



REGULATIONS 2016

CURRICULUM AND SYLLABI

B.Com

ACCOUNTS AND FINANCE

VISION AND MISSION OF THE INSTITUTION

VISION

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

MISSION

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

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

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

MISSION

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

PROGRAMME EDUCATIONAL OBJECTIVES

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

PROGRAMME OUTCOMES

On successful completion of the programme, the graduates will

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

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY,
REGULATIONS -2016**

**FOR
BACHELOR OF COMPUTER APPLICATIONS (B.C.A)/
BACHELOR OF SCIENCE (B.Sc)/
BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)/
BACHELOR OF COMMERCE (B.Com)
DEGREE PROGRAMME (Semester Scheme)**

(Candidates to be admitted from the academic year 2016-2017 onwards)

1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE

In these Regulations, unless the context otherwise requires:

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

2.0 PROGRAMME OFFERED, DURATION AND ELIGIBILITY CRITERIA

2.1 U.G. Programmes Offered

Degree	Mode of Study
B.C.A	Full Time
B.Sc	Full Time
B.B.A	Full Time
B.Com	Full Time

2.2 Duration of the Programme

The duration of the undergraduate program shall be six semesters (three

academic years).

2.3 Eligibility Criteria

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

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

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

2.4 Streams of Study

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

S.No	Program	Streams of Study
1.	B.C.A	i. specialization in Cloud Technology and Information Security ii. specialization in Mobile Applications and Information Security

		iii. specialization in Big Data Analytics
2.	B.Sc	i. Computer Science ii. Bio Technology
3.	B.B.A	i. Financial Services
4.	B.Com	i. General ii. Accounts and Finance

3.0 STRUCTURE OF THE PROGRAMME

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

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

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

3.3 Each course is normally assigned certain number of credits :

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

3.4 The medium of instruction, examinations and project report shall be English, except for courses in languages other than English.

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

S.No	Programme	Credits
1	B.C.A (Cloud Technology and Information Security)	120 - 126

2	B.C.A (Mobile Applications and Information Security)	120 - 126
3	B.C.A (Big Data Science)	120 - 130
4	B.Sc. (Computer Science)	120 – 126
5	B.Sc. (Bio Technology)	145 – 150
6	B.B.A (Financial Services)	120 - 125
7	B.Com	150 – 158
8	B.Com (Accounts and Finance)	150 – 158

3.6 The number of credits registered by a student in non-project semester and project semester shall be normally in the range as follows:

Non Project Semester: 20-28

Project Semester: 19-27

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

4.0 DURATION OF THE PROGRAMME

4.1 The minimum and maximum periods for the completion of the UG programmes are three years (6 semesters) and five years (10 semesters) respectively.

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

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

5.0 CLASS ADVISOR AND FACULTY ADVISOR

5.1 Class Advisor

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

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

5.2 Faculty Advisor

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective

courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

6.0 COURSE COMMITTEE

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

7.0 CLASS COMMITTEE

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

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

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

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

and for follow up action. The third meeting will be held within a week after the second assessment report, to review the students' performance and for follow up action.

7.3 During these three meetings the student members representing the entire class, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process.

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

8.0 REGISTRATION AND ENROLMENT

8.1 Except for the first semester, every student shall register for the ensuing semester during a specified week before the semester end examination of the ongoing semester. Every student shall submit a completed registration form indicating the list of courses intended to be enrolled during the ensuing semester. Late registration with the approval of the Dean (Academic Affairs) along with a late fee will be permitted up to the last working day of the current semester.

8.2 From the second year onwards, all students shall pay the prescribed fees for the year on or before a specific day at the beginning of the semester confirming the registered courses. Late enrolment along with a late fee will be permitted up to two weeks from the date of commencement of classes. If a student does not enroll, his/her name will be removed from rolls.

8.3 The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.

8.4 A student should have registered for all preceding semesters before registering for a particular semester.

9.0 COURSE CHANGE/ WITHDRAWAL

9.1 Change of a Course

A student can change an enrolled course within 10 working days from the

commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

9.2 Withdrawal from a Course

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

10.0 TEMPORARY BREAK OF STUDY FROM A PROGRAMME

A student may be permitted by the Dean (Academic Affairs) to avail temporary break of study from the programme up to a maximum of two semesters for reasons of ill health or other valid grounds. A student can avail the break of study before the start of first assessment of the ongoing semester. However the total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 4.1). If any student is debarred for want of attendance or suspended due to any act of indiscipline, it will not be considered as break of study. A student who has availed break of study has to rejoin in the same semester only.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

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

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

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

11.3 Appearing for semester - end examination for each course is mandatory and a

student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

- 11.4** Every practical course will have 60% weightage for continuous assessments and 40% for semester end examination. However a student should secure a minimum of 50% of the marks in the semester end practical examination.
- 11.5** For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical component shall be through continuous assessment.
- 11.6** In the case of Industrial training /Internship, the student shall submit a report, which will be evaluated along with an oral examination by a committee of faculty members, constituted by the Head of the Department/ Dean of School. The weightage for report shall be 60% and 40% for Viva Voce examination.
- 11.7** In the case of project work, a committee of faculty members constituted by the Head of the Department/ Dean of School will carry out three periodic reviews. Based on the project report submitted by the student(s), an oral examination (viva-voce) will be conducted as the semester end examination, for which one external examiner, approved by the Controller of Examinations, will be included. The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.
- 11.8** Assessment of seminars and comprehension will be carried out by a committee of faculty members constituted by the Head of the Department/ Dean of School.
- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance will be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in

the semester end examination and the internal assessment marks secured during the course of study shall be ignored.

12.0 SUBSTITUTE EXAMINATIONS

12.1 A student who has missed, for genuine reasons, a maximum of one of the two continuous assessments of a course may be permitted to write a substitute examination paying the prescribed substitute examination fees. However, permission to write a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Dean of School for that purpose. However there is no Substitute Examination for Semester End examination.

12.2 A student who misses any continuous assessment test in a course shall apply for substitute exam in the prescribed form to the Head of the Department / Dean of School within a week from the date of missed assessment test. However the Substitute Examination will be conducted after the last working day of the semester and before Semester End Examination.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds or representing the Institution in approved events etc.) to become eligible to appear for the semester-end examination in that course, failing which the student shall be awarded "I" grade in that course. For the courses in which "I" grade is awarded, the student shall register and repeat the course when it is offered next.

13.2 The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.

13.3 A student who has obtained 'I' grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall repeat all the

courses of the semester in the subsequent academic year.

- 13.4** A student should register to re-do a core course wherein “I” or “W” grade is awarded. If the student is awarded, “I” or “W” grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of Head of the Department / Dean of School.
- 13.5** A student who is awarded “U” grade in a course will have the option either to write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment during the redo classes shall be considered for grading along with the marks scored in the semester-end (redo) examination. If any student obtained “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course will be considered as internal mark for further appearance of arrear examination.
- 13.6** If a student with “U” grade, who prefers to redo the course, fails to earn the minimum 75% attendance while redoing that course, then he / she will not be permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

14.0 REDO COURSES

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

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

- 15.1** All assessments of a course will be made on absolute marks basis. The Class

Committee, without the student members, shall meet within 5 days after the semester-end examination and analyze the marks of students in all assessments of a course and award suitable letter grades. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	0
I	0
AB	0

"W" denotes withdrawal from the course.

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

"U" denotes unsuccessful performance in the course.

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

15.2 A student who earns a minimum of five grade points in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

15.3 The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department/Dean of Schools and the results shall be declared by the Controller of Examinations.

15.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester-end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to Controller of Examination. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a revaluation committee consisting of Chairman of the Class Committee as Convener, the faculty member of the course and a senior member of faculty knowledgeable

in that course. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

15.5 After results are declared, grade sheets shall be issued to each student, which will contain the following details:

- credits for each course registered for that semester.
- performance in each course by the letter grade obtained.
- total credits earned in that semester.
- Grade Point Average (GPA) of all the courses registered for that semester and the Cumulative Grade Point Average (CGPA) of all the courses taken up to that semester.

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

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

Where n = number of courses

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

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

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

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

Percentage Equivalent of Marks = CGPA X 10

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

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

However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her study and should

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

16.0 ELECTIVE CHOICE:

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

16.2 Online / Self Study Courses

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

17.0 SUPPLEMENTARY EXAMINATION

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

18.0 PERSONALITY AND CHARACTER DEVELOPMENT

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

practical training.

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

19.0 DISCIPLINE

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

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

20.0 ELIGIBILITY FOR THE AWARD OF DEGREE

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

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

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

21.0 POWER TO MODIFY

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

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY,
B.COM ACCOUNTS AND FINANCE**

CURRICULUM & SYLLABI, REGULATIONS 2017

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C	
1	AECC	ENC 1183	General English-I	3	1	0	3	
2	AECC	LNC1182/ LNC 1184	German - I Tamil - I	3	1	0	3	
3	PC	COC 1101	Financial Accounting	4	2	0	5	
4	PC	COC 1102	Business Management	4	1	0	5	
5	PA	COC 1103	Quantitative Techniques & Reasoning	4	1	0	5	
6	SS	COC 1104	Excel Modeling	0	0	4	2	
7	AECC	COC 1105	Environmental Studies	2	0	0	2	25

SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C	
1	AECC	ENC 1284	General English II	3	1	0	3	
2	AECC	LNC1282/ LNC 1284	German - II/ Tamil - II	3	1	0	3	
3	PC	COC 1201	Advanced Financial Accounting	4	2	0	5	
4	PC	COC 1211	Banking & Financial System	4	1	0	5	
5	PA	COC 1212	Business Statistics & Operations Research	4	1	0	5	
6	SS	COC 1204	Database Management System	0	0	4	2	
7	AECC	COC 1205/ LNC 1285/ LNC 1286	Business Environment/ Basic Tamil I/ Advanced Tamil I	2	0	0	2	25

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C	
1	PC	COC 2101	Corporate Accounting I	4	2	0	5	
2	PC	COC 2111	Management Accounting	4	1	0	5	
3	PC	COC 2112	Foreign Exchange	4	2	0	5	
4	PC	COC 2113	Practical Auditing	4	0	1	5	
5	PA	COC 2114	Business Economics	4	2	0	5	
6	SS	COC 2106/ LNC 2185/ LNC 2186	Office Management/ Basic Tamil II/ Advance Tamil II	2	0	0	2	27

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C	
1	PC	COC 2201	Advanced Corporate Accounting	4	2	0	5	
2	PC	COC 2211	Principles of Financial Management	5	1	0	5	
3	PC	COC 2212	Business & Corporate Laws	4	0	1	5	
4	PC	COC 2213	Goods & Service Tax(gst)	4	0	1	5	
5	PA	COC 2214	Fiscal Economics	5	1	0	5	
6	SS	COC 2206	Communication Skills	2	0	0	2	27

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 3111	Principles of Cost Accounting	4	2	0	5
2	PC	COC 3112	Advanced Financial Management	4	2	0	5
3	PC	COC 3113	Taxation I	4	0	2	5
4	PE		Elective I	4	2	0	5

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5	PE	COC 3104	Project work/Elective II	4	2	0	5	
6	GE	COC 3105	Personality Development	2	0	0	2	27

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C	
1	PC	COC 3211	Advanced Cost Accounting	4	2	0	5	
2	PC	COC 3212	Computerized Accounting	4	2	0	5	
3	PC	COC 3213	Taxation II	4	0	2	5	
4	PE		Elective III	4	2	0	5	
5	PE		Elective IV	0	2	4	5	
6	GE	COC 3204	Value Education	2	0	0	2	27

Total Credits: 158 Credits

LIST OF PROGRAMME ELECTIVE

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PE	COCX01	Investment management	4	1	0	5
2	PE	COCX02	International finance	4	1	0	5
3	PE	COCX04	Insurance	4	1	0	5
4	PE	COCX05	Research methodology	3	2	0	5
5	PE	COCX21	Accounting Standards	4	1	0	5
6	PE	COCX22	Financial Markets and Services	4	1	0	5

SEMESTER I

ENC1183	GENERAL ENGLISH I	L	T	P	C
		3	1	0	3

OBJECTIVES:

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

MODULE I **8**

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

MODULE II **8**

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

MODULE III **9**

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

MODULE IV **8**

Prose	Riddles
Poem	Oliver Goldsmith - "The Village Schoolmaster"
Essential English Grammar – 11-13 MODULES	

MODULE V**6****Prose**

Killers

A Short Story

Poem

William Blake - "From Auguries of Innocence"

Précis Writing**Short Story**

William Somerset Maugham - "Mabel" (Extensive Reading)

Essential English Grammar – 14-17 MODULES**MODULE VI****6****Prose**

Galloping Growth

Poem

Robert Browning- "The Last Ride Together"

Developing story from hints**Short Story**

John Galsworthy - "Quality" (Extensive Reading)

Essential English Grammar-- 18 &19 Modules**TOTAL HOURS – 45****REFERENCES:**

1. Krishnaswamy. N, Sriraman T. **Current English for Colleges**. Hyderabad: Macmillan Indian Ltd, 2006.
2. Dahiya SPS. Ed. **Vision in Verse- An Anthology of Poems**. New Delhi: Oxford University Press, 2002.
3. Murphy, Raymond. **Essential English Grammar**. New Delhi: Cambridge University Press, 2009.
4. Seshadri, K G Ed. **Stories for Colleges**. Chennai: Macmillan India Ltd, 2003.

OUTCOMES:

After completing the course the students would be able to

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

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

- To improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in social and academic contexts.

MODULE I**8**

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

MODULE II**8**

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

MODULE III**7**

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

MODULE IV**7**

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

MODULE V**8**

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

MODULE VI**7**

Ability to describe about people, work, immediate environment, education and other topics related to personal needs in a concise manner-- Understanding of matters

which are familiar and are encountered regularly like instances at school, work, at public places, places of leisure etc.

L – 30; T – 15; TOTAL HOURS – 45

TEXT BOOKS:

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

REFERENCES:

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

OUTCOMES:

On completion of the course, students will be able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.

LNC 1184**TAMIL I****L T P C****3 1 0 3****நோக்கங்கள்**

- சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல்
- புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல்

அலகு I இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் 8

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

அலகு II புதுக்கவிதைகள் 8

ஈரோடு தமிழன்பன் - கனாக்காணும் வினாக்கள், மீரா - ஊசிகள், வைரமுத்து - அந்தி, நா.காமராசன் - அலிகள், தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும், மொழிபெயர்ப்புக் கவிதைகள் - கீதாஞ்சலி, மும்பைவாசிகள் (10 கவிதைகள் மட்டும்)

அலகு III சிறுகதைகள் 8

புதுமைப்பித்தன் - பால்வண்ணம் பிள்ளை, பி.எஸ்.ராமையா - பணம் பிழைத்தது, ஜெயகாந்தன் - விதியும் விபத்தும். கி.இராஜநாராயணன் - நாற்காலி, சு.சமுத்திரம் - மொழிபெயர்ப்புச் சிறுகதைகள் - காகித உறவு, மாதவிக்குட்டி - நெய்ப்பாயாசம், அந்தோன்செகாவ் - பச்சோந்தி

அலகு IV மொழிப்பயிற்சி 7

கலைச்சொல்லாக்கம், பிழை திருத்தம் (ஒருமை, பன்மை, ல-ள-ழகர, ரஹீற்கர, ண-ந-னகர வேறுபாடுகள்), அயற்சொற்களைதல்

அலகு V இலக்கிய வரலாறு 7

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

அலகு VI படைப்பிலக்கியம் 7

கவிதை எழுதுதல், சிறுகதை வரைதல்

L – 45; T – 30; TOTAL HOURS – 75

குறிப்புகள்:

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

வெளிப்பாடு:

1. மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
2. சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
3. புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்

COC 1101	FINANCIAL ACCOUNTING	L	T	P	C
		4	2	0	5

OBJECTIVES:

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

MODULE I INTRODUCTION TO ACCOUNTING 12

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

MODULE II FINAL ACCOUNTS 15

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

MODULE III RECTIFICATION OF ERRORS 18

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

MODULE IV BANK RECONCILIATION STATEMENT 18

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

MODULE V DEPRECIATION ACCOUNTING 15

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

L – 52:T – 26; TOTAL HOURS – 78

TEXT BOOK:

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

REFERENCES:

1. Financial Accounting by Hanif and Mukherjee, MCGRAW hill education
2. Financial Accounting by P.C. Tulsian, Pearson
3. Jain &Narang (2015) Financial Accounting, Kalyani Publishers.

OUTCOMES:

On successful completion of this course students are able to

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

COC 1102**BUSINESS MANAGEMENT****L T P C****4 1 0 5****OBJECTIVES:**

- Understand the fundamental concepts in management
- Trace the evolution and growth of management as a body of knowledge
- Have an in depth knowledge of various functions of management and their relevance to an organization

MODULE I MANAGEMENT 10

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

MODULE II PLANNING 20

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

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

MODULE III ORGANIZATION 15

Importance – Types – Line, Functional, Line and Staff – Committee Organization – Authority and Responsibility–Delegation of Authority–Principles, Types, advantages and Barriers to Delegation – Departmentalization – Formal and Informal Organization. Staffing: Nature & Importance – Functions of Staffing (In Brief)

MODULE IV DIRECTING 10

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

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

MODULE V CONTROL 10

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

Coordination: Need & Importance – Principles & techniques of Coordination

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

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOKS:

1. Business Management – Dinkar Pagare
2. Principles of Management – C.B.Guptha

REFERENCES:

1. J. Jayasankar, 1st Edition. 2004, Reprint2008-Principles of Management (Business Management). Margham Publication. Chennai
2. P.C.Tripathi& P.N Reddy, 1991, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
3. Weinhlich and Koontz, Management, 10th Edition, 1993, A Global Perspective.
4. N. Premavathy, 2nd Edition, 2003, Principles of Management, Sri Vishnu Publication. Chennai.

OUTCOMES:

At the end of this course, the students will be able to:

- understand different types of functions plans and the managerial decisions
- understand the organizational chart and explain the staffing process
- understand the different control technique in the organizations
- understand the appropriate way to lead and motivate the team.

OUTCOMES:

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

- Calculate the various practical problem on Ratio, Proportion and Logarithm
- Students will be able to solve the problem related to Linear Equation, Inequalities and Interests.
- Students will be able to solve the problem of Permutation and Combination and Arithmetic and Geometric Series

Analysis by pivot table and charts, Solver to determine the optimal product mix.

TOTAL HOURS – 52

TEXT BOOK:

1. Microsoft excel 2013: data analysis and business modeling by waynewinston, prentice hall

REFERENCES:

1. Business data analysis using excel by david whigham, oxford university press
2. Excel Bible 2013

OUTCOMES:

At the end of the course students will be able to

- Analyse data using descriptive statistics
- copy data and paste it in the desired location, give name to cells and use them, inserting and deleting rows and columns
- learn to use the advanced excel options
- learn to work with Protect sheet, Protect workbook, Page layout, Insert equation and symbol, Insert text box, Insert header and footer
- learn to work Page layout and data validation
- apply basic mathematical functions
- calculate Compound interest , Fractional year and continuous compounding in excel
- work with Filtering data, Parsing data
- calculate mode and average in excel
- Ability to analyse data using charts and graphs

features, structure and function of the following Ecosystems :-

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

MODULE III BIODIVERSITY AND ITS CONSERVATION 5

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

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

MODULE IV ENVIRONMENTAL POLLUTION 5

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

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

Diaster management : floods, earthquake, cyclone and landslides.

TOTAL HOURS – 23

REFERENCE BOOKS:

- Environmental Science- Kaushik & Kaushik-New Age International Publications
- Environmental Science & Engineering-Anandan & Kumaravelan-Scicech Publications

OUTCOMES:

At the end of the course students will be able to

- Understand the natural environment and its relationships with human activities.
- Characterize and analyze human impacts on the environment.
- Integrate facts, concepts, and methods from multiple disciplines and apply to environmental problems.
- Acquire practical skills for scientific problem-solving, including familiarity with laboratory and field instrumentation, computer applications, statistical and modeling techniques.

SEMESTER II

ENC1284	GENERAL ENGLISH II	L	T	P	C
		3	1	0	3

OBJECTIVES:

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

MODULE 1 **9**

Prose Qahwah
Poem William Wordsworth – “Nutting”
Filling Money Order Challan and Bank Challan
Short Story G.K.Chesterton – The Hammer of God (Extensive Reading)
Essential English Grammar: - 31-33 Modules

MODULE 2 **8**

Prose Environment
Poetry John Keats – “La Belle Dame Sans Merci”
Short Story Katherine Mansfield—A Cup of Tea (Extensive Reading)
Dialogue Writing
Essential English Grammar: 34-37 Modules

MODULE 3 **8**

Prose A Dilemma
Poetry Robert Frost – “Design”
Short Story Thomas Wolfe—The Far and the Near (Extensive Reading)
Conversations
Essential English Grammar: 38-40 Modules

MODULE 4 **8**

Prose Computeracy
Poetry Sarojini Naidu – “The Gift of India”
Short Story R.K. Narayan – “Half a Rupee Worth” (Extensive Reading)

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

Prose	War Minus Shooting Who's Who
Poetry	Nissim Ezekiel – “The Night of The Scorpion”
Short Story	Anita Desai – “A Devoted Son” (Extensive Reading) Ruskin Bond – “The Boy Who Broke the Bank” (Extensive Reading)

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

Prose	Usage and Abusage
Poetry	Mathew Arnold –Dover Beach
Short Story	Manohar Malgonkar – “Bacha Lieutenant”

Essential English Grammar: 48-50 Modules**TOTAL HOURS – 52****REFERENCES:**

1. Krishnaswamy. N, Sriraman T. **Current English for Colleges**. Hyderabad: Macmillan Indian Ltd, 2006.
2. Dahiya SPS. Ed. **Vision in Verse- An Anthology of Poems**. New Delhi: Oxford University Press, 2002.
3. Murphy, Raymond. **Essential English Grammar**. New Delhi: Cambridge University Press, 2009.
4. Seshadri, K G Ed. **Stories for Colleges**. Chennai: Macmillan India Ltd, 2003.

OUTCOMES:

After completing the course the students would be able to

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

LNC1282**GERMAN II****L T P C****3 1 0 3****OBJECTIVES:**

- To develop existing language skills further and to achieve a professional fluency.
- By the end of the course you will be able to understand general and detailed information and to communicate in standard speech on a range of everyday issues.

MODULE I**12**

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

MODULE II**15**

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

MODULE III**18**

A birthday party, Food and drink, Presents and Congratulations

MODULE IV**18**

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

MODULE V**15**

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

TOTAL HOURS – 78**TEXT BOOK:**

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

Schönherr, Hueber Publisher, ISBN 9788183070867

TEXT BOOK:

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

REFERENCES:

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

OUTCOMES:

On completion of the course, students will be able to

- Read printed and handwritten script on a limited number of everyday topics
- Write simple texts using descriptive language accurately.
- Developed intercultural competence.

LNC1284

TAMIL II

L T P C

3 1 0 3

OBJECTIVES:

- சமூகமாற்றச் சிந்தனைகளை உள்ளடக்கியதற்கால இலக்கியங்களை அறிமுகம் செய்தல்
- புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப்பு பிழையின்றி எழுதமாணவர்களைப் பயிற்றுவித்தல்

அலகு I அற இலக்கியங்கள் 8

திருக்குறள் - சொல்வன்மை (65ஆம் அதிகாரம்), நாலடியார் - அவையறிதல் (5 பாடல்கள் - 32ஆம் அதிகாரம்), பழமொழிநானூறு - இன்னாசெய்யாமை (5 பாடல்கள்), இனியவைநாற்பது - முதலைந்துபாடல்கள்

அலகு II பக்தி இலக்கியங்கள் 8

தேவாரம் - மூவர் தேவாரம் (15 பாடல்கள்) அப்பர் தேவாரம், திருஞானசம்பந்தர் தேவாரம், சுந்தரர் தேவாரம் (ஒவ்வொன்றிலிருந்தும் ஐந்துபாடல்கள்), காரைக்காலம்மையார் - மூன்றுபாடல்கள் (அற்புதத் திருவந்தாதி), மாணிக்கவாசகர் - திருவெம்பாவை (தேர்ந்தெடுக்கப்பெற்ற 5 பாடல்கள்), ஆண்டாள் - திருப்பாவை (தேர்ந்தெடுக்கப்பெற்ற 5 பாடல்கள்), குலசேகராழ்வார் - திருவேங்கடத்தில் பிறத்தலும் இருத்தலும் போதுமெனல் (11 பாசுரம்)

அலகு III காப்பியங்கள் 8

மணிமேகலை - ஆதிரைபிச்சையிட்டகாதை (20 அடிகள் மட்டும்), கம்பராமாயணம் - பாலகாண்டம், நாட்டுப்பலகம் (10 பாடல்கள் மட்டும்), இரட்சணியயாத்ரிகம் - சிலுவைப்பாடு (10 பாடல்கள்), சீறாபுராணம் - மானுக்குப் பிணைநின்றபடலம் (6 பாடல்கள்)

அலகு IV கட்டுரைகள் 7

உ.வே.சாமிநாதையர்-தமிழ்நாட்டுவணிகர். வ.இராமசாமிஐயங்கார்-முதறிஞர் இராஜகோபாலாச்சாரியார், மா.இராசமாணிக்கனார்-சித்தன்னவாசல் ஓவியங்கள், பி.எல்.சாமி-சங்க இலக்கியத்தில் அறிவியல் கலை, க.கைலாசபதி - பாரதியும் மேனாட்டுக் கவிஞரும், தொ. பரமசிவன் - சொல்லும் பொருளும்.

அலகு V இலக்கியவரலாறு 7

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

அலகு VI மொழிப்பயிற்சி 7

இலக்கணக் குறுப்புத் தருதல், வல்லினம் மிகுமிடங்களும், மிகாவிடங்களும், மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில் பெயர்த்தல்), கடிதங்களும் வகைகளும்

L – 30; P – 15; TOTAL HOURS – 45

REFERENCES:

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

OUTCOMES:

- மாணவர்கள் சமூகமாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்

COC 1201	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
		4	2	0	5

OBJECTIVES:

- To facilitate the understanding of Accounting in specific areas
- To understand the practical applicability of Financial Accounting
- To develop skill, related to problem solving and critical thinking

MODULE I BRANCH AND DEPARTMENTAL ACCOUNTS 15

Dependent branches-Accounting Method

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

MODULE II HIRE PURCHASE AND INSTALLMENT ACCOUNTING 12

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

MODULE III PARTNERSHIP 18

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

MODULE IV PARTNERSHIP 15

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

MODULE V DISSOLUTION OF A PARTNERSHIP 12

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

L – 52; P – 26; TOTAL HOURS – 78

TEXT BOOKS:

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

2. Jain & Narang (2015) Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCES:

1. R.L.Gupta & V.K.Gupta. (2009) Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Shukla & Grewal (2009) Advanced Accounting, S Chand & Co, New Delhi.
3. P.C.Tulsian (2009) - Financial Accounting , Tata McGraw-Hill
4. Financial Accounting-T.S.Reddy & A.Murthy, Margham Publications, Ch-17
5. Jain & Narang (2015) Financial Accounting, Kalyani Publishers, New Delhi.

OUTCOMES:

On successful completion of this course students are able to

- Record the transaction related to installment and hire purchase system
- Explain the accounting for branches and departments and transactions related to it.
- Record the transactions in partnership form of business

COC 1211	BANKING & FINANCIAL SYSTEM	L	T	P	C
		4	1	0	5

OBJECTIVES:

- Understand the specific function of various banks and importance of different development banks
- Various aspects of capital market and money market

MODULE I FINANCIAL SYSTEM 10

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

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

MODULE II BANKING 15

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

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

MODULE III NEGOTIABLE INSTRUMENTS ACT 10

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

MODULE IV CAPITAL MARKETS 15

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

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

MODULE V VENTURE CAPITAL 15

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

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

L – 52; T – 13; TOTAL HOURS-65

TEXT BOOK:

1. Banking & Financial System - B.Santhanam - Margham Publishers

REFERENCES:

1. Indian Financial Systems – Dr.S.Guruswamy
2. Banking & Financial System - B.Santhanam - Margham Publishers

OUTCOMES:

After completion of this course students will be able to

- Differentiate between banking and other type of business and types of bank customer relationship and various deposit services available to customer
- Understand the difference between banks and NBFCs
- Various funding agencies to a business

COC 1212**BUSINESS STATISTICS &
OPERATIONS RESEARCH****L T P C
4 1 0 5****OBJECTIVES:**

- To develop skills in analysis & interpretation of data
- Handle challenging problems using appropriate analysis tools

MODULE I INTERPRETATION OF STATISTICAL DATA 5

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

MODULE II MEASURES OF CENTRAL TENDENCY AND DISPERSION 15

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

MODULE III CORRELATION AND REGRESSION 10

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

MODULE IV TIME SERIES AND PROBABILITY 15

Time Series Analysis – Trend – Seasonal Variation.

Probability – Addition and Multiplication Theorem – Conditional probability

MODULE V OPERATIONS RESEARCH 20

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

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

1. Statistical Methods – S.P. Gupta, Sultan Chand & Sons .

REFERENCES:

1. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
2. Fundamentals of Statistics -Elhance D.N. KitabMahal
3. Operations Research – Hira and Gupta, S. Chand & Co.
4. Operations Research – Handy and H.A. Taha, Macmillan Publishers.

OUTCOMES:

After studying this course students will able to

- Tabulate and classify various statistical data
- To analyse data using various statistical tools
- To have knowledge on operations research analysis

COC 1204**DATABASE MANAGEMENT SYSTEM****L T P C****0 0 4 2****OBJECTIVES:**

- To analyze the large amount of data in meaningful way and quickly.
- To be able to demonstrate the proficiency in Access, executing powerful analysis on large database.

MODULE I**13**

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

MODULE II**15**

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

MODULE III**14**

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

MODULE IV**8**

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

MODULE V**10**

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

TOTAL HOURS – 60**TEXT BOOK:**

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

REFERENCES:

1. Michael Alexander and Dick Kusleika, Access® 2013 Bible, John Wiley & Sons, Inc
2. Michael Alexander, Microsoft Access 2007 Data Analysis, Wiley Publishing, Inc

OUTCOMES:

After studying this course students will able to

- Manage large data of business effectively
- Generate different type of reports from the large data effectively

COC 1205**BUSINESS ENVIRONMENT****L T P C****2 0 0 2****OBJECTIVES:**

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

MODULE I**Introduction****6**

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

MODULE II**Economic Environment****5**

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

MODULE III**Political Environment****5**

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

MODULE IV**Social Environment****5**

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

MODULE V**Global Environment****5**

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

TOTAL HOURS – 26**TEXT BOOK:**

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

REFERENCES:

- K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.
- Raj Agarwal, Business Environment, Excel Books, New Delhi, 2000
- Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.

OUTCOMES:

After studying this course students will be able to

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

LNC 1285**அடிப்படைத் தமிழ் I /****L T P C****BASIC TAMIL I****2 0 0 2**

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

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

நோக்கங்கள்

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

அலகு I**6**

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

அலகு II**6**

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

அலகு III**6**

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

அலகு IV**6**

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

அலகு V**2**

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

L – 26 ; TOTAL HOURS – 26**குறிப்புகள்**

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

வெளிப்பாடு

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்

LNC 1286

சிறப்புத் தமிழ் I/
ADVANCED TAMIL I

L T P C
2 0 0 2

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

நோக்கங்கள்

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
-

அலகு I செய்யுள் 8
யோகசித்தி – பாரதியார் - நீங்களே சொல்லுங்கள் - பாரதிதாசன் - போராட்டம் - முதுமை – அப்துல் ரகுமான் - தேசபிதாவுக்கு ஒரு பாடகன் அஞ்சலி – மேத்தா - தொலைந்து போனது - ஆண்டாள் பிரிதர்ஷினி - அலிகள் - ந. காமராசர்

அலகு II சிறுகதை 3
ஜெயகாந்தன் - பால்வடியும் முகம் - பி.எஸ்.ராமையா – பணம் பிழைத்தது

அலகு III இலக்கிய வரலாறு 5
கவிதை, சிறுகதை, நாவல்

அலகு IV மொழித்திறன் 5
பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச்சொற்கள் - கலைச் சொல்லாக்கம் - பழைதிருத்தம்

அலகு V படைப்பிலக்கியம் 5
கவிதை எழுதுதல், சிறுகதை வரைதல்

L – 26 ; TOTAL HOURS – 26

குறிப்புகள்

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

வெளிப்பாடு

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்

REFERENCES:

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

OUTCOMES:

After completing the course the students would be able to

- Understand the features of Shares and Debentures
- Develop an understanding about redemption of Shares and Debenture and its types
- Gets an exposure to the company final accounts and Goodwill
- Effectively use an idea about internal reconstruction

COC2111	MANAGEMENT ACCOUNTING	L	T	P	C
		4	1	0	5

OBJECTIVES:

- 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.

MODULE I INTRODUCTION TO MANAGEMENT ACCOUNTING 12

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

MODULE 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.

MODULE III FUND FLOW & CASH FLOW STATEMENT 13

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.

MODULE IV BUDGETING AND BUDGETARY CONTROL 12

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

MODULE V MARGINAL COSTING 13

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

of Managerial Costing (Simple Problems only).

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. M Y Khan, PK Jain, “Management Accounting”, Tata McGraw hill, Fourth Edition, 2003.
2. I.M. Pandey, “Management Accounting”, Vikas Publishing, third Edition, 2006.

REFERENCES:

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

OUTCOMES:

- Students will be able to analyse the financial statements using various Management accounting techniques
- To understand various Budgeting techniques and steps to implement them in business
- To be able to understand the differences between cash and fund flows in a business
- To identify the various concepts of Marginal Costing and its impact in business entity

COC2112	FOREIGN EXCHANGE	L	T	P	C
		4	2	0	5

OBJECTIVES:

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

MODULE I INTRODUCTION 15

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

MODULE II FOREIGN EXCHANGE MARKET 15

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

MODULE III EXCHANGE RATES 15

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

MODULE IV FOREX TRADING 15

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

MODULE V INDIAN FOREX MARKET 18

Indian ForexMarket : Foreign exchange administration in India Setting up and operating a forex dealership -Convertibility of Rupees on current account. Convertibility of rupee on capital account, Pros and Cons, Foreign Exchange control objectives. Methods - Exchange control in India - Role of FEDAI - FERA 1973 to

FEMA 1997 Bill - The Hawala market - Foreign exchange problems in India - Steps for settlement role of reserve Bank of India.

