

**REGULATIONS 2017**

**CURRICULUM AND SYLLABI (All Semesters)**

**B.Com**

**ACCOUNTS AND FINANCE**

## **VISION AND MISSION**

### **VISION**

B.S. AbdurRahmanInstitute 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**

- É To blossom into an internationally renowned University
- É To empower the youth through quality education and to provide professional leadership
- É To achieve excellence in all its endeavors to face global challenges
- É To provide excellent teaching and research ambience
- É To network with global institutions of excellence, Business, Industry and Research Organizations
- É 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 make students well versed with the various Accounting, Finance, Business Law and Taxation policies in India.
- To facilitate taking up of various professional courses (CA, ICWA, CMA, CS etc.) by providing the necessary inputs.
- To provide an in-depth understanding of various accounting and taxation rules to the students.
- To provide career oriented education to students so that they can either go for jobs or engage in self-employment.

**PROGRAMME OUTCOMES**

On successful completion of the programme, the graduates will

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

**B.S. ABDUR RAHMAN CRESCENT  
INSTITUTE OF SCIENCE AND TECHNOLOGY  
CURRICULUM & SYLLABUS, REGULATIONS 2017**

**B.COM (ACCOUNTS AND FINANCE)**

**SEMESTER I**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AECC	ENC 1183	General English-I	3	1	0	3
2	AECC	LNC1182/ LNC 1184	German - I Tamil - I	3	1	0	3
3	PC	COC 1101	Financial Accounting	4	2	0	5
4	PC	COC 1102	Business Management	4	1	0	5
5	PA	COC 1103	Quantitative Aptitude & Reasoning	4	1	0	5
6	SS	COC 1104	Excel Modeling	0	0	4	2
7	AECC	COC 1107 LNC 1185 LNC 1186	Business Environment and Ethics / Fundamental Tamil I / Progressive Tamil I	2	0	0	2
		<b>Total Credits</b>		<b>20</b>	<b>6</b>	<b>4</b>	<b>25</b>

**SEMESTER II**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AECC	ENC 1284	General English II	3	1	0	3
2	AECC	LNC1282/ LNC 1284	German - II/ Tamil - II	3	1	0	3
3	PC	COC 1201	Advanced Financial Accounting	4	2	0	5
4	PC	COC 1211	Banking & Financial System	4	1	0	5
5	PA	COC 1212	Business Statistics & Operations Research	4	1	0	5
6	SS	COC 1204	Database Management System	0	0	4	2
7	AECC	COC 1206	Environmental Studies	2	0	0	2
		<b>Total Credits</b>		<b>20</b>	<b>6</b>	<b>4</b>	<b>25</b>

**SEMESTER III**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 2111	Corporate Accounting	4	2	0	5
2	PC	COC 2112	Business and Corporate Laws	4	2	0	5
3	PC	COC 2113	Financial Services	4	1	0	5
4	PC	COC 2104	Entrepreneurial Development	4	0	1	5
5	PA	COC 2114	Business Economics	4	2	0	5
6	AECC	COC 2106/ LNC 2187/ LNC 2188	Office Management/ Fundamental Tamil II / Progressive Tamil II	2	0	0	2
<b>Total Credits</b>				<b>22</b>	<b>7</b>	<b>1</b>	<b>27</b>

**SEMESTER IV**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 2211	Advanced Corporate Accounting	4	2	0	5
2	PC	COC 2212	Principles of Financial Management	5	1	0	5
3	PC	COC 2213	Accounting for Decision Making	4	2	0	5
4	PC	COC 2214	Practical Auditing	4	1	0	5
5	PA	COC 2215	Foreign Exchange	4	1	0	5
6	SS	COC 2206	Communication Skills	2	0	0	2
7		COC 2216	Audit Internship	0	0	0	3
<b>Total Credits</b>				<b>23</b>	<b>7</b>	<b>0</b>	<b>30</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 3111	Research Methodology	4	1	0	5
4	PE		Elective I	4	0	1	4
5	PE		Elective II	4	1	0	4
6	SS	COC 3104	Personality Development	2	0	0	2
7		COC 3114	Capstone Project	0	0	0	3
8		COC PT01	Placement Training and Library Hour			1	
		<b>Total Credits</b>		<b>18</b>	<b>6</b>	<b>2</b>	<b>28</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 3212	Advanced Cost Accounting	4	1	0	5
3	PC	COC 3203	Indirect Taxes	4	0	1	5
4	PE		Elective III	4	0	0	4
5	PE		Elective IV	4	0	0	4
6	SS	COC 3204	NSS	2	0	1	2
7	AECC	COC 3205	Value Education	2	0	0	2
8		COC 3214	Tax Practicalø	0	0	5	4
9		COC PT02	Placement Training and Library Hour			1	
		<b>Total Credits</b>		<b>20</b>	<b>3</b>	<b>7</b>	<b>26</b>

**Total Credits: 161 Credits**

**LIST OF PROGRAMME ELECTIVES**

<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	E-Commerce	4	1	0	4
2	PE	COCX13	International Finance	4	1	0	4
3	PE	COCX14	Stock and Commodity Market	4	1	0	4
4	PE	COCX15	Working Capital Management	4	1	0	4
5	PE	COCX16	Security Analysis and Portfolio Management	4	1	0	4
6	PE	COCX17	Fundamentals of Marketing	4	1	0	4
7	PE	COCX07	Logistics and Supply chain Management	3	1	0	4
8	PE	COCX18	Insurance and Risk Management	3	1	0	4
9	PE	COCX19	Strategic Management	3	1	0	4
10	PE	COCX20	Human Resource Development	3	1	0	4
11	PE	COCX21	Secretarial Practice	3	1	0	4
12	PE	COCX12	Online Course	0	0	4	4



<b>ENC1183</b>	<b>GENERAL ENGLISH I</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**

B.S. Abdur Rahman Crescent Institute of Science & Technology		<b>9</b>
<b>Prose</b>	Killers	
	A Short Story	
<b>Poem</b>	William Blake - "From Auguries of Innocence"	
<b>Précis Writing</b>		

**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.

**SEMESTER I**

B.Com.	Commerce	Regulations 2017			
<b>LNC1182</b>	<b>GERMAN I</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 improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in social and academic contexts.

**MODULE I** **8**

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

**MODULE II** **8**

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

**MODULE III** **7**

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

**MODULE IV** **7**

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

**MODULE V** **8**

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

**MODULE VI** **7**

Ability to describe about people, work, immediate environment, education and other topics related to personal needs in a concise manner-- Understanding of matters which are familiar and are encountered regularly like instances at school, work, at public places, places of leisure etc.

**L – 30; T – 15; TOTAL HOURS – 45**

**TEXT BOOKS:**

Course book :           Tangram aktuell 1 ó Lektion 164 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7

Practice book:           Tangram aktuell 1 ó Lektion 164 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7

**REFERENCES:**

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

**OUTCOMES:**

On completion of the course, students will be able to

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

LNC1184	TAMIL I	L	T	P	C
		3	1	0	3

**OBJECTIVES:**

- r%fkhw;wr; rpe;jidfiscs;slf;fpajw;fhy ,yf;fpaq;fismwpKfk; nra;jy;
- GJf;ftpj>rpWfij>ciueilMfpa ,yf;fpaq;fspd; eak; ghuhl;Ljy;
- re;jpg; gpioapd;wpvOjkhzth;fisg; gapw;Wtpj;jy.;

**MODULE I ,Ugjhk; E}w;whz;LkuGf;ftpjfs 8**

kNdh;zkpak; Re;judhh; - jkpo;jjha; tho;j;J>ghujpahh; - Nahfrpj;jp>ghujpjhhd; - ePq;fNsrhy;Yq;fs;>fz;zjhrd; - fhyf;fzpj;

**MODULE II GJf;ftpjfs 8**

<NuhLjkpod;gd; - fdhf;fhZk; tpdhf;fs;>kPuh - Cprfs;>ituKj;J - me;jp>eh.fhkuhrd; - mypfs;>jhkiu - xUfjTk; nfhQ;rk; fs;spg;ghYk;>nkhopngah;g;Gf; ftpjfs; - fPjhQ;ryp>Kk;igthrpfs; (10 ftpjfs; kl;Lk;)

**MODULE III rpWfjfs; 8**

GJikg;gpj;jd; - ghy;tz;zk; gps;is>gp.v];.uhikah - gzk; gpio;j;J> n[afhe;jd; - tpjpAk; tpgj;Jk;. fp.,uh[ehuhazd; - ehw;fhyp>R.rKj;jpuk; nkhopngah;g;Gr; rpWfjfs; - fhfpjcwT>khjtpf;Fl;b - nea;g;ghahrk;>me;Njhd;nrfht; - gr;Nrhe;jp

**MODULE IV nkhopg;gapw;rp 7**

fiyr;nrhy;yhf;fk;>gpiojpUj;jk; (xUik>gd;ik> y-s-ofu> u=wfu> z-e-  
dfuNtWghLfs;)>maw;nrhw;fisjy;

**MODULE V ,yf;fpatuyhW 7**

ghle;jOtpaJ (,Ugjhk; E}w;whz;LkuGf; ftpjfs;>GJf;ftpjapd; Njhw;wKk; tsh;r;rpAk;>rpWfijapd; Njhw;wKk; tsh;r;rpAk;)

**MODULE VI gilg;gpyf;fpak 7**

ftpjivOJjy;>rpWfijtiujy;

**L – 30; T – 15; TOTAL HOURS – 45**

**REFERENCES:**

1. nghJj;jkpo; - nra;As;jpul;L - jkpo;j;JiwntspaPL
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR
3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

**OUTCOMES:**

- khzth;fs; r%fkhw;wr; rpe;jidfismwpe;Jnfhs;th;

- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwidAk; jpwdha;Tnra;Ak; jpwidAk; ngWth;

<b>COC1101</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
- To understand the Book-Keeping and Accountancy.

**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**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOK:**

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

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

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



COC1102

**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.

To demonstrate their knowledge of business and management principles

To demonstrate critical-thinking and problem solving skills.

**MODULE I****MANAGEMENT****10**

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

**MODULE II****PLANNING****20**

Nature & Characteristics ó Importance ó Advantages & Limitations ó Steps in Planning ó Types of Plan ó Standing Plan ó Objectives ó Policies ó Procedures ó Rules ó Strategies ó Single use Plans ó 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 ó Types ó Line, Functional, Line and Staff ó Committee Organization ó Authority and Responsibility ó Delegation of Authority ó Principles, Types, advantages and Barriers to Delegation ó Departmentalization ó Formal and Informal Organization. Staffing: Nature & Importance ó Functions of Staffing (In Brief)

**MODULE IV****DIRECTING****10**

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

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

**MODULE V****CONTROL****10**

Need for Control ó Controlling Process ó Controlling Tools & Techniques. Coordination: Need & Importance ó Principles & techniques of Coordination

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

**L – 52; T – 13; TOTAL HOURS-**

**TEXT BOOK**

- Business Management ó DinkarPagare
- Principles of Management ó 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.
- Weihrich 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.
- Understand how to implement management knowledge into the business.

<b>COC1103</b>	<b>L T P C</b>
<b>QUANTITATIVE APTITUDE&amp;REASONING</b>	<b>4 1 0 5</b>

**OBJECTIVES:**

- To learn basics of mathematical equations.
- To have knowledge in various arithmetical calculations.
- To understand different mathematical operations for logical analysis.
- To develop proficiency in the application to solve business math problems.
- To understand the important role of math that plays in all facets of the business world.

**MODULE I QUANTITATIVE 15**

LCM & HCF ó Average - Ratio and Proportion ó Logarithm ó Permutation and Combination ó Probability (Excluding conditional probability and BayesøTherom).

**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 ó Surds and Indices ó Square root ó Calendar and Clock.

**MODULE IV MENSURATION 10**

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

**MODULE V LOGICAL REASONING 15**

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

**L – 52; T – 13; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80****REFERENCES:**

- Quantitative Aptitude ó R.S. Aggarwal ó Sultan Chand Publication.
- Logical Reasoning - R.S. Aggarwal ó 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
- Students can apply mathematical applications into the business world.
- Students can use business mathematics in their daily life as well.

B.Com.	Commerce	Regulations 2017			
<b>COC1104</b>	<b>EXCEL MODELING (PRACTICAL)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**OBJECTIVES:**

- Analyse business data for better decision making.
- Apply basic tools and functions of excel.
- Solve various mathematical and managerial problems.
- To understand how to use excel tools for maintain business data
- To understand how to use graphs and charts for presentation

**MODULE I BASICS OF EXCEL 8**

Entering Data, Selecting an area of worksheet, Saving closing and opening files, Copying Data, Inserting and deleting rows and columns, Wrap text, Merge and center, Understanding excel options, Setting advanced options-Data validation, Working with multiple sheets, Fixing of cells, Freezing of cells, Alignment, Protect sheet, Protect workbook, Page layout, Insert equation and symbol, Insert text box, Insert header and footer.

**MODULE II BASIC MATHEMATICAL FUNCTIONS 12**

Sum, Average, Product, SQRT, MOD, Aggregate, Power, SUM PRODUCT. **Financial arithmetic:** Compound interest, Continuous compounding, Simple interest, Fractional years.

**MODULE III DATA HANDLING 10**

Sorting data, Filtering data, Parsing data, Data validations, What-If-Analysis, Group, Ungroup, Creating subtotals, Understanding data consolidation, Consolidating data using the SUM function. **Descriptive statistics:** Mean, Median, Mode, Variance, Standard deviation, Weighted averages, Maximum and Minimum, Range.

**MODULE IV CHARTS AND GRAPHS 10**

XY Scatter plot, Column and Bar Chart, Pie Charts, Adding Legends and Titles. **Depreciation using Excel:** Calculating Fixed Line Depreciation using DB function, Calculating Straight Line Depreciation using SLN function.

**MODULE V CONDITIONAL FORMATTING 12**

Highlight cell rules, Top/Bottom rules, Data Bars, Color Scales and Icon Sets, New Rule, Clear Rules, Manage rules. **Data analysis in Excel:** Analysis by goal seek, Analysis by pivot table and charts, Solver to determine the optimal product mix.

**TOTAL HOURS – 52**

**TEXT BOOK:**

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

**REFERENCES:**

- Business data analysis using excel by davidwhigham, oxford university press
- 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

**COC1105****ENVIRONMENTAL STUDIES****L T P C****2 0 0 2****OBJECTIVES:**

- Developing an awareness and sensitivity to the total environment and its related problems
- Motivating people for active participation in environmental protection and improvement
- Developing skills for active identification and development of solutions to environmental problems
- Evaluation of environmental programs in terms of social, economic, ecological and aesthetic factors.
- To develop the sense of awareness about environment among students.

**MODULE I                      MULTIDISCIPLINARY                      NATURE                      OF                      6**  
**ENVIRONMENTAL STUDIES**

Definition-scope and importance- need for public awareness.

Natural resources and associated problems

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources

d) Food resources : World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging ,salinity

e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources.

f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyles.

**MODULE II                      ECOSYSTEMS                      7**

Concept of an ecosystem.-Structure and function of an ecosystem.-Producers, consumers and decomposers.-Energy flow in the ecosystem.-Ecological succession-Food chains, food webs and ecological pyramids.-Introduction, types, characteristic features, structure and function of the following Ecosystems :-

a.Forest ecosystems.

b.Grassland ecosystem.

c.Desert ecosystem

d.Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**MODULE III BIODIVERSITY AND ITS CONSERVATION 5**

Introduction ó 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.

Diastermanagement : floods, earthquake, cyclone and landslides.

**TOTAL HOURS – 23**

**REFERENCES:**

- Environmental Science- Kaushik&Kaushik-New Age International Publications
- Environmental Science &Engineering-Anandan&Kumaravelan-Scieceh 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.
- Able to understand causes of environment pollution.



COC 1107	BUSINESS ENVIRONMENT AND ETHICS	L	T	P	C
		2	0	0	2

**OBJECTIVES:**

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

**MODULE I Introduction 10**

Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations-Approaches to Environmental Analysis

**MODULE II Economic Environment 12**

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

**MODULE III Political Environment 16**

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

**MODULE IV Social Environment 8**

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

**MODULE V Global Environment 6**

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

**TOTAL HOURS – 52****TEXT BOOK:**

- Business Environment, CB Gupta, Sulthan Chand , New Delhi

**REFERENCES:**

- K.Aswhappa, Essentials of Business Environment, Himalaya Publishing House,New Delhi, 2001.
- S.Sankaran, Business Environment, Margham Publications, Chennai, 2002
- Raj Agarwal, Business Environment, Excel Books,New Delhi, 2000
- Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House,New Delhi, 2003.
- Business Environment, A.Fernando ó Pearson , India
- Business Environment, Shrawan Kumar Sigh, Taxman Publishers.

- Corporate social Responsibility and Governance, Samuel O. Idowu, Springer

**OUTCOMES:**

After studying this course students will 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 1185

**mbg;gilj; jkpo;I /  
FUNDAMENTAL TAMIL I**

L T P C

2 0 0 2

gd;dpuz;lhk; tFg;Gtiujkpo; gapyhjkw;Wk; fy;Y}hpapy; gFjp-1y; jkpo; gapyhjmidj;J  
,sepiygapy; khztUf;Fk; chpaJ.

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

**நோக்கம்**

- jkpo;nkhopiambg;gilepiyapy; NgrTk; gbf;fTk; vOjTk; khzth;fisMaj;jg;gLj;Jjy;.
- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdjkpo;r;nrhw;fismwpaitj;jy;
- ❖ 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

capnuOj;Jf;fs; (Vowels) - nka;naOj;Jf;fs; (Consonants) - caph; nka;naOj;Jf;fs; (Vowel consonants) - fpue;jvOj;Jf;fs; (Grantha Letters)

**அலகு II**

6

ngah;r;nrhy; (Noun) - tpidr;nrhy; (Verb) - gpujpngah; (Pronoun) - ngauil  
(Adjective) - tpidail (Adverb)

**அலகு III**

6

jpiz (Human / Non Human) - ghy; (Gender) - vz; (Singular / Plural) - ,lk; (First /  
Second / Third Person) - fhyk; (Tense)

**அலகு IV**

6

vz;fs; (Numbers) - cwTg;ngah;fs; (Kinship Terms) - thuj;jpd; ehl;fs; (week days)  
- ,aw;if (Nature) - cly; cWg;Gfs; (Parts of the body) - gad;ghl;Lg; nghUl;fspd; ngah;fs;  
(Everyday usage words)

**அலகு V**

2

gpioePf;fpvOJjy; (Spot the error) - mfuthpirg;gLj;Jjy; (Arrange in Alphabetical  
order) - vjph;r;nrhy; mwpjy; (Antonyms)

L – 26 ; TOTAL HOURS – 26

ஹிஹகஹ

1. jkpo;nkhopmwpKfk; - Kidth; g. Nltpl;gpughfh;>tptpntspapL> gjpg;G-2004.
2. jkpopy; ePq;fSk; gpiopay;yhky; vOjyhk; - Kidth; nghw;Nfh>GJtho;Tgjpg;gfk;>gjpg;G- 1992.
3. gpiopad;wpey;yjkpo; vOJtJvg;gb? = re;jpud;>jkpo;epiyak;>gjpg;G- 2007.
4. Hand Book Tamil ó Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies ó 1988.
5. www.Tamilvu.org

வெளஹபாஹ

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;

LNC 1186

**rpwg;Gj; jkpo;I /  
PROGRESSIVE TAMIL I**

L T P C

2 0 0 2

gj;jhk; tFg;Gkw;Wk; gd;dpuz;lhk; tFg;Gtiujkpo; gapd;Wfy;Y}hpapy; gFjp-1y;  
jkpo; gapyhjkhzth;fSf;FchpaJ.

**நோக்கம்**

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdjkpo;r;nrhw;fismwpaitj;jy;

**அலகு I**

**nra;As;**

**8**

Nahfrpj;jpóghujpahh; - ePq;fNsnrhy;Yq;fs; - ghujpjhrd; - Nghuhl;lk; - KJikómg;Jy;  
uFkhd; - NjrgpjhTf;FxUghlfd; mQ;rypóNkj;jh - njhiye;JNghdJ - Mz;lhs; gphpjh;\pdp -  
mypfs; - e. fhkuhrh;

**அலகு II**

**rpWfij**

**3**

n[afhe;jd; - ghy;tbAk; Kfk; - gp.v];.uhikahógzk; gpij;jJ

**அலகு III**

**,yf;fpatuyhW**

**5**

ftpij>rpWfij>ehty;

**அலகு IV**

**nkhopj;jpwd;**

**5**

gpwnkhopr; nrhw;fSf;F ,izahdjko;r;nrhw;fs; - fiyr; nrhy;yhf;fk; - giojpUj;jk;

**அலகு V**

**gilg;gpyf;fpak;**

**5**

ftpijvOJjy;>rpWfijtiujy;

**L – 26 ; TOTAL HOURS – 26**

**பிறித்க**

1. nra;As;>ciueil
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR
3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

**வெளப்பா**

- khzth;fs; r%fkhw;wr; rpe;jidfismwpe;Jnfhs;th;
- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwdAk; jpwdha;Tnra;Ak; jpwdAk; ngWth;

**SEMESTER II**

<b>ENC1284</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 1** **9**

<b>Prose</b>	Qahwah
<b>Poem</b>	William Wordsworth ó òNuttingö
<b>Filling Money Order Challan and Bank Challan</b>	
<b>Short Story</b>	G.K.Chesterton ó The Hammer of God (Extensive Reading)
<b>Essential English Grammar: - 31-33 Modules</b>	

**MODULE 2** **8**

<b>Prose</b>	Environment
<b>Poetry</b>	John Keats ó òLa Belle Dame Sans Merciö
<b>Short Story</b>	Katherine Mansfieldö A Cup of Tea (Extensive Reading)
<b>Dialogue Writing</b>	
<b>Essential English Grammar: 34-37 Modules</b>	

**MODULE 3** **8**

<b>Prose</b>	A Dilemma
<b>Poetry</b>	Robert Frost ó òDesignö
<b>Short Story</b>	Thomas Wolfeö The Far and the Near (Extensive Reading)
<b>Conversations</b>	
<b>Essential English Grammar: 38-40 Modules</b>	

**MODULE 4** **8**

<b>Prose</b>	Computeracy
<b>Poetry</b>	Sarojini Naidu ó òThe Gift of Indiaö
<b>Short Story</b>	R.K. Narayan ó òHalf a Rupee Worthö (Extensive Reading)
<b>Essential English Grammar: 41-43 Modules</b>	

**11**

**MODULE 5**

<b>Prose</b>	War Minus Shooting Who's Who
<b>Poetry</b>	Nissim Ezekiel ó 'The Night of The Scorpion'
<b>Short Story</b>	Anita Desai ó 'A Devoted Son' (Extensive Reading) Ruskin Bond ó '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 ó 'Dover Beach'
<b>Short Story</b>	Manohar Malgonkar ó '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.



<b>LNC1282</b>	<b>GERMAN 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 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**

Course book : Tangram aktuell 1 ó Lektion 5ó8 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, 9788183070867

Practice book:Tangram aktuell 1 ó Lektion 5ó8 (Kursbuch + Arbeitsbuch mit Audio-CD zum

Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 9788183070867

**REFERENCES:**

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

**OUTCOMES:**

On completion of the course, students will be able to

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

LNC1284

TAMIL II

L T P C

3 1 0 3

**OBJECTIVES:**

- r%fkhw;wr; rpe;jidfises;slf;fpajw;fhy ,yf;fpaq;fismwpKfk; nra;jy;
- GJf;ftpij>rpWfij>ciueilMfpa ,yf;fpaq;fspd; eak; ghuhl;Ljy;
- re;jpg; gpioapd;wpvOjkhzth;fisg; gapw;Wtpj;jy;

**MODULE I mw ,yf;fpaq;fs; 8**

jpUf;Fws; - nrhy;td;ik (65Mk; mjpgfhuk;)>ehybahh; - mitawpjy; (5 ghly;fs; -32Mk; mjpgfhuk;)>gonkhopehD}W - ,d;dhnra;ahik(5 ghly;fs;)> ,dpaitehw;gJ - Kjiye;Jghly;fs;

**MODULE II gf;jp ,yf;fpaq;fs; 8**

Njthuk; - %th; Njthuk; (15 ghly;fs;) mg;gh; Njthuk;>jpUQhdrk;ge;jh; Njthuk;>Re;juh; Njthuk; (xt;nthd;wpypUe;Jk; Ie;Jghly;fs;)>fhiuf;fhyk;ikahh; - %d;Wghly;fs; (mw;Gjj; jpUte;jhjp)>khzpf;fthrfh; - jpUntk;ghit (Njh;e;njLf;fg;ngw;w 5 ghly;fs;)>Mz;lhs; - jpUg;ghit (Njh;e;njLf;fg;ngw;w 5 ghly;fs;)>FyNrfuho;thh; - jpUNtq;flj;jpy; gpwj;jYk; ,Uj;jYk; NghJnkdy; (11 ghRuk;)

**MODULE III fhg;gpaq;fs; 8**

kzpNkfiy - Mjpiugpr;irapl;lfhij (20 mbfs; kl;Lk;)>fk;guhkhazk; - ghyfhz;lk;>ehl;Lg;glyfk; (10 ghly;fs; kl;Lk;)> ,ul;rzpaahj;hpfk; - rpYitg;ghL (10 ghly;fs;)>rPwhGuhzk; - khDf;Fg; gpizepd;wglyk; (6 ghly;fs;)

**MODULE IV fl;Liufs; 7**

c.Nt.rhkpehijah;-jkpo;ehl;Ltzpfh;. t.,uhkrhkpIaq;fhh;-%jwpQh; ,uh[Nfhghyhr;rhhpahh;>kh.,uhrkhzpf;fdhh;-rpj;jd;dthry; Xtpaq;fs;> gp.vy;.rhkp-rq;f ,yf;fpaj;jpy; mwptay; fiy>f.ifyhrjgp - ghujpAk; Nkdhl;Lf; ftpQUk;>njh. gukrptd; - nrhy;Yk; nghUSk;.

**MODULE V ,yf;fpatuyhW 7**

mw ,yf;fpaq;fspd; Njhw;wKk; tsh;r;rpAk;>irtitzt ,yf;fpaq;fs; Njhw;wKk; tsh;r;rpAk;>fhg;gpaq;fs; Njhw;wKk; tsh;r;rpAk;>ciueilNjhw;wKk; tsh;r;rpAk;

**MODULE VI nkhopg;gapw;rp 7**

,yf;fzf; FWpg;Gj; jUjy;>ty;ypdk; kpFkplq;fSk;>kpfhtplq;fSk;>nkhopngah;g;G (Mq;fpyj;jpypUe;Jjkpopy; ngah;j;jy;)>fbjq;fSk; tiffSk;

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L – 30; P – 15; TOTAL HOURS – 45

**REFERENCES:**

1. nghJj;jkpo; - nra;As;jpul;L - jkpo;j;JiwntspaPL
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR
3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

**OUTCOMES:**

- khzth;fs; r% fkhw;wr; rpe;jidfismwpe;Jnfhs;th;
- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwidAk; jpwdha;Tnra;Ak; jpwidAk; ngWth;

<b>COC 1201</b>	<b>ADVANCED 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 specific areas
- To understand the practical applicability of Financial Accounting
- To develop skill, related to problem solving and critical thinking
- To develop the skills to understand accounting aspects of small scale business.
- To aware the students how EMI business transactions work.

**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**

Introduction - Interest on Capital ó Interest on Drawing - Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio ó Treatment of Goodwill ó Revaluation Account ó Memorandum Revaluation Account ó Adjustment of Capital ó 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 ó Treatment of Goodwill ó Revaluation account ó memorandum revaluation account ó Adjustment of Capital ó preparation of balance sheet of new firm.

**MODULE V                    DISSOLUTION OF A PARTNERSHIP                    12**

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

**L – 52; P – 26; TOTAL HOURS – 78**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

- Financial Accounting -T.S.Reddy&A.Murthy,Margham Publications, Ch-17
- Jain &Narang (2015) Financial Accounting,Kalyani Publishers, New Delhi.

**REFERENCES:**

- R.L.Gupta&V.K.Gupta. (2009) Advanced Accounting, Sultan Chand & Sons, New Delhi
- Shukla&Grewal (2009) Advanced Accounting,S Chand & Co, New Delhi.
- P.C.Tulsian (2009) - Financial Accounting , Tata McGraw-Hill
- Financial Accounting-T.S.Reddy&A.Murthy,Margham Publications,Ch-17
- 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

<b>COC 1211</b>	<b>BANKING &amp; FINANCIAL SYSTEM</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:**

- Understand the specific function of various banks and importance of different development banks
- Various aspects of capital market and money market.
- To understand the financial system of country.
- To understand the different types of negotiable instruments.
- To understand the venture capital.

**MODULE I FINANCIAL SYSTEM 10**

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

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

**MODULE II BANKING 15**

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

Modern Banking Functions - E-Banking óRTGS- NEFTó Credit Cards - Debit Card ó Benefits & Disadvantages

**MODULE III NEGOTIABLE INSTRUMENTS ACT 10**

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

**MODULE IV CAPITAL MARKETS 15**

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

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

**MODULE V VENTURE CAPITAL 15**

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

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

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L – 52; T – 13; TOTAL HOURS-65

**TEXT BOOK:**

- Banking & Financial System - B.Sanathanam - Margham Publishers

**REFERENCES:**

- Indian Financial Systems ó Dr.S.Guruswamy
- Banking & Financial System - B.Sanathanam - Margham Publishers

**OUTCOMES:**

After completion of this course students will be able to

- Differentiate between banking and other type of business and types of bank customer relationship and various deposit services available to customer
- Understand the difference between banks and NBFCs
- Various funding agencies to a business.
- Able to understand how negotiable instruments work.
- Able to understand different functions of central bank and commercial banks



**COC 1212****BUSINESS STATISTICS &  
OPERATIONS RESEARCH**

L	T	P	C
4	1	0	5

**OBJECTIVES:**

- To develop skills in analysis & interpretation of data
- Handle challenging problems using appropriate analysis tools.
- How to measures central tendency and their application in business.
- How to calculate correlation and regression and their application in business.
- To understand application of statistics in different walksof life.

**MODULE I INTERPRETATION OF STATISTICAL DATA 5**

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

**MODULE II MEASURES OF CENTRAL TENDENCY AND DISPERSION 15**

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

**MODULE III CORRELATION AND REGRESSION 10**

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

**MODULE IV TIME SERIES AND PROBABILITY 15**

Time Series Analysis ó Trend ó Seasonal Variation.

Probability ó Addition and Multiplication Theorem ó Conditional probability

**MODULE V OPERATIONS RESEARCH 20**

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

**L – 52; T – 13; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80****TEXT BOOK:**

- Statistical Methods ó S.P. Gupta, Sultan Chand & Sons .

**REFERENCES:**

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

**OUTCOMES:**

After studying this course students will able to

- Tabulate and classify various statistical data
- To analyze data using various statistical tools
- To have knowledge on operations research analysis.
- Able to apply statistical tools in daily business.
- Presentation of charts and graphs.

