhi, 2

15BCF157 PRODUCTION & SUPPLY CHAIN MANAGEMENT 2 0 0 2
Course Objective: To understand the production and operation function and familiarize students with the technique for planning and control.

UNIT I PRODUCTION MANAGEMENT 4

Introduction, objectives, importance of production management, meaning and types of Production System; plant location; factors affecting locations, plant layout; meaning, objectives, types.

UNIT II PRODUCTION PLANNING AND CONTROL 4

Meaning, Objectives, Scope, Importance & Procedure of Production Planning, Routing scheduling, factors affecting scheduling, Dispatch & Follow up, Production Control-Meaning, objectives, Factors affecting Production Control.

UNIT III PRODUCTIVITY & MAINTENANCE 4

Productive Meaning, Importance, Factors affecting Productivity, Quality Control-meaning, objectives, control charts (mean chart, range chart only)

Maintenance-meaning, objectives, types.

UNIT IV SUPPLY CHAIN MANAGEMENT 4

Meaning and definition- Objectives of SCM- components of SCM, SCM process, Factors driving the SCM –supply chain planning, push/pull strategy, the bullwhip effect.

UNIT V LOGISTICS MANAGEMENT 4


Course Outcomes

CO-I To analyze production management and types of Production System; plant location; factors affecting locations and plant layouts

CO-II To understand Importance & Procedure of Production Planning, Routing scheduling, factors affecting scheduling, Dispatch & Follow up

CO- III To acquire knowledge on Quality Control and supply chain management (SCM) operation

CO-IV To understand Logistics Management and its concepts

Total: 20 Hours

Text books:

References:

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

UNIT IV GOALS AND HUMAN RIGHTS 6

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

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:


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
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

UNIT IV GOALS AND HUMAN RIGHTS 6

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

Total: 30 Hours

Course Outcomes
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 – Living Excellence Anthony Robbins
CO-IV To understand essential Characteristics of Human Rights
CO- V Develop competence on Science and Technology and Economic Awareness

Text book:

Reference:
1. “In harmony- Value Education at College Level”, Dept. of Ethics and Religious Studies Loyola College, Madras.

15NSS255 NATIONAL SERVICE SCHEME 3 0 0 2

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

UNIT I ENVIRONMENT ISSUES 6
Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

UNIT II DISASTER MANAGEMENT 6
Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

UNIT III PROJECT CYCLE MANAGEMENT 6
Project planning - Project implementation - Project monitoring - Project evaluation: impact assessment

UNIT IV DOCUMENTATION AND REPORTING 6
Collection and analysis of date - Preparation of documentation/reports - Dissemination of documents/reports

UNIT V PROJECT WORK/ PRACTICAL 6
Workshops/seminars on personality development and improvement of communication skills.

Total: 30 Hours

Course Outcomes
CO-I To understand the community needs, problems and develop social responsibilities
CO-II Students acquire leadership quality in group living
CO-III To understand disaster management and its role of youth in disaster management
CO-IV Develop competence in documentation and report writing
CO-V Students are able to develop leadership skills to organize seminar, workshop and other personality programme

Text book:

SYLLABUS

ABILITY ENHANCEMENT ELECTIVE COURSES

15LEN003 ENGLISH FOR COMMUNICATION 5004
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 strength their foundation in grammar and composition. To elevate their comprehension skills.

UNIT I PROSE I 15

UNIT II PROSE II 15
Human Values in Education - V. K. Gokak - Human Rights - Sivagami Paramasivam

UNIT III SHORT STORIES 15

UNIT IV PRIMARY COMPOSITION EXERCISES 15
Letter Writing - Comprehension

UNIT V ADVANCED COMPOSITION EXERCISES 15
Precis-Writing - Resume Writing - Report Writing

Total: 75 Hours

Text books:

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


UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 15


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:
