



**REGULATIONS 2016**

**CURRICULUM AND SYLLABI**

**B.Com**

**GENERAL**



## **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 organizations 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 provide a strong foundation in Accounting, Business Laws and Taxation to the students
- To prepare students to pursue professional courses like CA, CWA, CS etc
- 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

- Apply the knowledge of accounting, business laws and taxation to understand the 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.





**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**

<b>Degree</b>	<b>Mode of Study</b>
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>B.Sc</b>	i. Computer Science ii. Bio Technology
3.	<b>B.B.A</b>	i. Financial Services
4.	<b>B.Com</b>	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  $i^{\text{th}}$  course and  $GP_i$  is the Grade Point in the  $i^{\text{th}}$  course, GPA will be calculated according to the formula

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

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 GENERAL****CURRICULUM & SYLLABI, REGULATIONS 2017****SEMESTER I**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
1	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	<b>25</b>

**SEMESTER II**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
1	AECC	ENC 1284	General English II	3	0	1	3	
2	AECC	LNC1283/ LNC 1284	German - II/ Tamil - II	3	1	0	3	
3	PC	COC 1201	Advanced Financial Accounting	4	2	0	5	
4	PC	COC 1202	Business Law	4	1	0	5	
5	PA	COC 1203	Business Economics	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	<b>25</b>

**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 2102	Company Law	4	1	0	5	
3	PC	COC 2103	Marketing Management	4	2	0	5	
4	PC	COC 2104	Entrepreneurship Development	4	0	1	5	
5	PA	COC 2105	Business Statistics I	4	2	0	5	
6	SS	COC 2106/ LNC 2185/ LNC 2186	Office Management/ Basic Tamil II/ Advance Tamil II	2	0	0	2	<b>27</b>

**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 2202	Financial Management	5	1	0	5	
3	PC	COC 2203	Banking Theory, Law & Practice	4	0	1	5	
4	PC	COC 2204	Financial Markets & Services	4	0	1	5	
5	PA	COC 2205	Business Statistics II	5	1	0	5	
6	SS	COC 2206	Communication Skills	2	0	0	2	<b>27</b>

**SEMESTER V**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 3101	Income Tax Law & Practice I	4	2	0	5
2	PC	COC 3102	Cost Accounting	4	2	0	5
3	PC	COC 3103	Human Resource Management	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	<b>27</b>

### SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C	
1	PC	COC 3201	Income Tax Law & Practice II	4	2	0	5	
2	PC	COC 3202	Management Accounting	4	2	0	5	
3	PC	COC 3203	Auditing	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	<b>27</b>

**Total Credits: 158 Credits**

**LIST OF PROGRAMME ELECTIVE**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	PE	COCX01	Investment management	4	1	0	5
2	PE	COCX02	International finance	4	1	0	5
3	PE	COCX03	Business strategies	4	1	0	5
4	PE	COCX04	Insurance	4	1	0	5
5	PE	COCX05	Research methodology	3	2	0	5
6	PE	COCX06	E-commerce	4	1	0	5

**SEMESTER I**

<b>ENC 1184</b>	<b>GENERAL ENGLISH II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- 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**

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

**MODULE II** **8**

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

**MODULE III** **9**

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

**MODULE IV** **8**

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

**MODULE V** **6****Prose** KillersA 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****6****MODULE VI****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 I**

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.