**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.
- To understand the importance of data base for the business.
- To understand how to use database for betterment of business.
- To understand how to create database.

**MODULE I****13**

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

**MODULE II****15**

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

**MODULE III****14**

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

**MODULE IV****8**

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

**MODULE V****10**

Reports: Creating Reports, Previewing and Printing Reports, Modifying and Saving Reports, Relational Database: Definition & Purpose, Creating Relational Database, Viewing and Deleting

Expressions, Data Models, Creating Database  
Keys, Queries

**TOTAL HOURS – 60**

**TEXT BOOK:**

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

**REFERENCES:**

- Michael Alexander and Dick Kusleika, Access® 2013 Bible, John Wiley & Sons, Inc
- 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.
- Apply the database for progress of business.
- Able to prepare report of business for interested parties.
- Able to understand the importance of data in this global world.

<b>COC 1205</b>	<b>BUSINESS ENVIRONMENT</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 enable the students to have an overview of Business Environment ó Political, social and Global.
- To enable the students to appreciate the importance of environment and its impact on business and society
- To understand how the business environment affect the business.
- To understand the implications of global environment.
- To understand how the political stability is necessary for country development

**MODULE I Introduction 6**

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

**MODULE II Economic Environment 5**

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

**MODULE III Political Environment 5**

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

**MODULE IV Social Environment 5**

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

**MODULE V Global Environment 5**

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

**TOTAL HOURS – 26**

**TEXT BOOK:**

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

**REFERENCES:**

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

**OUTCOMES:**

After studying this course students will 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
- Able to understand how economic, social, political, and global environment is necessary for any country.

<b>COC1206</b>	<b>ENVIRONMENTAL SCIENCE</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:**

- Developing an awareness and sensitivity to the total environment and its related problems
- Motivating people for active participation in environmental protection and improvement
- Developing skills for active identification and development of solutions to environmental problems
- Evaluation of environmental programs in terms of social, economic, ecological and aesthetic factors.
- To develop the sense of awareness about environment among students.

**MODULE I                      MULTIDISCIPLINARY                      NATURE                      OF                      6**  
**ENVIRONMENTAL STUDIES**

Definition-scope and importance- need for public awareness.

Natural resources and associated problems

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources
- d) Food resources : World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging ,salinity
- e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources.
- f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyles.

**MODULE II                      ECOSYSTEMS                      7**

Concept of an ecosystem.-Structure and function of an ecosystem.-Producers, consumers and decomposers.-Energy flow in the ecosystem.-Ecological succession-Food chains, food





LNC 1285

**mbg;gilj; jkpo;I /**  
**BASIC TAMIL I**

**L T P C**  
**2 0 0 2**

gd;dpuz;lhk; tFg;Gtiujkpo; gapyhjkw;Wk; fy;Y}hpapy; gFjp-1y; jkpo; gapyhjmidj;J ,sepiygapy; khztUf;Fk; chpaJ.

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

**நோக்கம்**

- jkpo;nkhopiambg;gilepiyapy; NgrTk; gb;fTk; vOjTk; khzth;fisMaj;jg;gLj;Jjy;.
- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdjkpo;r;nrhw;fismwpaitj;jy;
- ❖ 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

capnuOj;Jf;fs; (Vowels) - nka;naOj;Jf;fs; (Consonants) - caph; nka;naOj;Jf;fs; (Vowel consonants) - fpue;jvOj;Jf;fs; (Grantha Letters)

**அலகு II**

6

ngah;r;nrhy; (Noun) - tpidr;nrhy; (Verb) - gpupngah; (Pronoun) - ngauil (Adjective) - tpidail (Adverb)

**அலகு III**

6

jpiz (Human / Non Human) - ghy; (Gender) - vz; (Singular / Plural) - ,lk; (First / Second / Third Person) - fhyk; (Tense)

**அலகு IV**

6

vz;fs; (Numbers) - cwTg;ngah;fs; (Kinship Terms) - thuj;jpd; ehl;fs; (week days) - ,aw;if (Nature) - cly; cWg;Gfs; (Parts of the body) - gad;ghl;Lg; nghUl;fspd; ngah;fs; (Everyday usage words)

**அலகு V**

2

gpioePf;fpvOJjy; (Spot the error) - mfuthpirg;gLj;Jjy; (Arrange in Alphabetical order) - vjph;r;nrhy; mwpjy; (Antonyms)

L – 26 ; TOTAL HOURS – 26

## நினைவுகள்

6. jkpo;nkhopmwpKfk; - Kidth; g. Nltpl;gpughfh;>tptpntspapL> gjpg;G-2004.
7. jkpopy; ePq;fSk; gpiopay;yhky; vOjyhk; - Kidth; nghw;Nfh>GJtho;Tgjpg;gfk;>gjpg;G- 1992.
8. gpiopad;wpey;yjkpo; vOJtJvg;gb? = re;jpud;>jkpo;epiyak;>gjpg;G- 2007.
9. Hand Book Tamil ó Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies ó 1988.
10. www.Tamilvu.org

## வெளியுணர்வுகள்

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;

LNC 1286

**rpwg;Gj; jkpo;I /  
ADVANCED TAMIL I**

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2 0 0 2

gj;jhk; tFg;Gkw;Wk; gd;dpuz;lhk; tFg;Gtiujkpo; gapd;Wfy;Y}hpapy; gFjp-1y;  
jkpo; gapyhjkzhzth;fSf;FchpaJ.

**நோக்கம்**

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdjkpo;r;nrhw;fismwpaitj;jy;

**அலகு I**

**nra;As;**

**8**

Nahfrpj;jpóghujpahh; - ePq;fNsnrhy;Yq;fs; - ghujpjhrd; - Nghuhl;lk; - kz; ómg;Jy;  
uFkh; - khk;goChpy; kdf;Fapy;fs; mOfpd;wdóNkj;jh - njhiye;JNghdJ - Mz;lhs;  
gphpajh;\pdp - mypfs; - e. fhkuhrh;

**அலகு II**

**rpWfij**

**3**

n[afhe;jd; - ee;jtdj;jpy; Xh; Mz;bófp.,uh[ehuhazd; ófjT

**அலகு III**

**,yf;fpatuyhW**

**5**

ftpij>rpWfij>ehty;

**அலகு IV**

**nkhopj;jpwd;**

**5**

gpwnkhopr; nrhw;fSf;F ,izahdjko;r;nrhw;fs; - fiyr; nrhy;yhf;fk; - giojpUj;jk;

**அலகு V**

**gilg;gpyf;fpak;**

**5**

ftpijvOJjy;>rpWfijtiujy;

**L – 26 ; TOTAL HOURS – 26**

**பரிந்துரை**

4. nra;As;>ciueil
5. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR
6. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

**வெளியுரை**

- khzth;fs; r%fkhw;wr; rpe;jidfismwpe;Jnfhs;th;
- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwdAk; jpwdha;Tnra;Ak; jpwdAk; ngWth;

**SEMESTER III**

<b>COC2111</b>	<b>CORPORATE 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 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.
- To develop the understanding of shares for formation and liquidation of company

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

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

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

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

**MODULE III                    COMPANY FINAL ACCOUNTS                    15**

Preparation of company final accounts (as per Schedule III 2015)ó company balance sheet preparation ó computation of managerial remuneration.

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

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

**MODULE V                    LIQUIDATION OF COMPANIES                    18**

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

**L – 52; T – 26; Total Hours –78**

**PROPORTION OF THEORY : PROBLEM – 20:80****TEXT BOOKS:**

- T.S. Reddy & Murthy, 'Corporate Accounting', Margham Publications, Reprint, 2013.

**REFERENCES:**

- Dr. S. Kr.Paul&Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.
- K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
- 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
- Understanding of corporate accounting at working level.

<b>COC2112</b>	<b>BUSINESS AND CORPORATE LAWS</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 help the students to understand the basic laws related with business and corporate.
- To orient students, about the legal aspects of business and corporate
- To familiarize the students with case law studies related to Business and Corporate Law.
- To understand the overview of Contract Act and Sale of Goods Act.
- To understand the companies Act. in detail.

**MODULE I INTRODUCTION 12**

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

**MODULE II CONTRACT ACT 13**

Performance of contract-discharge of contract-Remedies of breach of contract-Quasi contract(general contract-section 1 to 75)

**MODULE III SALE OF GOODS ACT 15**

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

**MODULE IV COMPANIES ACT 13**

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

**MODULE V COMPANY MEETINGS AND RESOLUTION 12**

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

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

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

**REFERENCES:**

- P.Saravanavel,S.Sumathi, Legal System in Business,
- Kapoor publication pvt., ltd ó Student guide to Student guide to mercantile law

- Balachandran, by Company law - Vijai Nicole publication.

**OUTCOMES:**

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



<b>COC2113</b>	<b>FINANCIAL SERVICES</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 know about the various financial services and market.
- 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.

<b>MODULE I</b>	<b>INTRODUCTION TO FINANCIAL SERVICES</b>	<b>10</b>
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An overview of financial system in Markets ó Objectives of financial system ó Types of financial services ó Problems and Prospects of Financial service sector. Legal Regulatory framework governing Financial Services  
Merchant Banking: Meaning ó Role of Merchant Banker in managing Public Issues. ó Drawbacks.

<b>MODULE II</b>	<b>MUTUAL FUNDS</b>	<b>10</b>
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Mutual Funds: Meaning ó Types ó Functions ó Advantages ó Institutions involved ó UTI ó LIC ó Commercial Banks ó Entry of Private Sectors ó Performance ó Growth of Mutual Funds in India ó SEBI Guidelines.

<b>MODULE III</b>	<b>FACTORING &amp; FORFAITING</b>	<b>15</b>
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The concept ó significance ó types ó factoring mechanism ó factoring in India.  
Forfaiting - Definition ó Factoring Vs Forfaiting ó Problems and prospects of forfaiting.

<b>MODULE IV</b>	<b>LEASING AND HIRE PURCHASE</b>	<b>15</b>
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**Leasing:** The concept ó Types of lease ó Structure of leasing industry ó Legal aspects ó Problems and prospects.  
**Hire purchase:** Meaning ó Hire purchase ó Leasing VS Hire purchase ó Problems and prospects of hire purchase in India.