L – 52; T – 26; Total Hours –78

TEXT BOOKS:

1. C. Jeevanandam Foreign exchange

REFERENCES:

1. A.V. Rajawade : Foreign exchange, International.
2. A.K. Chatterjee : Principles of foreign exchange,
3. C. Jeevanadam : Foreign exchange arithmetics.

OUTCOMES:

Students will be able to calculate FOREX rates

- Will help student to identify the various steps in Foreign Exchange trading
- Students will understand the various regulation of Foreign Exchange

COC2113	PRACTICAL AUDITING	L	T	P	C
		4	0	1	5

OBJECTIVES:

- To understand the meaning, nature and scope of auditing and auditor
- To analyse the various audit programs
- To know how vouching is done by auditors
- To identify the various steps in valuation of assets and liabilities by an auditor
-

MODULE I INTRODUCTION 12

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

MODULE II AUDIT PROGRAMME 13

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

MODULE III VOUCHING 15

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

MODULE IV VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 13

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

MODULE V THE AUDIT OF LIMITED COMPANIES 12

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

L – 52; P – 13; Total Hours –65

TEXT BOOKS:

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. DinkarPagare-Principles and Practices of Auditing

REFERENCES:

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing
3. Sharma, SahityaBhavan, Agra – Auditing
4. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.

OUTCOMES:

- Student will be in a position to identify the various duties and responsibilities of an auditor
- Will be able to understand how vouching is done for cash receipts and cash payments
- Student will understand the various roles of an Internal Auditor
- Will bring knowledge to students about how an auditor prepares his audit report

COC 2114**BUSINESS ECONOMICS****L T P C****4 1 0 5****OBJECTIVES:**

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

MODULE I INTRODUCTION TO ECONOMICS 15

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

MODULE II DEMAND AND SUPPLY 10

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

MODULE III PRODUCTION THEORY 10

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

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 15

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

Revenue Analysis: Average and Marginal Revenue Curves, Relationship between Revenue curves

MODULE V MARKET STRUCTURE 15

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

Monopoly: Introduction and features, Price discrimination, Price and output decisions

of discriminating monopolist., Types of monopoly, Price and output determination in short run and long run

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

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOK:

1. Business Economics-S Sankaran, Margam Publication
2. Business Economics-Lekhi- Kalyani publications

REFERENCES:

1. Managerial economics: an integrative approach by hirshey, mark, cengage learning
2. Micro economics by Salvatore dominick, oxford university press
3. Advanced economic theory. micro economic analysis by aujah.I, s. chand& company

OUTCOMES:

Through this course students should be able to

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

COC 2106	OFFICE MANAGEMENT	L	T	P	C
		2	0	0	2

OBJECTIVES:

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

MODULE I INTRODUCTION 5

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

MODULE II OFFICE ORGANIZATION 6

Office organization – Definition, Characteristics and Steps – Types of Organization – Functions of an Office administrator

MODULE III RECORD MANAGEMENT 5

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

MODULE IV OFFICE COMMUNICATION 5

Office Communication – Correspondence–Meaning of office communication & mailing

MODULE V FORM LETTERS & REPORT WRITING 5

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

TOTAL HOURS-26**TEXT BOOK:**

1. Office Management by S.P.Arora, Vikas Publications.

REFERENCES:

1. Fundamentals of office management – by J.P.Mahajan
2. Office Management – R.S.N.Pillai&Bagavathi- S.Chand.

3. Office Management – R K Chopra , Himalaya Publication

OUTCOMES:

Through this course students should be able to

- Identify the various elements of Office Management
- Analyze the various functions of an Office Administrator
- Understand the various office communication techniques
- Identify the various Office Communication in the environment

LNC 1285**அடிப்படைத் தமிழ் II /****L T P C****BASIC TAMIL II****2 0 0 2**

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

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

நோக்கங்கள்

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

அலகு I**6**

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

அலகு II**6**

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

அலகு III**6**

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

அலகு IV**6**

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

அலகு V**2**

உரையாடல் எழுதுதல் (Dialogue Writing) - மொழிபெயர்ப்பு செய்தல் (Translation)-

நாளிதழ் படிக்க பயிற்சி தருதல் (Practice on reading Newspaper)

L – 26 ; TOTAL HOURS – 26

குறிப்புகள்

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

வெளிப்பாடு

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்

LNC 1286

சிறப்புத் தமிழ் II /
ADVANCED TAMIL II

L T P C
2 0 0 2

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

நோக்கங்கள்

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்

அலகு I	செய்யுள்	8
சங்க இலக்கியம் - புறம் 2 அகம் 2 - சிலப்பதிகாரம் - அடைக்கலக்காதை (தெரிவு செய்யப்பட்டவை) - திருக்குறள் - 1 - திருமந்திரம் - 3 பாடல்கள் - இயேசு காவியம் - கசப்புறு பாத்திரம் (தெரிவு செய்யப்பட்டவை) - சீறாபுராணம் - மானுக்குப் பிணை நின்ற படலம் (தெரிவு செய்யப்பட்டவை) - குற்றாலக்குறவஞ்சி - சிங்கன் சிங்கி உரையாடல்		
அலகு II	உரைநடை	3
எது வாழ்க்கை, அறிவியலும் இலக்கியம்		
அலகு III	இலக்கிய வரலாறு	5
எட்டுத்தொகை, பத்துப்பாட்டு		
அலகு IV	பயன்பாட்டுத்தமிழ்	5
கடிதம் எழுதுதல் - கட்டுரை எழுதுதல் - தமிழ் இணையதளங்கள் அறிதல்		
அலகு V	மொழிப்பயிற்சி	5
வல்லினம் மிகுமிடங்கள் - மிகாவிடங்கள் - மொழிபெயர்ப்பு		

L – 26 ; TOTAL HOURS – 26

குறிப்புகள்

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

வெளிப்பாடு

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்

SEMESTER IV

COC2201	ADVANCED CORPORATING ACCOUNTING	L	T	P	C
		4	2	0	5

OBJECTIVES:

- To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.
- To impart knowledge on Accounting for Liquidating companies
- To introduce the concepts of accounting among Holding & Subsidiary Books

MODULE I	ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES	15
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Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company.

MODULE II	ACCOUNTS OF BANKING COMPANIES	15
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Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

MODULE III	ACCOUNTS OF INSURANCE COMPANIES	15
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Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

MODULE IV	LIQUIDATION OF COMPANIES	15
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Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Accounts.

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MODULE V	HOLDING COMPANY ACCOUNTS	18
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Holding Company- Subsidiary Company – capital Profit – Revenue Profits –Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

L – 52; T – 26; Total Hours –78

TEXT BOOKS:

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

REFERENCES:

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

OUTCOMES:

After completing the course the students would be able to

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

COC2211	PRINCIPLES OF FINANCIAL MANAGEMENT	L	T	P	C
		5	1	0	5

OBJECTIVES:

- To enhance student's knowledge on various aspects related to Financial Management
- To understand different types of risks that are present in the current market conditions
- To impart knowledge on various types of Leverages and Capital Structure decisions
- To have an overview of Cash Management and Receivables Management

MODULE I RISK AND RETURN 12

Risk and Return Introduction Meaning of Return Types of Return- Holding Period Return, Annualized Return, Expected Return Meaning of Risk Types of Risk- Business Risk, Financial Risk, Interest Rate risk, Market Risk and Liquidity Risk (Including Practical Problem)

MODULE II LEVERAGE 13

Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)

MODULE III CAPITAL STRUCTURE DECISIONS 15

Capital Structure Decisions Meaning Choice of Capital Structure. Importance Optimal capital Structure EBIT-EPS Analysis Cost of Capital, Capital structure and Market Price of Share Capital Structure Theories Dividend Policy - Payout Ratio

MODULE IV CASH MANAGEMENT 12

Introduction Motives for holding cash Aspects of cash management Long terms cash forecasting Reason for cash surplus Cash management: Basic strategies, Cash Management Techniques/Processes, Marketable Securities (Including Practical Problems)

MODULE V RECEIVABLE MANAGEMENT 13

Introduction Aspects of Receivable Management Credit Policy, Credit Evaluation, Credit Granting decision, Control on Accounts Receivable (Including Practical Problems)

L – 52; P – 13; Total Hours –65

TEXT BOOKS:

1. Prasanna Chandra – Fundamentals of Financial Management, TMH

REFERENCES:

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

OUTCOMES:

- Students will be equipped with the knowledge of various Financial Management techniques
- Students will be able to understand various concepts of Leverages
- Students will analyze various Cash Management and Receivables Management concepts in Financial Statements

COC2212	BUSINESS AND CORPORATE LAWS	L	T	P	C
		4	0	1	5

OBJECTIVES:

- To help the students to understand the basic laws related with business and corporate.
- To orient students, about the legal aspects of business and corporate
- To familiarize the students with case law studies related to Business and Corporate Law

MODULE I INTRODUCTION 12

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

MODULE II CONTRACT ACT 13

Performance of contract-discharge of contract-Remedies of breach of contract-Quasi contract(general contract-section 1 to 75) Contract of indemnity-Guarantee-Bailment &pledge-contract of agency.