**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
- 6.

**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

**OBJECTIVES:**

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

**அலகு I இருபதாம் நூற்றாண்டுமரபுக்கவிதைகள் 8**

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

**அலகு II புதுக்கவிதைகள் 8**

ஈரோடு தமிழன்பன் - கனாக்காணும் வினாக்கள், மீரா - ஊசிகள், வைரமுத்து - அந்தி, நா.காமராசன் - அலிகள், தாமரை - ஒருகதவும் 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, பிழைதிருத்தம் (ஒருமை, பன்மை, ல-ள-ழகர, ரழீறகர, ண-ந-னகர வேறுபாடுகள்), அயற்சொற்களைத் தல்

**அலகு V இலக்கியவரலாறு 7**

பாடந்தழுவியது (இருபதாம் நூற்றாண்டுமரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும்)

**அலகு VI படைப்பிலக்கியம் 7**

கவிதை எழுதுதல், சிறுகதை வரைதல்

6 - 45 வு - 30 வு முடியுடு ர்முருசுளு - 75

**REFERENCES:**

1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறை வெளியீடு
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



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

**OBJECTIVES:**

- 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, Chennai.

**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.

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**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:**

- To understand the fundamental concepts in management
- To trace the evolution and growth of management as a body of knowledge
- To 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 BOOK**

- Business Management – DinkarPagare
- Principles of Management – C.B.Guptha

**REFERENCES:**

- J. Jayasankar, 1<sup>st</sup> Edition. 2004, Reprint2008-Principles of Management (Business Management). Margham Publication. Chennai
- P.C.Tripathi& P.N Reddy, 1991, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
- Wehnrich and Koontz, Management, 10<sup>th</sup> Edition, 1993, A Global Perspective.
- N. Premavathy, 2<sup>nd</sup> 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.

<b>COC 1103</b>	<b>QUANTITATIVE TECHNIQUES &amp; LOGICAL REASONING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

### OBJECTIVES

- To learn basics of mathematical equations.
- To have knowledge in various arithmetical calculations.
- To understand different mathematical operations for logical analysis

### MODULE I QUANTITATIVE 15

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

### MODULE II SEQUENCES AND SERIES 15

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

### MODULE III INTEREST AND ROOTS 10

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

### MODULE IV MENSURATION 10

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

### MODULE V LOGICAL REASONING 15

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

**L – 52; P – 13; TOTAL HOURS – 65**

### REFERENCES:

1. Quantitative Aptitude – R.S. Aggarwal – Sultan Chand Publication.
2. Logical Reasoning - R.S. Aggarwal – Sultan Chand Publication.

### 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



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

**REFERENCES:**

1. Business data analysis using excel by davidwhigham, 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





- 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.  
Disaster management : floods, earthquake, cyclone and landslides.

**TOTAL HOURS – 23**

#### **REFERENCES:**

1. Environmental Science- Kaushik&Kaushik-New Age International Publications
2. Environmental Science & Engineering-Anandan&Kumaravelan-Scitech 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****ENC 1284****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**

<b>Prose</b>	War Minus Shooting Who's Who
<b>Poetry</b>	Nissim Ezekiel – “The Night of The Scorpion”
<b>Short Story</b>	Anita Desai – “A Devoted Son” (Extensive Reading) Ruskin Bond – “The Boy Who Broke the Bank” (Extensive Reading)
<b>Report Writing</b>	
<b>Letter to the Editor</b>	
<b>Essential English Grammar:</b>	44-47 Modules

8

**MODULE 6**

<b>Prose</b>	Usage and Abusage
<b>Poetry</b>	Mathew Arnold –Dover Beach
<b>Short Story</b>	Manohar Malgonkar – “Bacha Lieutenant”
<b>Essential English Grammar:</b>	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.

LNC 1284

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 - முதலைந்து பாடல்கள்

**அலகு II****பக்தி இலக்கியங்கள்****8**

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

**அலகு III****காப்பியங்கள்****8**

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

**அலகு IV****கட்டுரைகள்****7**

உ.வே.சாமிநாதையர்-தமிழ்நாட்டுவணிகர். வ.இராமசாமிஐயங்கார்-மூதறிஞர் 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, சைவவணவ இலக்கியங்கள் தோற்றமும் வளர்ச்சியும், காப்பியங்கள் தோற்றமும் வளர்ச்சியும், உரைநடைதோற்றமும் வளர்ச்சியும்

**அலகு VI****மொழிப்பயிற்சி****7**

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

**L – 45; T – 15; TOTAL HOURS – 60**

**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

**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****8**

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

**MODULE II****8**

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

**MODULE III****7**

A birthday party, Food and drink, Presents and Congratulations

**MODULE IV****7**

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

**MODULE V****8**

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

**MODULE VI****7**

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

**L – 30; T – 15; TOTAL HOURS – 45****TEXT BOOKS:****Prescribed Text**

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:**

1. NETZWERK A2 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183077231
2. 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.