<b>MODULE V</b>	<b>DEMATERIALISATION &amp; REMATERIALISATION:</b>	<b>15</b>
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**Dematerialisation&Rematerialisation:**

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

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

- Gordon Natarajan - Financial Markets and Services ó Himalaya publishing House

**REFERENCES:**

- Banking & Financial System - B.Santhanam - Margham Publishers
- Indian Financial Systems ó Dr.S.Guruswamy
- 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
- Understand the overview of financial services.

**COC2104****ENTREPRENEURIAL 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.
- To understand the various aspect of EDP.
- To understand how project formulate.
- To understand the overview of entrepreneurial development.

**MODULE I INTRODUCTION 13**

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

**MODULE II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 12**

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

**MODULE III PROJECT FORMULATION 12**

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

**MODULE IV EDP SCHEMES 13**

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

**MODULE V ENTREPRENEURIAL GROWTH 10**

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

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

- C.S.V. Murthy, ÷ Entrepreneurial Developmentö, Himalaya publishing house, 2015.

**REFERENCES:**

- Dr.S.S. Khanka, ÷ Entrepreneurial Developmentö, S. Chand & Company (pvt).Ltd, 2014.
- Sami Uddin, ÷ Entrepreneurial development in Indiaö, 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>COC 2114</b>	<b>BUSINESS ECONOMICS</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 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
- To understand the application of business economics in modern business.

**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:**

- Business Economics-S Sankaran, Margam Publication
- Business Economics-Lekhi- Kalyani publications

**REFERENCES:**

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

**OUTCOMES:**

Through this course students should be able to

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

<b>COC 2106</b>	<b>OFFICE MANAGEMENT</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 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.
- To understand the different aspect of office management.
- To understand the methods of office communication and record- management.

**MODULE I Introduction 5**

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

**MODULE II Office Organization 6**

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

**MODULE III Record Management 5**

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

**MODULE IV Office Communication 5**

Office Communication ó Correspondence ó Meaning of office communication & mailing

**MODULE V Form letters & Report writing 5**

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

**TOTAL HOURS-26**

**TEXT BOOK:**

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

**REFERENCES:**

- Fundamentals of office management ó by J.P.Mahajan
- Office Management ó R.S.N.Pillai&Bagavathi- S.Chand.
- Office Management ó R K Chopra , Himalaya Publication

**OUTCOMES:**

Through this course students should be able to

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



LNC 2185

**mbg;gilj; jkpo;II /**  
**BASIC TAMIL II**

**L T P C**  
**2 0 0 2**

gd;dpuz;lhk; tFg;Gtiujkpo; gapyhjkw;Wk; fy;Y}hpapy; gFjp-1y; jkpo;  
gapyhjmidj;J ,sepiygapy; khztUf;Fk; chpaJ.

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

**நோக்கம்**

- jkpo;nkhopiambg;gilepiyapy; NgrTk; gbf;fTk; vOjTk; khzth;fisMaj;jg;gLj;Jjy;.
- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltps;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;
- ❖ 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

vOtha; (Subject) - gadpiy (Verb) - nrag;gLnghUs; (Object) - cld;ghl;Lthf;fpak;  
(Affirmative sentence) - vjph;kiwthf;fpak; (Negative Sentence) - tpdhthf;fpak;  
(Interrogative Sentence)

**அலகு II**

6

jkpo; ,yf;fpaq;fs;kw;Wk; Gyth;fs; mwpKfk; - (Introduction to Tamil Literature and Poets) - jkpo;nkhopapd; nrk;nkhopj;jFjp (Tamil Language as Classical Language) - jkpofr; Rw;Wyhj;jyq;fs; (Tourist places in Tamil Nadu)

**அலகு III**

6

jpiz(Human / Non Human) - ghy; (Gender) - vz; (Singular / Plural) - ,lk; (First / Second / Third Person) - fhyk; (Tense)

**அலகு IV**

6

jkpoh; czT (Tamil Food) - jkpoh; tpohf;fs; (Tamil Festival) - jkpoh; eldk; (Tamil Dance)

**அலகு V**

2

ciuahly; vOJjy; (Dialogue Writing) - nkhopngah;g;Gnra;jy; (Translation )-

ehspjo; gbf;fgapw;rpjUjy; (Practice on reading Newspaper)

**L – 26 ; TOTAL HOURS – 26**

**றி க**

1. jkpo;nkhopmwpKfk; - Kidth; g. Nltpl;gpughfh;>tptpntspapL> gjpg;G-2004.
2. jkpopy; ePq;fSk; gpiopay;yhky; vOjyhk; - Kidth; nghw;Nfh>GJtho;Tgjpg;gfk;>gjpg;Gó 1992.
3. gpiopd;wpey;yjkpo; vOJtJvg;gb? = re;jpud;>jkpo;epiyak;>gjpg;Gó 2007.
4. Hand Book Tamil ó Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies ó 1988.
5. www.Tamilvu.org

**வள பா**

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;

LNC 2186

**rpwg;Gj; jkpo;II /**  
**ADVANCED TAMIL II**

L T P C

2 0 0 2

gj;jhk; tFg;Gkw;Wk; gd;dpuz;lhk; tFg;Gtiujkpo; gapd;Wfy;Y }hpapy; gFjp-1y; jkpo;  
gapyhjkhzth;fSf;FchpaJ.

**நோக்கம்**

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltps;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;

**அலகு I**

**nra;As;**

8

rq;f ,yf;fpak; - Gwk; 2 mfk; 2 - rpyg;gjpfhuk; - milf;fyf;fhij (njhpTnra;ag;gl;lit) -  
jpUf;Fws; - 1 - jpUke;jpuk; - 3 ghly;fs; - ,NaRfhtpak; - frg;GWghj;jpuk; (njhpTnra;ag;gl;lit) -  
rPwhGuhzk; - khDf;Fg; gpizepd;wglyk; (njhpTnra;ag;gl;lit) - Fw;whyf;FwtQ;rpórpq;fd;  
rpq;fpciuhly;

**அலகு II**

**ciueil**

3

vJtho;f;if>mwptpaYk; ,yf;fpak;

**அலகு III**

**,yf;fpatuyhW**

5

vl;Lj;njhif>gj;Jg;ghl;L

**அலகு IV**

**gad;ghl;Lj;jkpo;**

5

fbjk; vOJjy; - fl;LiuvOJjy; - jkpo; ,izajsq;fs; mwpjy;

**அலகு V**

**nkhopg;gapw;rp**

5

ty;ypdk; kpFkplq;fs; - kpfhplq;fs; - nkhopngah;g;G

**L – 26 ; TOTAL HOURS – 26**

**பிறித்கள்**

1. nra;As;>ciueil
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR
3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

**ଘେଣ଼ି ପା଼ି**

- khzth;fs; r%fkhw;wr; rpe;jidfismwpe;Jnfhs;th;
- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwidAk; jpwdha;Tnra;Ak; jpwidAk; ngWth;



L – 52; T – 26; Total Hours –78

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

- T.S. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Reprint, 2013.

**REFERENCES:**

- Dr. S. Kr.Paul&Chandri Paul, *Corporate Finance*, New Central Book Agency (p) Ltd, 2009.
- K. K. Varma, *Corporate Accounting*, Published by Anurag Jain for Excel Books, First Edition, 2008.
- 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.

<b>COC2212</b>	<b>PRINCIPLES OF FINANCIAL MANAGEMENT</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 introduce the students to the activity ó 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.
- To understand the methods of capital budgeting.
- To understand the overview of financial management.
- To understand how to apply the principles of financial management in modern business.

**MODULE I FINANCE FUNCTIONS 15**

Objectives of Financial Management ó Finance function and its importance in business ó Role of the finance Manager ó Goals of Financial Management ó Time Value of Money ó Profit Maximization ó Wealth Maximization ó Decision Making (Dividend , Finance , Investing) ó Global Financial Markets ó ADR ó GDR.

**MODULE II COST OF CAPITAL 15**

Cost of Capital: Cost of equity- Cost of debentures ó Cost of preference shares ó Cost of other sources of capital

**MODULE III CAPITAL STRUCTURE 15**

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

**MODULE IV WORKING CAPITAL MANAGEMENT 15**

Working capital management ó Working capital policy ó cash management ó Receivables management ó Inventory management.

**MODULE V CAPITAL BUDGETING 18**

Capital Budgeting ó Basics of Capital Budgeting ó Methods of Ranking Investment proposal ó Computation.

**L – 65; T – 13; Total Hours –78**

**PROPORTION OF THEORY : PROBLEM – 40:60**

**TEXT BOOKS:**

- S P Murthy , Financial Management by Margam Publication
- Ramachandran&Srinivasan , Financial Management by Sri Ram Publication

**REFERENCES:**

- I.M. Pandey , öFinancial Managementö, Vikas Publishing House Pvt Ltd, 01-Nov-2009
- P.c. Kulkarni, öFinancial Managementö, B.G. Sathyaprasad, Himalaya Publications, 2004.
- Dr..V.R.Palanivelu, öFinancial Managementö, 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.



<b>COC2213</b>	<b>ACCOUNTING FOR DECISION MAKING</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 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.
- To understand how to analyze the financial statement.
- To understand process of budgeting and budgetary control.
- To understand standard costing and variance analysis.

**MODULE I INTRODUCTION TO MANAGEMENT ACCOUNTING**

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

**MODULE II FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION – RATIOS**

Financial statement Analysis ó Meaning-process of Financial Statement Analysis And Interpretation ó Types Of Analysis ó techniques or tools of financial statement analysis ó Ratio analysis ó Meaning of Ratio ó Advantage-classification of Ratios ó Profitability Ratios - Turnover or Activity Ratio ó Solvency or Financial Ratios ó Computation Of Ratio.

**MODULE III FUND FLOW & CASH FLOW STATEMENT**

Funds flow statement ó Concepts of Funds ó Importance or used of Funds Flow Statement ó Working capital Statement ó Preparation of Funds Flow Statement ó Cash Flow Statement ó Advantages And Limitations ó Preparation of Cash Flow Statement.

**MODULE IV BUDGETING AND BUDGETARY CONTROL**

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

**MODULE V STANDARD COSTING AND VARIANCE ANALYSIS**

Meaning and definition of standard costing, application of standard costing, steps involved in standard costing-advantages and limitations of Standard costing - variance analysis-types of variances - computation of material variances- Labour variances

**L – 52; T – 26; Total Hours –65**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

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

**REFERENCES:**

- A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, Management Accounting, Sultan Chand & sons, 5<sup>th</sup> Edition. 2003.
- T.S.reddy& Dr. Y. Hariprasadreddy, Management Accounting, Margham Publications, Fifth revised Edition, 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
- Application of standard costing and variance analysis.