MODULE III SALE OF GOODS ACT 15

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

MODULE IV COMPANIES ACT 13

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

MODULE V FOREIGN EXCHANGE 12

Foreign exchange management act 1999(FEMA)-Information technology act-Intellectual property rights(IPRA).

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. Business laws-N.D.Kapoor, sultan chand& sons

REFERENCES:

1. P.Saravanel,S.Sumathi, Legal System in Business,
2. Kapoor publication pvt., ltd – Student guide to Student guide to mercantile law
3. Balachandran, by Company law - Vijai Nicole publication.

OUTCOMES:

- Make the students understand about business and corporate law
- Develop knowledge on contract and various types of contracts
- To help the students to understand the concept of sale of goods
- Make the students understand about companies and its types
- To equip the students with proper knowledge about Foreign exchange

COC2213	GOODS & SERVICE TAX (GST)	L	T	P	C
		4	0	1	5

OBJECTIVES:

- To provide students with a working knowledge of principles and provisions of GST
- To make students understand the various impacts of GST in current scenario
- To impart knowledge to students about the procedures involved in calculation in GST

MODULE I INTRODUCTION 13

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

MODULE II LEVY AND COLLECTION OF GST 15

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

MODULE III INPUT TAX CREDIT 12

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work

MODULE IV PROCEDURES 12

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

MODULE V SPECIAL PROVISIONS 13

Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals

L – 52; P – 13; Total Hours –65**REFERENCES:**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
8. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
9. Vastu and SevakarVidhan by Government of India Note: More Readings for this paper will be notified in due course of time.

OUTCOMES:

- Students will be able to identify the various aspects of GST
- They will be able to calculate the value of GST on different products
- Students will have knowledge on Input Tax Credit methods
- Students will be equipped with the knowledge of how GST is levied and collected

COC2214	FISCAL ECONOMICS	L	T	P	C
		5	1	0	5

OBJECTIVES:

- To impart knowledge on Public Finance to students
- To make students understand the concepts like Public Expenditure and Revenue
- To brief about the term Direct & Indirect Taxes
- To make students understand the Financial policy in India

MODULE I INTRODUCTION 15

Public Finance – Its meaning and Scope – Uses and Role of Public Finance in the Economy – Public Finance and private Finance – The principles of maximum social advantage

MODULE II PUBLIC EXPENDITURE & PUBLIC REVENUE 15

Sources of revenue of the center and states – Recent trends – Tax Revenues – Non-tax Revenues – Recent trends – Role of Direct taxes – Income Tax – Corporate Tax – Excise duty and customs duty – Wealth Tax – Capital gains Tax – Death duty, gift Tax – Public Expenditure – general growth of public expenditure – causes, effects and control of expenditure.

MODULE III TAXATION – PRINCIPLES AND KINDS 15

Principles of taxation – The cost of Service – The benefit – The ability to pay – The progressive and proportional Taxation – Direct and Indirect Taxes – Merits and demerits – VAT – shifting of tax burden – effects of Taxation.

MODULE IV PUBLIC DEBT 15

Need for Public debt – Public debt and private debt – causes and effects of public – debt – public department redemption – Public department– recent trends – Public debt of the State Government.

MODULE V FEDERAL FINANCE 18

Evolution – Central – State Financial Relationship – Finance Commissions – The Recent Finance Commission and its report – Local Finance – Its trend in India – Fiscal policy – Objectives, uses, limitations – Fiscal policy in India – functional finance of A.P.Lerner.

L – 52; T – 26; Total Hours –78

TEXT BOOKS:

1. Sundaram. KPM. Fiscal Economics, Sultan Chand Educational Publishers – New Delhi – 2.
2. Sankaran. S - Fiscal Economics- MarghamPublication,Chennai.

REFERENCES:

1. Ganguli – NN., (1998) Public Finance, Sultan Chand Publication, New Delhi – 2.
2. Loganathan. P., (2000), Public Finance, Emerald publishers. 135.Annasalai – Madras – 2.
3. Sankaran K. (2002), Kamala Publication, Madras – 2.

OUTCOMES:

On the successful completion of the course the students should have:

- The student will understand about the various Financial aspects of the country
- Knowledge about Public Debt & Finance
- The roles of various Direct and Indirect Taxes

COC2206**COMMUNICATION SKILLS**

L	T	P	C
2	0	0	2

OBJECTIVES:

- To equip students with networking system
- To make awareness among students on how to maintain public relation
- To familiarize with grievance handling procedure.
- To gain/ acquires skill on business correspondence

MODULE I PRESENTATION SKILLS 5

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

MODULE II GROUP COMMUNICATION - I 5

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

MODULE III GROUP COMMUNICATION - II 5

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

MODULE IV BUSINESS CORRESPONDENCE TRADE LETTERS 6

Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act
[Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]

MODULE V LANGUAGE AND WRITING SKILLS 5

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

manner

L – 26; T – 0; Total Hours –26

REFERENCES:

1. Alien, R.K.(1970) Organisational Management through Communication.
2. Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
3. BoveeCourtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York, Taxman Publication

OUTCOMES:

After completing the course the students would be able to

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

SEMESTER V

COC3111	PRINCIPLES OF COST ACCOUNTING	L	T	P	C
		4	2	0	5

OBJECTIVES:

- To enlighten the students on the importance of cost ascertainment reduction and control.
- To teach the students to calculate the element-wise and the total cost of product and services
- To understand the methods of costing adopted by different types of industries.

MODULE I INTRODUCTION TO COSTING 15

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

MODULE II MATERIAL PURCHASE AND CONTROL 15

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

MODULE III PRICING OF MATERIALS 15

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

MODULE IV LABOUR COSTING 15

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover –

Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's

Plans – Calculation of Earnings of Workers

MODULE V OVERHEADS 18

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

L – 52; T – 26; Total Hours –78**TEXT BOOKS:**

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

REFERENCES:

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

OUTCOMES:

- Students will be able to analyse the term cost in every aspect
- They will have knowledge about the various Elements of Cost
- Students will be able to prepare a Cost Sheet for an Organisation
- Students will have an understanding on various components of cost and steps to control it

COC3112	ADVANCED FINANCIAL MANAGEMENT	L	T	P	C
		4	2	0	5

OBJECTIVES:

- To create awareness on Financial Planning
- To equip with application on Dividend, Equity and its yield
- To make them learn on the approaches to theory on Dividend
- To make them familiar on Portfolio Management and Mutual Fund

MODULE I FINANCIAL POLICY AND CORPORATE STRATEGY 15

Meaning of strategic financial management Strategic financial decision making framework Functions of Strategic Financial Management Financial Planning

MODULE II SECURITY ANALYSIS 15

Fundamental analysis - Meaning, Dividend growth model and PE multiple Industry analysis - Factors affecting industry analysis, Techniques used industry analysis, Company analysis Technical analysis - Meaning ,General principles and methods, The Dow theory, Market indicators Bond valuation - Introduction , Bond valuation model ,Bond value theorems ,Yield to maturity Bond values with semi-annual interest

MODULE III DIVIDEND DECISIONS 15

Introduction of dividend policy Practical considerations in dividend policy Theories on dividend policy, Traditional position, Walter approach, Gordon Growth approach Modigliani and Miller hypothesis

MODULE IV MUTUAL FUNDS 15

Introduction Classification of MFs Evaluating performance MFs, NAV, Costs incurred by MFs, Holding Period Return Criteria for evaluating the performance, Sharpe ratio, Treynor ratio, Jensen's ratio

MODULE V PORTFOLIO THEORY 18

Activities in portfolio management Objectives of portfolio management Theories, Traditional approach, Modern approach Portfolio analysis

L – 52; T – 26; Total Hours –78

TEXT BOOKS:

1. Prasanna Chandra – Fundamentals of Financial Management, TMH

REFERENCES:

- I.M. Pandey , “Financial Management”, Vikas Publishing House Pvt Ltd, 01-Nov-2009
- P.c. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications, 2004.
 - Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

OUTCOMES:

On the successful completion of the course the students should have:

- Equip them with gaining knowledge on Financial Planning
- Familiarize with dividend theories and its approaches
- Get good knowledge on Mutual Knowledge and Portfolio Management

COC3113**TAXATION I****L T P C****4 0 2 5****OBJECTIVES:**

- To enable the students in familiarizing the income tax provisions and to compute tax liability.
- To impart Knowledge of various heads of Income under Income Tax act
- To enlighten students on various concepts relating to Taxation in day today transactions

MODULE I INTRODUCTION 15

Basic concepts: Income, agricultural income, casual income, assessment year, previous year, Gross total income, person: Tax evasion, Avoidances and tax planning.
- Bases of Charge: Scope of total income residential status and tax liability, income which does not form part of total income

MODULE II INCOME FROM SALARIES 15

Income from Salaries – Definition- features – composition of salary income – treatment of P.F – Allowances – perquisites – rent free accommodation – treatment of other items in salary – deductions – tax rebate

MODULE III INCOME FROM HOUSE PROPERTY 15

Income from house Property – computation of annual value – deductions from house property – comprehensive problems ; self-occupied houses –house deemed to be let out – house let out and self-occupied – let-out house property.