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; T – 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 1202****BUSINESS LAW****L T P C****4 1 0 5****OBJECTIVES:**

- To enable the students to learn the elements of general contract.
- To make the learners to understand and apply the various contracts in business or profession.

**MODULE I NATURE OF CONTRACT 10**

Object of Law of Contract-The Indian Contract Act 1872-Meaning and definition of contract -Essential elements of a valid contract- Classification of contracts.

**MODULE II OFFER, ACCEPTANCE AND CONSIDERATION 15**

Offer- Meaning-Definition-Rules relating to offer-tenders-Types of offer.

Acceptance-Meaning and definition. Legal rules as to acceptance. Revocation of offer and acceptance

Consideration-Meaning and definition- Legal rules relating to consideration-stranger to contract and consideration- Contracts without consideration.

**MODULE III CAPACITY TO CONTRACT, FREE CONSENT AND LEGALITY OF OBJECT 10**

Minors-Rules relating to agreements with minors-Persons disqualified by law to enter into valid contract- Persons of unsound mind.

Free consent- Meaning and definition of free consent. Coercion- fraud- Misrepresentation- Undue influence- Mistakes

Legality of object. Illegal agreements and agreements opposed to public policy.

**MODULE IV QUASI AND CONTINGENT CONTRACTS 15**

Quasi Contracts: Meaning and Definition, Types of Quasi Contracts.

Contingent Contracts: Meaning and Definition- Rules regarding Contingent Contracts.

**MODULE V PERFORMANCE OF CONTRACTS 15**

Meaning and definition-Performance of reciprocal promises-Time as the essence of contract-Appropriation of payments-Breach of contracts.-Remedies for breach of contract.

**L – 52; T – 13;TOTAL HOURS-65**

**TEXT BOOK:**

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

**REFERENCES:**

1. KUCHAL, *Mercantile Law*, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.PILLAI & BAGAVATHI, *Mercantile Law*, Sultan Chand & Sons- New Delhi-2015
3. BALACHANDRAN V, & THOTHARDI, *Business Law*, Tata McGraw Hill Publishing Company Ltd.-2015.

**OUTCOMES:**

Through this course students should be able to

- appreciate the legal provisions related to Contract act and special contracts
- acquaint with the legal provisions related to various essential elements of a valid contract.
- Understand various provisions of contract related to business.

**COC 1203****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 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.

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**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

**10**

**MODULE V**

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 21<sup>st</sup> century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis.

**MODULE II ECONOMIC ENVIRONMENT 5**

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

**MODULE III POLITICAL ENVIRONMENT 5**

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

**MODULE IV SOCIAL ENVIRONMENT 5**

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

**MODULE V GLOBAL ENVIRONMENT 5**

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

**TOTAL HOURS –26**

**TEXT BOOK:**

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

**REFERENCES:**

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

**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](http://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 - பழைத்திருத்தம்

**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

**SEMESTER III**

<b>COC2101</b>	<b>CORPORATE ACCOUNTING - I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all chapters

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

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

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

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

**MODULE III      COMPANY FINAL ACCOUNTS      15**

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

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

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

**MODULE V      INTERNAL RECONSTRUCTION      18**

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

**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

- 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

**COC2102****COMPANY LAW****L T P C****4 1 0 5****OBJECTIVES:**

- To make students aware of the provisions of the companies Act, 1956 this would help them to float a company and to manage the affairs of the company effectively.