<b>COC2214</b>	<b>PRACTICAL AUDITING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>1</b>	<b>5</b>

**OBJECTIVES:**

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

**MODULE I INTRODUCTION 12**

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

**MODULE II AUDIT PROGRAMME 13**

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

**MODULE III VOUCHING 15**

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

**MODULE IV VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 13**

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

**MODULE V THE AUDIT OF LIMITED COMPANIES 12**

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

**L – 52; P – 13; Total Hours –65**

**TEXT BOOKS:**

- B.N. Tandon, Sultan Chand ó A handbook of practical auditing

- DinkarPagare-Principles and Practices of Auditing

**REFERENCES:**

- B.N. Tandon, Sultan Chand ó A handbook of practical auditing
- B.N. Tandon, Sudharsanam, Sundharabahu ó S Chand ó Practical auditing
- Sharma, SahityaBhavan, Agra ó Auditing
- Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.

**OUTCOMES:**

- Able to understand the role of auditor in business world.
- Able to understand importance of audit programme.
- Become aware about vouching and their importance.
- Knowledge about verification and valuation of assets.
- Overview of auditing.

<b>COC2115</b>	<b>FOREIGN EXCHANGE</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 acquaint the student with the various concepts of foreign exchange rate determination, exchange rate markets, trading, control, etc.
- To make students understand the various Foreign exchange acts in India
- To analyses of the various factors determining exchange rates.
- To know the various concepts of FOREX trading.
- Overview of foreign exchange

**MODULE I INTRODUCTION 15**

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

**MODULE II FOREIGN EXCHANGE MARKET 15**

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

**MODULE III EXCHANGE RATES 15**

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

**MODULE IV FOREX TRADING 15**

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

**MODULE V INDIAN FOREX MARKET 18**

Indian ForexMarket : Foreign exchange administration in India Setting up and operating a forex dealership -Convertibility of Rupees on current account. Convertibility of rupee on capital account, Pros and Cons, Foreign Exchange control objectives. Methods - Exchange control in India - Role of FEDAI - FERA 1973 to FEMA 1997 Bill - The Hawala market - Foreign exchange problems in India - Steps for settlement role of reserve Bank of India.

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

- C. Jeevanandam Foreign exchange

**REFERENCES:**

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

**OUTCOMES:**

- Students will be able to calculate FOREX rates
- Will help student to identify the various steps in Foreign Exchange trading
- Students will understand the various regulation of Foreign Exchange
- Aware about Indian forex market.
- Able to understand world forex market.

<b>COC2206</b>	<b>COMMUNICATION SKILLS</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 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
- To gain the knowledge of business communication

**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 ó 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 ó Conferencing  
Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR.

**MODULE IV BUSINESS CORRESPONDENCE TRADE LETTERS 6**

Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act

[Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]

**MODULE V LANGUAGE AND WRITING SKILLS 5**

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

**L – 26; T – 0; Total Hours –26**

**REFERENCES:**

- Alien, R.K.(1970) Organisational Management through Communication.
- Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- 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.
- Able to understand the importance of communication.



## SEMESTER V

<b>COC 3101</b>	<b>INCOME TAX LAW &amp; PRACTICE I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		4	2	0	5

### Objective:

- To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.
- To impart knowledge of various heads of Income under Income Tax Act.
- To enlighten students on various concepts relating to Taxation in day to day transactions.

### MODULE I

Basic concepts: Income, canons of taxation, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

### MODULE II

Computation of income under the heads of Salaries

### MODULE III

Computation of income under the heads - Income from house property

### MODULE IV

Computation of income under the heads of Profits and gains of business or profession.

### MODULE V

Depreciation- Meaning, Base, Rates, Block of Assets, Unabsorbed depreciation, Provisions Relating to depreciation.

**L – 52; T – 26; Total Hours –78**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

**Suggested readings:**

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
3. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

**Course Outcomes**

- CO- I To introduce the basic concept of Income Tax
- CO ó II In order to familiarize the different know-how and heads of income with its components
- CO ó III It helps to build an idea about income from house property as a concept
- CO ó IV It give more idea about the income from business or profession
- CO ó V Make the students familiarizes with the concept of depreciation and its provisions

**COC3102****COST ACCOUNTING I**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**Objective:**

- This course exposes the students to the basic concepts and the tools used in Fundamentals of Cost Accounting.
- To train students with the various methods and techniques of costing.
- To familiarize students with the various techniques of costing.

<b>MODULE I</b>	<b>INTRODUCTION TO COSTING</b>	<b>15</b>
Nature and Scope ó Objectives, Advantages and Limitations ó Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification ó Cost Sheet and Tenders ó Cost Unit ó Cost Centre and Profit Centre.		
<b>MODULE II</b>	<b>MATERIAL PURCHASE AND CONTROL</b>	<b>15</b>
Purchase Department and its Objectives ó Purchase Procedure ó Classification and Codification of Materials, Meaning of Material Control: Levels of Stock and EOQ ó Perpetual Inventory System, ABC and VED Analysis ó Accounting of Material Losses.		
<b>MODULE III</b>	<b>PRICING OF MATERIALS</b>	<b>15</b>
Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods		
<b>MODULE IV</b>	<b>LABOUR COSTING</b>	<b>15</b>
Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover ó Idle and Over Time ó Remuneration and Incentive: Time and Piece Rate system ó Taylorø, Merricks and Ganttø Task ó Premium Bonus System ó Halsey, Rowan and Emersonø Plans ó Calculation of Earnings of Workers.		
<b>MODULE V</b>	<b>OVERHEADS</b>	<b>18</b>
Classification of Overhead Costs ó Departmentalization of Overheads ó Allocation, Absorption and Apportionment of Overhead Costs ó Primary and Secondary Distribution of Overheads ó Computation of Machine Hour Rate.		

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**L – 52; T – 26; Total Hours –78**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**Text Books:**

Jain S.P.&Narang K.L., Cost Accounting; Kalyani, New Delhi.

**Suggested Books:**

1. T.S. Reddy & Y. Hari Prasad Reddy, “ Cost Accounting”, Margham Publications, 2014.
2. Khan, M. Y. & Jain, P. K., Cost Accounting - Tata McGraw Hill Co.
3. Arora M.N., Cost Accounting-Principles and Practices; Vikas, New Delhi.
4. Jain S.P.&Narang K.L., Cost Accounting; Kalyani, New Delhi.
5. Banarjee, B., Cost Accounting, Prentice Hall of India Pvt. Ltd., New Delhi.

**Course Outcomes:**

CO -I Aimed to familiarize the concept of cost accounting

CO –II Helps to gather knowledge on preparation of cost sheet in its practical point of view

CO –III To facilitate the idea and meaning of material control with pricing methods

CO –IV Develop the knowledge about remuneration and incentives

CO –V To introduce the concept of overhead cost

COC3111	<b>Research Methodology</b>	L	T	P	C
		4	2	0	5

### Objectives of the Syllabus

- The aim of the course is to provide comprehensive understanding of the diverse research methods used in Commerce and allied areas,
- To enable students to understand and work methods and concepts related research.
- To enable the students to develop research project and work with a research problem

#### **Module I Introduction**

Meaning of Research; Nature and Scope of Research; Basic approaches and terminologies used in Research; The Research Process and steps,

#### **Module II Formulation of Research Problem**

Defining Research Problem; Sources of research problem; Selection of research problem; Principles of research problem; Hypothesis; Meaning; Characteristics of good hypothesis; Sampling techniques and sample size

#### **Module III Research Design**

Understanding Research Designs, Types of Research Design, Steps in framing the research design.

#### **Module IV Data Collection, Analysis and interpretation of Data**

Sources of data; Primary and Secondary Data; Use of Secondary data; Methods of collecting primary data; Observation-Interviews; Questionnaires and Schedules. Classification Tabulation, Processing and Interpretation of data.

#### **Module V Quantitative tools and Research Report**

Measures of Central Tendency-Dispersion; Measures of Correlation and regression, Meaning of Research Report; Types of Research Report; Importance of Report writing; Drafting of Reports; Documentation-Footnotes and Bibliography.

**Books for reference:**

- Donald R Cooper and Pamela S Schindler, Business Research Methods, Tata McGraw Hill Publishing Company Ltd,
- Naval Bajpai, Business Research Methods, Pearson,
- Sriwastava, S. C. : Foundation of Social Research and Economics Techniques, Himalaya Publishing House, 1990.
- Sharma H.D. and Mukherji S. P. : Research Methods in Economics and Business, New York : The Macmillan Company, 1992. II
- Kothari, Chakravanti Rajagopalachari. *Research methodology: Methods and techniques*. New Age International, 2004.

**Outcome of the Syllabus**

After the completion of this syllabus, the students will be able to

- Know the various steps of a traditional research design.
- The student will select a specific and appropriate research topic and with the approved topic, the student will begin to acquire the basic information and tools in order to complete a research proposal.
- By accomplishing exercises, the student will gather information, assess materials, and analyze data. This will result in the submission of a final research proposal.