MODULE 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.

MODULE V CAPITAL GAINS 18

Capital gains – computation of all kinds of capital gains – exemption of tax on capital gains - Income chargeable under the head Income from other Sources

L – 52; T – 26; Total Hours –78**TEXT BOOKS:**

1. Singhanai V.K., Students" Guide to Income Tax"Taxmann, Delhi.*

REFERENCES:

1. Prasad, Bhagwathi., Income Tax Law & Practice; Wiley Publication New Delhi.
2. Mehrotra H.C., Income Tax Law & Accounts, SahityaBhawan, Agra.
3. DinkerPagare., Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. GirishAhuja and Ravi Gupta., Systematic approach to income Tax; SahityaBhawanPublications, New Delhi.
5. Chandra Mahesh and Shukla D.C., Income Tax Law and practice; PragatiPublications, New Delhi.

OUTCOMES:

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

COC3105**PERSONALITY DEVELOPMENT****L T P C****2 0 0 2****OBJECTIVES:**

- To Make Aware About The Importance Of Personality And Development InThe Business World.
- To Make The Students Follow The Good Personality And Create A Good Relationship With Others.

MODULE I PERSONALITY DEVELOPMENT-INTRODUCTION 5

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

MODULE II ATTITUDES AND VALUES 5

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

MODULE III MOTIVATION 5

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

MODULE IV SELF ESTEEM AND SMART 6

Term Self-Esteem - Symptoms - Advantages - Do's And Don'ts To Develop Positive Self-Esteem – Low Self-Esteem - Symptoms - Personality Having Low Self Esteem - Positive And Negative Self-Esteem. Interpersonal Relationships - Teaming - Developing Positive Personality - Analysis of Strengths and Weaknesses. Concept Of Goal-Setting - Importance Of Goals - Dream Vs Goal - Why Goal-Setting Fails? – Smart (Specific, Measurable, Achievable, Realistic, Time-Bound) Goals - Art Of Prioritization - Do's And Don'ts About Goals.

MODULE V BODY LANGUAGE, STRESS MANAGEMENT & TIME MANAGEMENT 5

Body Language - Assertiveness - Problem-Solving - Conflict And Stress Management - Decision-Making Skills - Positive And Creative Thinking - Leadership

And Qualities Of A Successful Leader - Character-Building - Team-Work - Lateral Thinking - Time Management - Work Ethics – Management Of Change - Good Manners And Etiquettes (Concept, Significance And Skills To Achieve Should Be Studied.)

L – 26; T – 0; Total Hours –26

TEXT BOOKS:

1. Richard Denny, “Communicate To Win”, Kogan Page India Private Limited, New Delhi-2009.

REFERENCES:

1. S. P. Robbins, “Organisational Behaviour”, Prentice-Hall Of India Pvt. Ltd., New Delhi-15th edition, 2013
2. Rajendra Pal And J. S. Korlhalli, “Essentials Of Business Communication”, Sultan Chand & Sons, New Delhi, 1st edition, 2012.

OUTCOMES:

After completing the course the students would be able to

- Provide orientation about personality development
- Understand the importance of Values and Attitudes for their self-development.
- give them Motivation and to create knowledge about motivation theories
- Enable them to become SMART and Self esteemed
- Create awareness about body language and stress management

Chennai

REFERENCES:

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

OUTCOMES:

After completing the course the students would be able to

- Calculate the various elements of cost of a product
- Analyse the various Marginal Costing Techniques
- Identify the various Job and Process Costing methods

COC3212	COMPUTERIZED ACCOUNTING	L	T	P	C
		4	0	2	5

OBJECTIVES:

- To create an awareness on operation and maintenance of computerized accounting.
- To educate students on latest version of tally accounting software.

MODULE I FUNDAMENTALS OF COMPUTERIZED ACCOUNTING 15

Fundamentals of Computerized accounting – Computer accounting Vs Manual accounting. Architecture and customization of Tally – Features of Tally – Configuration of Tally – Tally screen and menu.

MODULE II CREATION OF COMPANY 15

Creation of company – Group – Editing and deleting ledgers. Creation of ledgers – Editing and deleting ledgers. Introduction to voucher entries – Payment voucher – Contra voucher – Journal voucher – Editing and deleting vouchers.

MODULE III INTRODUCTION TO INVENTORIES 15

Introduction to inventories – Creation – Configuration and features of stock item – Editing and deleting – Usage of stock in voucher entry – Purchase orders – Stock vouchers.

MODULE IV INTRODUCTION TO COST 15

Introduction to cost – Creation of cost categories – Creation of cost centers – Editing and deleting – Usage of cost category and cost centers in voucher entry.

MODULE V VALUE ADDED TAX. 18

Generating and printing reports in detailed and condensed format – Day book – Balance sheet – Trial Balance – Profit and Loss account – Ratio analysis – Cash flow statement – Fund flow statement – Cost centers report – Inventory report – Bank reconciliation statement. - VAT.

L – 52; T – 26; Total Hours –78

TEXT BOOKS:

1. K.K.Nandhani - Implementing tally 9.0 - BPB Publishers
2. Tally Note Book - Work book and study material - Teaching Staff from the department

REFERENCES:

1. Narmata Agarwal – Tally – Dreamtech press

OUTCOMES:

After completing the course the students would be able to

- At the end of the course, students shall be able to initiate, operate and maintain computerized accounts of business concern using Tally accounting software as per the version in the use.

COC3213	TAXATION – II	L	T	P	C
		4	0	2	5

OBJECTIVES:

- To impart knowledge on Computation on Tax Liability
- Get awareness on powers and functions of Income Tax Officers
- Students will get knowledge and information on appealing procedure

MODULE I COMPUTATION OF TAX LIABILITY 15

Computation of total income and tax liability of an individual, H.U.F and firm.

MODULE II AGGREGATIONS AND DEDUCTIONS 15

Aggregation of income; Set-off and carry forward of losses; Deduction from Gross total income

MODULE III TAX MANAGEMNET 15

Tax Management: Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals.

MODULE IV INCOME TAX AUTHORITIES 15

Income Tax Authorities: Powers and Functions of Income Tax Officer, Central Board of Direct Taxes, Commissioner of Income Tax – Types of Assessments and Rectification of Mistakes – Recovery of Tax and Refunds.

MODULE V APPEALS AND REVISION 18

Appeals and revision – procedure in appeal – powers of commissioner (Appeal) – appeal to Appellate Tribunal – reference to high court- appeal to supreme court – revision of best judgement assessment – revision by commissioner – penalties and prosecution – procedure and time limit for imposing penalty – offences and prosecution

L – 52; T – 26; Total Hours –78

TEXT BOOKS:

1. Singhanai V.K., Students" Guide to Income Tax; Taxmann, Delhi.*

REFERENCES:

1. Prasad, Bhagwathi., Income Tax Law & Practice; Wiley Publication New Delhi.
2. Mehrotra H.C., Income Tax Law & Accounts, SahityaBhawan, Agra.

3. DinkerPagare., Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. GirishAhuja and Ravi Gupta., Systematic approach to income Tax; SahityaBhawanPublications, New Delhi.
5. Chandra Mahesh and Shukla D.C., Income Tax Law and practice; PragatiPublications, New Delhi.

OUTCOMES:

After completing the course the students would be able to

- Calculate the tax liability of an Individual
- Identify the various Deductions available in computation of Tax Liability
- Understand the various roles and responsibilities of Income Tax Officers

COC 3204**VALUE EDUCATION**

L	T	P	C
2	0	0	2

OBJECTIVES:

- To help individuals think about and reflect on different values.
- To deepen understanding, motivation and responsibility with regard to making personal and social choices and the practical implications of expressing them in relation to themselves, others, the community and the world at large.
- To inspire individuals to choose their own personal, social, moral and spiritual values and be aware of practical methods for developing and deepening.

MODULE I**VALUE SYSTEM****4**

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

MODULE II**PERSONAL VALUES****6**

definition of person - Self confidence – Self discipline – Self Assessment – Self restraint – Self motivation – Determination – Ambition – Contentment – Humility and Simplicity – Sympathy and Compassion –Gratitude – Forgiveness – Honesty – Courtesy.