**MODULE I INTRODUCTION TO COMPANY ACT 2013 13**

Introduction-Company definition-Characteristics-Types of companies-Features of public company and private company- Conversion of public company into private company-Companies registration -Lifting up of corporate veil.

**MODULE II MEMORANDUM & ARTICLES 12**

Memorandum of association-Contents-Alteration of memorandum- Articles of association –contents –Alteration of Articles –Doctrine of Constructive notice – Doctrine of Indoor Management - Prospectus.

**MODULE III MEETINGS 12**

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

**MODULE IV DIRECTORS 13**

Board of directors-Appointment of directors-Appointment of directors by small shareholders -Appointment of additional director, alternate directors, nominee directors Women Directors - Powers & Duties of directors-Vacation of office of directors-Register of director-Removal of directors.

**MODULE V WINDING UP 10**

Dissolution of company-Winding up by court-Voluntary Winding up-General provisions on Winding up

**L – 52; T – 13; Total Hours –65****TEXT BOOKS:**

1. N.D.Kapoor – Company Law

**REFERENCES:**

1. P.P.S.Gogna – A Text Book of Company Law



2. A.K. Majumdar and G.K. Kapoor Company Law & Practice, Taxman Publications
3. P.K.Ghosh & Dr.V.Balachandran – Outline of Company Secretary Practice

**OUTCOMES:**

On completion of the course, students will be able to

- Acquainted with the company act 2013 and their practical application in managing the company.
- Familiar in the provision of Memorandum & Articles of the Company.
- Acquire knowledge of various procedures of Meetings of the Company
- Get a deep insight in appointment of Directors of the company and Winding up of the Company

**COC2103****MARKETING MANAGEMENT****L T P C****4 2 0 5****OBJECTIVES:**

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

**MODULE I INTRODUCTION 15**

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

**MODULE II CONSUMER BEHAVIOUR 15**

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

**MODULE III PRODUCT 18**

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

**MODULE IV PRICING 15**

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

**MODULE V SALES FORECASTING 15**

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

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

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

**REFERENCES:**

1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995

2. Ramaswamy Namakumari, "Marketing Management", Macmillan India Limited, 2002.

**OUTCOMES:**

After completing the course the students would be able to

- Develop an idea about marketing and its functions
- Enhance the students on consumer behaviour
- Familiarize students about product and its classifications
- Make them understand pricing policies
- Get an exposure on the concept of sales forecast

COC2104	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	C
		4	1	0	5

**OBJECTIVES:**

- To enrich the students towards the knowledge of entrepreneurial skills
- To make the students understand the approaches to attain the goals of the business.

**MODULE I INTRODUCTION 13**

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

**MODULE II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 12**

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

**MODULE III PROJECT FORMULATION 12**

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

**MODULE IV EDP SCHEMES 13**

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

**MODULE V ENTREPRENEURIAL GROWTH 10**

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsidies of Government to MSME – Networking - Niche Play – Geographic Concentration – Franchising and Dealership.

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

1. C.S.V. Murthy, "Entrepreneurial Development", Himalaya publishing house, 2015.

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

- Develop students about Entrepreneurship development
- Create awareness on various Entrepreneurship Development Programme III. To enable them to understand project formulation
- Familiarize the students with EDP schemes
- Give an introduction about MSME, EDI and other training institutes in Entrepreneurship

<b>COC2105</b>	<b>BUSINESS STATISTICS - I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

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

**MODULE I            INTERPRETATION OF STATISTICAL DATA            15**

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

**MODULE II            INTERPRETATION OF STATISTICAL DATA            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            15**

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

**MODULE IV            TIME SERIES            15**

Time Series Analysis – Trend – Seasonal Variation.

**MODULE V            PROBABILITY            18**

Probability – Addition and Multiplication Theorem – Conditional probability – Bayer's Theorem (without proof) – Simple problems.

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

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:**

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

- Tabulate and classify various statistical data
- To analyse data using various statistical tools
- To have knowledge on correlation and Regression.