COC3104	PERSONALITY DEVELOPMENT	L	T	P	C
		2	0	0	2
<b>OBJECTIVES:</b>					
To make aware about the importance of personality, types and its development. Characteristics required for the corporate world. Build self-confidence, enhance self-esteem and improve overall personality. The aim of the course is to groom the students on pleasant and appealing personality that is required in social and professional circumstances.					
<b>MODULE I</b>	<b>PERSONALITY DEVELOPMENT-INTRODUCTION</b>				<b>5</b>
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 ó What Is Failure - Causes of Failure - Do's And Don'ts Regarding Success And Failure.					
<b>MODULE II</b>	<b>ATTITUDES AND VALUES</b>				<b>5</b>
Attitude - Concept - Significance - Factors Affecting Attitudes - Positive Attitude - Advantages - Negative Attitude - Disadvantages - Ways To Develop Positive Attitude ó Difference between Personalities Having Positive And Negative Attitude.					
<b>MODULE III</b>	<b>MOTIVATION</b>				<b>5</b>
Concept Of Motivation - Significance - Internal And External Motives - Importance Of Self-Motivation- Factors Leading To De-motivation -Theories To Motivation.					
<b>MODULE IV</b>	<b>SELF ESTEEM AND SMART</b>				<b>6</b>
Term Self-Esteem - Symptoms - Advantages - Do's And Don'ts To Develop Positive Self-Esteem ó 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? ó Smart (Specific, Measurable, Achievable, Realistic, Time-Bound) Goals - Art Of Prioritization - Do's And Don'ts About Goals.					
<b>MODULE V</b>	<b>BODY LANGUAGE, STRESS MANAGEMENT &amp; TIME MANAGEMENT</b>				<b>5</b>
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 ó Management Of Change - Good Manners And Etiquettes (Concept, Significance And Skills To Achieve Should Be Studied.)					
				<b>L – 26; T – 0; Total</b>	

			<b>Hours –26</b>
<b>TEXT BOOKS:</b>			
<ul style="list-style-type: none"> <li>• Richard Denny, "Communicate To Win", Kogan Page India Private Limited, New Delhi-2009.</li> </ul>			
<b>REFERENCES:</b>			
<ul style="list-style-type: none"> <li>• S. P. Robbins, "Organisational Behaviour", Prentice-Hall Of India Pvt. Ltd., New Delhi-15<sup>th</sup> edition, 2013</li> <li>• Rajendra Pal and J. S. Korlhali, "Essentials Of Business Communication", Sultan Chand &amp; Sons, New Delhi, 1st edition, 2012.</li> </ul>			
<b>OUTCOMES:</b>			
<p>After completing the course the students would be able to</p> <ul style="list-style-type: none"> <li>• Have a good personality, feel confident and gain control of any situation</li> <li>• Positive attitude to think always of the best of the situation</li> <li>• Confident behavior in front of a group of people and seniors.</li> <li>• Becomes aware about body language and stress management</li> </ul>			



## **“Capstone Project”**

**Course Number & Title: COC3114 & Capstone Project**

**Term: : 4 Weeks (November of every Year)**

### **Course Objectives**

The major goal of this course is for students to demonstrate their ability to improve student achievement through the design, implementation, and assessment of learning activities. This Capstone course is an opportunity to show the knowledge, skills, and experience you possess as an educator.

### **Course Description**

The Capstone course offers students an opportunity to increase their impact and effectiveness as a leader. Students develop an initiative for a real-life project that can be work, community, or university-based or an Experiential Network (XN) project. For a consulting case project, students develop a case study and case analysis. The case study is a short description of a situation facing an organization and must be based on field research, depict real-life events, and describe a situation that requires a decision. The consultant report outlines the key issues in the case, identifies alternative scenarios for solutions, and provides the conceptual justification for the student's recommendation using relevant reference material from the College. The capstone project is an action-based leadership project.

### **Course Outline**

1. Read Producing the capstone project.
2. Listen/View. Designing your capstone project slide cast
3. Submit abstract(s) of proposal as forum post. If you are trying to decide between multiple proposals, you may submit more than one abstract
4. Research and submit informal draft bibliography and list of websites with information relevant to your project.
5. If using outside advisor or organization, identify and contact potential advisor and mentoring organizations for capstone project.

### **Course outcomes**

After completion of the course, students will be able to show their skills in the following fields:

1. Presentation skills and Market research skills
2. Strategy skills and Financial skills
3. Marketing skills and Business plan/ Writing skills

## 4. Critical thinking and Creativity

**SEMESTER VI****COC3201****INCOME TAX LAW & PRACTICE II**

L	T	P	C
4	2	0	5

**Objectives:**

- To get awareness on powers and functions of Income Tax Officers.
- To impart knowledge on Computation on Tax Liability.
- Students will get knowledge and information on Tax Management.

**UNIT I INCOME FROM CAPITAL GAINS 15**

Capital assets meaning, types cost inflation index, transfer types, transfer not regarded

a transfer, Cost of acquisition of various assets, deductions from capital gains. Exemptions u/s

54. Computation of taxable capital gains (including problems)

**UNIT II INCOME FROM OTHER SOURCES 15**

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

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

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

**UNIT IV ASSESSMENT OF INDIVIDUAL ASSESSES 15**

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

**UNIT V ASSESSMENT OF FIRMS 15**

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

L – 52; T – 26; Total Hours –78

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

**Suggested readings:**

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
3. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

**Course outcomes**

CO óI To develop an idea about capital gain among students

CO óII To enlighten the concept of income from other source

CO óIII Enabling the students to have a fair idea on set-off and carry forward of losses

CO óIV To determine the concept of assessment of individual

CO óV To equip the students with thoughts and points on assessment of firms

COC3212	ADVANCED COST ACCOUNTING	L	T	P	C
		4	1	0	5
<b>OBJECTIVES:</b>					
<ul style="list-style-type: none"> <li>To enlighten the students on the importance of cost ascertainment, cost reduction and control.</li> <li>To teach the students to calculate the element-wise and the total cost of product and services</li> <li>To understand the methods of costing adopted by different types of industries.</li> </ul>					
<b>MODULE I</b>	<b>JOB, BATCH, CONTRACT COSTING</b>	<b>15</b>			
Job, Batch, Contract Costing: Job Costing ó definition ó Features ó Procedure ó WIP ó Cost Accumulation, Batch Costing ó EBQ, Contract Costing ó Definition, Features, Work Certified and Uncertified ó Incomplete Contract ó Escalation Clause ó Cost Plus Contract ó Contract Account					
<b>MODULE II</b>	<b>PROCESS COSTING</b>	<b>15</b>			
Process Costing : Definition ó Features ó Job Vs. Process Costing ó Process Account ó Losses ó By Products and Joint Products ó WIP ó Equivalent Units and its Calculation - Closing WIP with or without Process Loss.					
<b>MODULE III</b>	<b>OPERATING COSTING (SERVICE COSTING)</b>	<b>15</b>			
Operating Costing (Transport Costing): Cost Unit ó Classification of costó preparation of Operating Cost sheet.					
<b>MODULE IV</b>	<b>MARGINAL COSTING</b>	<b>15</b>			
Marginal Costing: Definition ó Advantages and Limitation ó Break Even Point ó Margin of Safety ó P/V Ratio ó Decisions involving alternative choices: Key factor , Make or Buy Decision , Selection of Product Mix , Changes in Selling Price , Desired Level of Profit.					
<b>MODULE V</b>	<b>RECONCILIATION OF COST AND FINANCIAL ACCOUNTS.</b>	<b>18</b>			
Meaning-Need- Reasons for disagreement in profit ó preparation of Reconciliation statement.					
		<b>L – 52; T – 26; Total Hours –78</b>			
<b>TEXT BOOKS:</b>					

- T.S. Reddy & Hari Prasad Reddy ó Cost Accounting ó Margham Publications, Chennai

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

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

**COC3203****INDIRECT TAXES**

L	T	P	C
5	0	1	5

**GST****Objectives:**

1. To give a clear insight into constitutional Framework of GST amidst students
2. To create a deep insight into the need and challenges of GST
3. To make students get better understanding on the provisions of CGST
4. To familiarize students on the IGST provisions
5. To enlighten students with the provisions relating to compensation Cess Act

**Module I**

Introduction-Constitutional Scheme Of Indirect Taxation In India Before GST- Historical Evolution Of Indirect Taxation In Post-Independence India Till GST- International Perspectives On GST/Vat- Need For GST In India- Challenges In Designing GST- Design Of Indian GST Act-GST Legislation- GST: Impact On Indian Economy- Challenges & Future Ahead.

**Module II**

CGST: Commencement-Definition-Composition Rules-Registration- Determination Of Value Of Supply.CGST: Input Tax Credit- Tax Invoice- Credit & Debit Notes-Accounts And Records>Returns- Payment Of Tax.

**Module III**

Payment of GST: Introduction, Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS, Self-Examination Questions

**Module IV**

CGST: Refund- Assessment & Audit- Appeals & Revisions- E-Way Rules

**Module V**

IGST: Its Provisions ó Compensation Cess Act : Its Provisions

**Outcome:**

1. Students will be able to get a clear idea on the evolution of GST act in India.
2. Students will get clear insight into the provisions of CGST act
3. Students will get a thorough knowledge on the various aspects of provisions relating to the IGST Act.
4. Students will also gain a lot of information on the provisions relating to the compensation cess act.
5. Students will be able to update themselves with the latest amendments implemented by the central government.

COC3204	NATIONAL SERVICE SCHEME (NSS)	L	T	P	C
		1	0	1	2
<b>OBJECTIVES:</b>					
<ul style="list-style-type: none"> <li>• 1 To make students understand the community in which they work and their relation</li> <li>• 2. To familiarise students identify the needs and problems of the community and involve them in problem-solving</li> <li>• 3. To develop the students capacity to meet emergencies and natural disasters</li> <li>• 4. To inculcate values on national integration and social harmony</li> <li>• 5. To make students analyse and find practical solutions to individuals and community problems.</li> </ul>					
<b>MODULE I</b>	<b>INTRODUCTION AND BASIC CONCEPTS OF NSS</b>	<b>04</b>			
Introduction- History-aims and objectives of NSS-Emblem- Flag-Motto ó Song- Organizational structure ó Roles and responsibilities of NSS functionaries.					
<b>MODULE II</b>	<b>NSS PROGRAMMES AND ACTIVITIES</b>	<b>06</b>			
Concept of regular activities, special camping- Basis of adoption of village/slums, Methodology of conducting survey ó Financial pattern of the scheme- Coordination with different agencies- Maintenance of dairy.					
<b>MODULE III</b>	<b>YOUTH DEVELOPMENT PROGRAMME IN INDIA</b>	<b>06</b>			
National Youth Policy- Youth Development Programme at the National level, State level and voluntary sector- Youth ó focused and Youth ó lead organisations.					
<b>MODULE IV</b>	<b>IMPORTANCE AND ROLE OF YOUTH LEADERSHIP</b>	<b>05</b>			
Meaning and types of leadership ó Qualities of a good leader- Traits of leadership ó Importance and role of Youth leadership.					
<b>MODULE V</b>	<b>HEALTH, HYGIENE AND SANITATION</b>	<b>05</b>			
Definition, need and scope of health education- Food and nutrition- Safe drinking water-water borne diseases and sanitation (Swatch Bharat Abhiyan) ó National Health Programme.					