MODULE III**SOCIAL VALUES****5**

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

MODULE IV**PROFESSIONAL VALUES****4**

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

MODULE V**BEHAVIORAL VALUES**

Individual values and group values – Good manners at home and outside – Equality – purity of thought, speech and action – Understanding the role of religion – Faith – Understanding the commonness of religions –respect for other faiths – unity diversity – Living together – Tolerance – Non-violence – Truthfulness – Common aim –Unified efforts towards peace – Patriotism.

TOTAL HOURS – 26**OUTCOMES:**

Through this course students should be able to

- to be respectful of others
- To provide guiding principles and tools for the development of the whole person recognizing that the individual is comprised of Physical, Intellectual, Emotional and Spiritual dimensions.
- Students will understand the importance of acting responsibly and respectfully when using forums, social media, or mobile
- Be good citizens and learn to avoid the misuse of information or to acknowledge and respect others' right to peace and privacy.
- Showing tolerance and understanding to those less fortunate.

PROGRAMME ELECTIVE

COCX01	INVESTMENT MANAGEMENT	L	T	P	C
		4	1	0	5

OBJECTIVES:

- To provide knowledge on the various investment avenues that benefit the individuals and nation.
- To introduce the students to the application of various tools and techniques of investments and risks management.

MODULE I INVESTMENT 13

Investment - Investment process - Speculation - Security Analysis - Construction of portfolio - Negotiable and non-negotiable securities – Concepts of Risk and Return

MODULE II PRIMARY AND SECONDARY MARKET 12

New issue market - Methods of issues -Placement of the issues - Pricing of new issues - Investors protection - The secondary market - History of stock exchange - Its function - Types of orders - Share groups - Online trading.

MODULE III FUNDAMENTAL ANALYSIS 12

Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis - Quantitative Analysis.

MODULE IV TECHNICAL ANALYSIS AND EMH 13

Technical Analysis - Assumptions - History of technical analysis -Technical tools - Dow Theory - Primary trend - Secondary trend - Mirror trends. Technical Analysis - Assumptions - History of technical analysis -Technical tools - Dow Theory - Primary trend - Secondary trend - Mirror trends.

MODULE V DERIVATIVES 10

Futures and Options - Meaning - Types - Factors affecting the value of option - Futures - Types.

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. PunithavathiPandian, (2013), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.

REFERENCES:

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

OUTCOMES:

After completing the course the students would be able to

- Obtains in-depth knowledge on stock market operations(Equity Market)
- Get acquainted with analysis on fundamental and technical analysis
- Get an insight in the derivatives market

COCX02	INTERNATIONAL FINANCE	L	T	P	C
		4	1	0	5

OBJECTIVES:

- To have exposure on international monetary system
- To understand about balance of payments
- To familiarize the international financial markets and instrument

MODULE I INTRODUCTION 13

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

MODULE II BALANCE OF PAYMENT 12

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

MODULE III INTERNATIONAL FINANCIAL MARKETS 12

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

MODULE IV CURRENCY RISK AND EXPOSURE 13

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

MODULE V FOREIGN DIRECT INVESTMENT (FDI) 10

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

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. Dr. V.A. Avadhani, International Finance, JBA, New Delhi, 2011
2. Kevin. S Fundamentals of International Financial Management, PHI, Delhi, 2009.

REFERENCES:

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

OUTCOMES:

After completing the course the students would be able to

- Get an exposure on monetary system
- Familiarized with the financial markets and instruments
- Gain knowledge on balance of payment

REFERENCES:

1. M.N.Mishra, Modern concepts of Insurance, S.Chand&Co., 2000
2. P.S .Palandi, Insurance in India, Response Books – Sagar Publications, 2000

OUTCOMES:

After completing the course the students would be able to

- Gains wide information on nature and principles of insurance
- Acquires knowledge of various types of insurances (life , Marine, Fire)
- Gets an insight into the importance of burglary

COCX05	RESEARCH METHODOLOGY	L	T	P	C
		3	2	0	5

OBJECTIVES:

- To enable to student to understand and work methods and concepts related research.
- To enable the student to develop research project and work with research problem.

MODULE I INTRODUCTION 13

Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research.

MODULE II PROCESS OF SELECTION AND FORMULATION OF RESEARCH PROBLEM 12

Problem Selection / Identification of the problem – Sources of research problems – Criteria of a good research problem – Principles of research problem – Hypothesis – Meaning – Sources of Hypothesis – Characteristics of good Hypothesis.

MODULE III RESEARCH DESIGN 12

Meaning of R/D – Types of R/D – Essential steps in preparation of R/D – Evaluation of the R/D – A Model Design.

MODULE IV DATA COLLECTION AND ANALYSIS AND INTERPRETATION OF DATA. 13

Main forms of Data Collection responses – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation

MODULE V . RESEARCH REPORT 10

Meaning of R / R – Steps in Organization of R / R – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report.

L – 39; T – 26; Total Hours –65

TEXT BOOKS:

1. Dr. P. Ravilochanan, Research Methodology, Margham Publications, Chennai

REFERENCES:

1. C. R. Kothari - Research Methodology: Methods and Techniques- New Age

International Publisher.

2. Patten chetty - Research Methodology - Rainbow Publications.
3. P.Saravanel- Research Methodology - Kidap Publications

OUTCOMES:

After completing the course the students would be able to

- Get good understanding on research concept and its methods
- Gets awareness on choosing research topics
- Acquire knowledge on how to define a problem
- Gets an idea on how to prepare project proposal

COCX21	ACCOUNTING STANDARD	L	T	P	C
		5	1	0	5

OBJECTIVES:

- To lay a theoretical foundation for the preparation and presentation of financial statements;
- To gain working knowledge of the professional standards, principles and procedures of accounting and their application to different practical situations;
- To gain the ability to solve simple problems and cases relating to sole proprietorship, partnership and companies; and
- To familiarize students with the fundamentals of computerized system of accounting.

MODULE I INTRODUCTION 15

A General Knowledge of the framing of the accounting standards, national and international accounting authorities, adoption of international financial reporting standards

MODULE II Accounting Standards - I 15

AS 1: Disclosure of Accounting Policies

AS 2: Valuation of Inventories

MODULE III Accounting Standards - II 15

AS 3: Cash Flow Statements

AS 6: Depreciation Accounting

MODULE IV Accounting Standards - III 15

AS 7: Construction Contracts (Revised 2002)

AS 9: Revenue Recognition

MODULE V Accounting Standards - IV 18

AS 10: Accounting for Fixed Assets

AS 13: Accounting for Investments

L – 52; T – 26; Total Hours –78

REFERENCES:

1. IPCC/IPCE study material

OUTCOMES:

On the successful completion of the course the students should have:

- Knowledge about various accounting standards and its impacts
- They will be able to have an indepth knowledge about various Accounting standards that are commonly used in Financial aspects
- They will be able to understand the concepts of Financial reporting and its impact

COCX22**FINANCIAL MARKETS & SERVICES****L T P C****4 0 1 5****OBJECTIVES:**

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

MODULE I INTRODUCTION TO FINANCIAL SERVICES 10

An overview of financial system in Markets – Objectives of financial system – Types of financial services – Regulation of Financial services – Problems and Prospects of Financial service sector.

MODULE II INTRODUCTION TO FINANCIAL MARKET 10

Management of NIM – Secondary market Vs NIM - Functions of Stock exchanges — National Stock Exchanges – OTCEI- Non Banking Financial Institutions - SEBI Functions and Workings - Listing of securities.

MODULE III CREDIT RATING, FACTORING & FORFAITING 15**Credit Rating:**

Definition- Features – Advantages – Credit rating system (Growth Factors) – Global Credit Rating agencies – Rating agencies in India (CRISIL, IICRA, CAREDCR) - Credit rating symbols – Credit rating process and its limitations, - SEBI Guidelines – Future credit rating in India.

Factoring & Forfaiting:

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

MODULE IV LEASING AND HIRE PURCHASE 15

Leasing: The concept –Types of lease – Structure of leasing industry – Legal aspects – Problems and prospects.

Hire purchase: Meaning – Hire purchase –Leasing VS Hire purchase – Problems and prospects of hire purchase in India.

MODULE V MUTUAL FUNDS, DEMATERIALISATION & 15
REMATERIALISATION

Mutual Funds: Meaning – Classification – Functions – Importance – Risk involved in M.F) – Commercial banks and Mutual Funds (includes UTI, LIC) -. General guidelines of M.F. – Future of mutual fund industry.

Dematerialisation&Rematerialisation:

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

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

1. Gordon Natarajan - Financial Markets and Services – Himalaya publishing House

REFERENCES:

1. Banking & Financial System - B.Santhanam - Margham Publishers
2. Indian Financial Systems – Dr.S.Guruswamy
3. Vasant Desai, Indian Financial Systems, Himalaya Publishers

OUTCOMES:

After completing the course the students would be able to

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