**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 /  
BASIC TAMIL II****L T P C  
2 0 0 2**

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

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

**நோக்கங்கள்**

- தமிழ்மொழியை அடிப்படைநிலையில் பேசவும் படிக்கவும் எழுதவும் மாணவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை 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](http://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**

<b>COC2201</b>	<b>ADVANCED CORPORATING ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

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

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

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**

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

**MODULE III                      ACCOUNTS OF INSURANCE COMPANIES                      15**

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

**MODULE IV                      LIQUIDATION OF COMPANIES                      15**

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

**MODULE V                      HOLDING COMPANY ACCOUNTS                      18**

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

**L – 52; T – 26; Total Hours –78**

**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.

COC2202	FINANCIAL MANAGEMENT	L	T	P	C
		5	1	0	5

**OBJECTIVES:**

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

**MODULE I FINANCE FUNCTIONS 15**

Finance function and its importance in business – Role of the finance Manager – Goals of Financial Management – Time Value of Money.

**MODULE II WORKING CAPITAL 15**

Working capital management – Working capital policy – cash management – Credit management – inventory management.

**MODULE III CAPITAL BUDGETING AND COST OF CAPITAL 15**

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

**MODULE IV DIVIDEND POLICIES 15**

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

**MODULE V CAPITAL STRUCTURE 18**

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

**L – 65; T – 13; Total Hours –78**

**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:**

After completing the course the students would be able to

- Learn important and functions of finance.
- Gain information about capital structure.
- Know about cost of capital and WACC.
- Learn dividend policy.
- Know about working capital management.



**COC2203****BANKING THEORY, LAW & PRACTICE****L T P C****4 0 1 5****OBJECTIVES:**

- To familiarize students in Banking Regulation Act 1949 and banking activities.
- To equip students with the Relationship with bankers and customers
- To create awareness on E- Banking and services
- To give information on how funds are transferred.

**MODULE I INTRODUCTION 12**

Origin and development of banks- Banking Regulations Act 1949- Definition of Banking, Licensing – opening of branches- importance and functions of banks – inspection. Commercial banks- Universal banking.

**MODULE II DEPOSITS AND ADVANCES 13**

Central bank – Reserve bank of India – Objectives – organization – functions – monetary policy – credit control measures and their effectiveness. Management of Deposits and advances- classification and nature of deposit accounts and advances, - principles of sound bank lending.

**MODULE III NEGOTIABLE INSTRUMENTS 13**

Relationship between banker and customer- special types of bank customers - Negotiable instruments – definition – features – promissory note, bill of exchange and cheque- holder and holder in due course- crossing of cheque –Types of crossing – Endorsement –Negotiation & Dishonour and discharge of Negotiable instrument – protection of collection banker and paying banker.

**MODULE IV E-BANKING 12**

Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – ATM –Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – cash deposit machine CDM, coin vending machine, MICR Cheques – Benefits.

**MODULE V ELECTRONIC FUND TRANSFER (EFT) 10**

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) –

Benefits – Single Window Concepts – Features. Demate account –ASBA

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

1. KPM Sundharam & PN Varhney (2010) Banking theory law and practice, Sultan Chand & Sons, Publication, New Delhi.

**REFERENCES:**

1. Banking and Financial Systems – B. Santhanam (Margham Publishers)
2. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
3. Indian Banking – Parameswaran – S. Chand and Co.
4. Banking Law Theory and Practice – Tanon
5. Banking Law Theory and Practice – Sherlaker & Sherlaker

**OUTCOMES:**

After completing the course the students would be able to

- Get familiarized on banking system
- Acquires knowledge on banker and customer relationship
- Get awareness on E-Banking Services
- Can gain of information on fund transferring

**COC2204****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.

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**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.

<b>COC2205</b>	<b>BUSINESS STATISTICS - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

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

**MODULE I INTRODUCTION TO OPERATION RESEARCH 15**

Introduction to OR –Meaning & Scope –Characteristics-models in OR. LPP- formulation graphical method-simplex method (Simple Problems) - Big M method application in business- merits & demerits.

**MODULE II ASSIGNMENT & TRANSPORTATION 15**

Transportation model- basic feasible solution- formulation, solving a TP. Assignment models – Formulation – solution

**MODULE III NETWORK ANALYSIS 15**

Network analysis - work break down analysis – Construction - numbering of event. Time calculation - critical path, slack, float - application.

**MODULE IV DISTRIBUTIONS 15**

Discrete probability distributions- Binomial – Geometric- Poisson. Continuous probability distributions - Uniform- Normal

**MODULE V TESTING HYPOTHESIS 18**

Testing hypothesis- testing of means and proportions-large and small samples- Z test and t test. Chi square distribution- Characteristics and application- test of goodness of fit and test of independence- Test of Homogeneity, F distribution- testing equality of population variances- Analysis of variance-one way and two way classification.

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

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:**

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

- Tabulate and classify various statistical data
- To analyse data using various statistical tools
- To have knowledge on correlation and Regression.

**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

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**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**

<b>COC3101</b>	<b>INCOME TAX LAW AND PRACTICE – I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

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

**MODULE I INTRODUCTION TO INCOME TAX 15**

Meaning of Income – Canons of Taxation and Income Tax values Act – Important

definition Under Income Tax. Act – Residential status – Incidence of Tax of an Individual –

Income exempted from tax.

**MODULE II HEADS OF INCOME – INCOME FROM SALARY 15**

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

**MODULE III INCOME FROM HOUSE PROPERTY 15**

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

**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 PROVISIONS RELATING TO DEPRECIATION 18**

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

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

1. Dr Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

- Know about the provisions of the Income Tax Act of 1961.
- Get knowledge about heads of income very particular about salary income.
- Learn about capital gain.
- Learn about house property income.
- Get provisions of Income Tax Act for depreciation.

**COC3102****COST ACCOUNTING****L T P C****4 2 0 5****OBJECTIVES:**

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

**MODULE I INTRODUCTION 15**

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

**MODULE II PREPARATION OF COST SHEET 15**

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

**MODULE III MATERIAL CONTROL AND PRICING METHODS 15**

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

**MODULE IV REMUNERATION AND INCENTIVES 15**

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

**MODULE V OVERHEAD COST 18**

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

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

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

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

- Get knowledge about various concepts of cost, costing, cost accounting.
- Familiarize in cost sheet and causes of disagreement of profit between cost and financial accounting.
- Study the material control.
- Control the labor and their motivation.

<b>COC3103</b>	<b>HUMAN RESORURCE MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>2</b>	<b>5</b>

**OBJECTIVES:**

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

**MODULE I                    MANAGEMENT OF HUMAN RESOURCES                    15**

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

**MODULE II                    HUMAN RESOURCES PLANNING                    15**

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

**MODULE III                    PLACEMENT AND TRAINING                    15**

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

**MODULE IV                    PERFORMANCE AND APPRAISAL                    15**

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

**MODULE V                    COMPENSATION                    18**

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

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

- V.S.P. Rao, "Human Resource Management", Excel Books, New delhi, 2000

**REFERENCES:**

- Ashwathappa, "Human Resource Management", Tata Mc Graw Hill, New Delhi, 1999
- Gary Dessler, "Human Resource Mangement", Dorling Kindessly Pvt Ltd., Twelfth Edition, 2011.

**OUTCOMES:**

After completing the course the students would be able to

- Explain the fundamental concept in Human Resources Management
- To introduce the students about placement and training
- Show their proficiency in performance appraisal and its methods
- To provide an idea about different compensation policies

<b>COC3105</b>	<b>PERSONALITY DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

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

**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-15<sup>th</sup> edition, 2013
2. Rajendra Pal And J. S. Korlhalli, “Essentials Of Business Communication”, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> 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



**SEMESTER VI**

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

**OBJECTIVES:**

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

**MODULE I INCOME FROM CAPITAL GAINS 15**

Capital assets meaning, types cost inflation index, transfer types, transfer not regarded as transfer, Cost of acquisition of various assets, deductions from capital gains.

Exemptions u /s 54. Computation of taxable capital gains (including problems)

**MODULE II INCOME FROM OTHER SOURCES 15**

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

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

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

**MODULE IV ASSESSMENT OF INDIVIDUAL ASSESSES 15**

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

**MODULE V ASSESSMENT OF FIRMS 18**

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

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

1. Dr Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

- Learn income from capital gain.
- Capture income from other sources.
- Knowledge about set of carry forward losses.
- Assess the individual assets.
- Can study the assessment of firms

**COC3202****MANAGEMENT ACCOUNTING****L T P C****4 2 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**

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

**MODULE II FINANCIAL STATEMENT ANALYSIS – RATIOS**

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**

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**

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**

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 – 26; Total Hours –65**

**TEXT BOOKS:**

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

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

- Know about the provisions of the Income Tax Act of 1961.
- Get knowledge about heads of income very particular about salary income.
- Learn about capital gain. Students can learn about house property income.
- Get provisions of Income Tax Act for depreciation.

**COC3203****AUDITING****L T P C****4 2 0 5****OBJECTIVES:**

- To equip students with audit system
- To create awareness on vouching
- To impart knowledge on EDP base audit
- To educate on auditors appointment procedures

**MODULE I INTRODUCTION 15**

Definition – Objective of an Audit – Role of auditors in detecting errors and frauds – basic principles governing an audit – scope and procedures – advantages and limitations – classification of audit.

**MODULE II INTERNAL CHECK 15**

Internal check – Internal control and Internal Audit – Introduction of vouching – Objectives – importance of vouching – verification of assets and liabilities.

**MODULE III EDP 15**

General approach to EDP based audit – Approaches to EDP audit – Special techniques for auditing in an EDP environment.

Investigation : Objectives-difference between investigation and auditing

**MODULE IV APPOINTMENT OF AUDITOR 15**

Appointment – Qualification. Rights and liabilities of company auditor – Types of audit reports – Audit certificate.

**MODULE V AUDITING OF COMPANIES 18**

Auditing of Banking companies, Insurance companies, Educational institutions and Hospitals

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

1. B.N.Tandon - Auditing . S.Chand

**REFERENCES:**

1. Auditing concepts and techniques, Pearson Ed

**OUTCOMES:**

After completing the course the students would be able to

- Gain knowledge on audit system
- Learn about vouching of transactions
- Get an exposure on EDP based audit
- Familiarize with auditors appointment procedures

**PROGRAMME ELECTIVE**

<b>COCX01</b>	<b>INVESTMENT MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

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

**REFERENCES:**

1. Natarajan L, (2013), Investment Management, Security Analysis and Portfolio

management, Margham Publications, Chennai.

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

**OUTCOMES:**

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

***Theory - 60% Problems - 40%***



<b>COCX02</b>	<b>INTERNATIONAL FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**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:**

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

**REFERENCES:**

- H. Kent Baker, Leigh A. Riddick, International Finance, Oxford University Press, 2013
- Joseph Anbarasu, Global Financial Management, Ane, New Delhi, 2010
- 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

<b>COCX03</b>	<b>BUSINESS STRATEGIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

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

**MODULE I INTRODUCTION TO BUSINESS STRATEGY 13**

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

**MODULE II STRATEGIC MANAGEMENT 12**

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

**MODULE III STRATEGIC MANAGEMENT PROCESS AND ANALYSIS 13**

Strategic Management Process : Introduction, Strategic Management Process, Strategic Vision and the role of a Strategist, Criteria for Effective strategy, Role of Strategic Management in Policy Making.

Strategic Analysis: Introduction, Strategic Analysis – definition, Need for Strategic Analysis & Environmental Scanning, Understanding environment of business for strategic analysis, Strategic thinkers & their contributions, Role of Strategic Analysis in Policy making

**MODULE IV STRATEGY FORMULATION AND PLANNING & IMPLEMENTATION 12**

Strategy Formulation : Introduction, Types of Strategies, Steps in Strategy Formulation, Core Competencies and their Importance in Strategy Formulation, Strategic Planning and Implementation: Introduction, Strategic Planning Process, Types of Strategies, Stability, Expansion or Growth, Mergers and Acquisitions, Activating Strategy, Issues in Strategy Implementation, Integrating the Functional Plan and Policies,

**MODULE V STRATEGIC LEADERSHIP****10**

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

**L – 52; T – 13; Total Hours –65****TEXT BOOKS:**

1. Mamoria and Mamoria – Business planning and Policy, Himalaya Publishing house – 1998.
2. Budhiraja SB and Athreya MB, Cases in Strategic Management, Tata McGraw Hill 1996.
3. R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India, 2002

**REFERENCES:**

1. Lawrance, Jauch and William Blucck Business Policy and Strategic Mgt., - McGraw Hill Intl 1998.
2. Christensen CR, Business Policy: Text and cases, Illinois, Richdar Irwin 1987.
3. Hitt, Strategic Management, competitiveness and Globalization, Thomson, 2001
4. David Fred, Strategic Management, Prentice Hall of India, 1997.

**OUTCOMES:**

After completing the course the students would be able to

- Getting awareness on business policy strategy
- Familiarize with the concept of strategies management
- Gaining information on strategic analysis
- Gaining knowledge on strategy planning formulation and implementation

**COC X04****INSURANCE****L T P C****4 1 0 5****OBJECTIVES:**

- To understand the nature of insurance and the principles that governs general insurance.
- To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies
- To understand the importance of burglary insurance and personal accident insurance.

**MODULE I INSURANCE 13**

Meaning, functions, nature and principles of insurance, importance of insurance to individuals and business

**MODULE II LIFE INSURANCE 12**

Life Insurance – features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts.

**MODULE III MARINE INSURANCE 12**

Contract of marine insurance – elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy – marine losses.

**MODULE IV FIRE INSURANCE 13**

Fire Insurance – features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance.

**MODULE V MISCELLANEOUS INSURANCE 10**

Miscellaneous Insurance – motor insurance – burglary – personal accident insurance.

**L – 52; T – 13; Total Hours –65****TEXT BOOKS:**

1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000

**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.Saravanavel - 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



**COCX06****E- COMMERCE****L T P C****4 1 0 5****OBJECTIVES:**

- To analyze the business model of firm, and determine the role that the internet (and related technologies) can play to support or even enable this model
- To understand the key issues involved in managing electronic commerce initiatives
- To utilize the internet to collect information to conduct research.

**MODULE I TELECOMMUNICATION NETWORKS 13**

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

**MODULE II THE INTERNET AND THE WORLD WIDE WEB 12**

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

**MODULE III ELECTRONIC PAYMENT SYSTEMS 12**

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

**MODULE IV E-SECURITY 13**

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

**MODULE V WEB BASED BUSINESS 10**

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

**L – 52; T – 13; Total Hours –65****TEXT BOOKS:**

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

**REFERENCES:**

1. Ravi kalakota, Andrew B. Whinston, "Electronic Commerce – a manager's

- guide”, Addison- Wesley, 2000.
2. Zheng Qin, “Introduction to E-Commerce”, T Singha University Press, Beijing, 2009.

**OUTCOMES:**

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

- Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce
- Able to handle electronic payment technology and requirements for internet based payments
- Understand the categories of E-Commerce and understand the different applications of E-Commerce
- understand and identify security issues of E-Commerce
- Understand the concept of WEB Based Business Understand the M-Commerce applications