			<b>Total Hours –26</b>
<b>REFERENCE BOOKS</b>			
<ul style="list-style-type: none"><li>• 1. National Service Scheme Manual, Government of India.</li><li>• 2. Training Programme on National Programme scheme, TISS.</li><li>• 3. Orientation Courses for N.S.S. Programme officers, TISS.</li><li>• 4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS.</li><li>• 5. Social Problems in India, Ram Ahuja.</li></ul>			
<b>OUTCOMES:</b> After completing the course the students will be able to			
<ul style="list-style-type: none"><li>• Understand the basic concepts of NSS</li><li>• Get clear picture on NSS activities and understand the organization structure of NSS</li><li>• Understand the social responsibility as a Youth</li><li>• Gain knowledge on health education</li></ul>			

COC 3205	VALUE EDUCATION			L	T	P	C
				2	0	0	2
<b>OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>To help individuals think about and reflect on different values.</li> <li>To deepen understanding, motivation and responsibility with regard to making personal and social choices and the practical implications of expressing them in relation to themselves, others, the community and the world at large.</li> <li>To inspire individuals to choose their own personal, social, moral and spiritual values and be aware of practical methods for developing and deepening their values.</li> </ul>							
<b>MODULE I</b>	<b>VALUE SYSTEM</b>						<b>4</b>
Introduction ó Definition of values ó Need for Inculcation of values ó Object of Value Education-Sources of Value ó Types							
<b>MODULE II</b>	<b>PERSONAL VALUES</b>						<b>6</b>
Definition of Person - Self confidence ó Self discipline ó Self Assessment ó Self restraint ó Self motivation ó Determination ó Ambition ó Contentment ó Humility and Simplicity ó Sympathy and Compassion ó Gratitude ó Forgiveness ó Honesty ó Courtesy.							
<b>MODULE III</b>	<b>SOCIAL VALUES</b>						<b>5</b>
Definition of Society ó Units of Society ó Individual, family, different groups ó Community ó Social consciousness ó Equality and Brotherhood ó Dialogue ó Tolerance ó Responsibility ó Co-operation Freedom ó Repentance and Magnanimity.							
<b>MODULE IV</b>	<b>PROFESSIONAL VALUES</b>						<b>4</b>
Definition ó Competence ó Confidence ó Devotion to duty ó Efficiency ó Accountability ó Respect for learning / learned ó Willingness to learn-Open and balanced mind ó Team spirit ó Professional Ethic ó Willingness for Discussion ó Aims ó Effort ó Avoidance of Procrastination and slothfulness ó Alertness.							
<b>MODULE V</b>	<b>BEHAVIORAL VALUES</b>						
Individual values and group values ó Good manners at home and outside ó Equality ó Purity of thought, speech and action ó Understanding the role of religion ó Faith ó Understanding the commonness of religions ó Respect for other faiths ó unity diversity ó Living together ó Tolerance ó Non-violence ó Truthfulness ó Common aim ó Unified efforts towards peace ó Patriotism.							
							<b>TOTAL HOURS – 26</b>

**OUTCOMES:**

Through this course students should be able to

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

## ELECTIVES

<b>COC X11</b>	<b>E- Commerce</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>

**UNIT-I : Electronic Commerce:** Introduction, History and Evolution of E-commerce or Electronic Commerce, Electronic Commerce ó Cutting edge and Framework, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India.

**UNIT-II: Network Infrastructure:** Introduction, Network Infrastructure - an Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, The Advantages of Internet, World Wide Web.

**UNIT-III: E-commerce Infrastructure:** Introduction, E-commerce Infrastructure-An Overview, Hardware, Server Operating System, Software and Network Website.

**UNIT-IV: Business Models and Security in Electronic Business:** Evolution of Internet Business Models, Business Models in Practice, Business Model: The Six Components.

Security in Electronic Business: Intranet and Extranet Security: Threats and Protection, Protection Methods, Data and Message Security, Firewalls. Encryption: Cryptography, Encryption, Digital Signature, Virtual Private Network.

**UNIT-V: E-Marketing and E-Payment Systems:** Challenges of Traditional Marketing, Retailing in E-Business Space, Internet Marketing, Advertisement and Display on the Internet.

E-Business for Service Industry: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.

### REFERENCE BOOKS:

- E-Commerce fundamentals and applications Hendry Chan, Raymond Lee, Tharam Dillon, Ellizabeth Chang, John Wiley.
- E-Commerce, S. Jaiswal ó Galgotia.
- E-Commerce, Efrain Turbon, Jae Lee, David King, H. Michael Chang.
- Electronic Commerce ó Gary P. Schneider ó Thomson.

E-Commerce ó Business, Technology, Society, Kenneth C.Taudon, Carol Guyerico Traver.

COCX12	INTERNATIONAL FINANCE	L	T	P	C
		4	1	0	5
<b>OBJECTIVES:</b>					
<ul style="list-style-type: none"> <li>To have exposure on international monetary system</li> <li>To understand about balance of payments</li> <li>To familiarize the international financial markets and instrument</li> </ul>					
<b>MODULE I</b>	International Financial Environment				<b>13</b>
<p>Global Economy - A Historical Perspective, Financial Globalization- The Missing Link, Experiences from India Openness of Indian Economy Indicators of Openness of Indian Economy.</p> <p>International Financial Transaction , International Financial Transactions,, Balance of Payments: Meaning &amp; Structure</p>					
<b>MODULE II</b>	Foreign Exchange Market				<b>12</b>
<p>An Introduction, Forex trading volume, Forex trading locations, Details about major traded currencies, Evolution of foreign exchange market and foreign exchange System, Brief introduction to currency systems.</p> <p>Forex Market participants, Banks and financial institutions, Merchants, Other customers, Speculators and hedgers, Central banks, Forex Dealers/market makers and brokers, Forex Trading and SWIFT, Robots and forex trading</p>					
<b>MODULE III</b>	Introduction to Indian Foreign Exchange Market				<b>12</b>
<ul style="list-style-type: none"> <li>Forex market in India, Forex market in India: A historical perspective, FERA Vs. FEMA, Pre-liberalization exchange rate regime in India and Hawala market, Brief introduction to currency convertibility in current and capital account.</li> </ul>					
<b>MODULE IV</b>	International Monetary Standard				<b>13</b>
<p>Gold Standard - A Historical Perspective, The Mint Par Parity Theory, Operational Aspect of Gold Standard</p> <p>Paper Currency Standard, Purchasing Power Parity &amp; Bretton Woods Agreement, Paper Currency Standard, Theories of Purchasing Power Parity, International Monetary System- The Bretton Woods System</p>					
<b>MODULE V</b>	Floating Rate, Currency Boards & Currency Basket Systems				<b>10</b>

Brief review on various exchange rate regime, Advantages of free and fixed exchange rate regime, Pros & cons of managed floating exchange rate regime, Prevalence of Currency Boards Regime, Practice of Currency Basket Regime

L – 52; T – 13; Total Hours –65

**TEXT BOOKS:**

- International Financial Management by P.G.Apte, TMH Publication, 4th Ed.
- International Finance Management, Eun & Resnick TMH Publication, 4th Ed.
- International Finance Management, Jeff Madura, Thomson Publication, 7th Ed.
- Multinational Business Finance by David K Eiteman, Arthur I Stonehill, Michael H Moffett, Alok Pandey, Pearson Publication, 10th Ed.
- Multinational Financial Management, by Alan C. Shapiro, Wiley India, 8th Ed.

**REFERENCES:**

- <http://www.bis.org/statistics/index.htm>
- <http://www.rbi.org.in/home.aspx>
- <http://www.fedai.org.in/AboutUs.html>
- <http://www.nseindia.com/marketinfo/fxTracker/fxTracker.jsp>
- <http://exim.indiamart.com/act-regulations/fema-2000-ii.html>
- <http://www.cmegroup.com/?ProductType=cur>
- <http://www.economist.com/markets/bigmac/>

**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

COCX13	STOCK AND COMMODITY MARKET	L	T	P	C
		4	1	0	4
<b>OBJECTIVES:</b>					
<ul style="list-style-type: none"> <li>To provide students with a conceptual framework of stock markets and commodity markets,.</li> <li>To impart the students with the basic mode of trading in stock markets and commodity markets,</li> <li>To introduces student with the application of various tools and techniques of Investment risk management.</li> <li>To facilitate students with a conceptual framework of SEBI.</li> <li>To provide sufficient knowledge and skills to students in the functionalities in these markets</li> </ul>					
<b>MODULE I</b>	<b>AN OVERVIEW OF CAPITAL AND COMMODITIES MARKET</b>				<b>15</b>
Primary Market, Secondary Market (Stock Market), Depositories, Private Placements of Shares/Buyback of Shares, Issue Mechanism. Meaning of Commodities and Commodities Market, Differences between Stock Market and Commodities Market.					
<b>MODULE II</b>	<b>STOCK MARKET</b>				<b>13</b>
History, Membership, Organization, Governing Body, Functions of Stock Exchange, Online Trading, Role of SEBI, Recognized Stock Exchanges in India (Brief Discussion of NSE, BSE and Nifty). Derivatives on Stocks: Meaning, Types (in Brief).					
<b>MODULE III</b>	<b>TRADING IN STOCK MARKET</b>				<b>12</b>
Patterns of Trading and Settlement ó Speculations ó Types of Speculations ó Activities of Brokers ó Broker Charges ó Settlement Procedure, National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CSDL) (in Brief).					
<b>MODULE IV</b>	<b>COMMODITIES MARKET</b>				<b>13</b>
Evolution, Commodity Derivatives, Commodity Exchanges ó Regional and National and International, Functions, Role, Objectives and Types ó Types of Transactions in Commodity Market ó Spot, Future and Forward Options Markets					
<b>MODULE V</b>	<b>TRADING IN COMMODITY MARKETS</b>				<b>12</b>
Patterns of Trading and Settlement, Price Discovery, Efficiency of Commodity Markets ó Size					

of Commodity Markets in India ó Benefits of Commodity Markets.

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

1. Dr.Preeti Singh (2014), Stock and Commodity Market, Himalaya Publishing House, Mumbai.

**REFERENCES:**

1. H.R. Appannaiah & Dr. Mukund Sharma, Stock and Commodity Markets, Himalaya Publishing House, Mumbai.
2. C.B. Gopinath & Siji K., Stock and Commodity Markets, Vikas Publication, New Delhi
- Natarajan L, (2013), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.

**OUTCOMES:**

After completing the course the students would be able to

- Obtains in-depth knowledge on stock and commodity market operations
- Get acquainted with analysis on patterns of trading and settlement mechanism in stock and commodity market
- Obtains in depth view on techniques of Investment risk management.



COCX14	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	L	T	P	C
		4	1	0	4
<b>OBJECTIVES:</b>					
<p>É To provide knowledge on the various investment avenues that benefit the individuals and nation.</p> <p>É To impart the students to Evaluate various elements of risks in investments</p> <p>É To provide knowledge on the importance of Fundamental Analysis and technical analysis for the securities.</p> <p>É To induce the students to the application of various tools and techniques of investments and risks management.</p> <p>É To impart the students on various theories of portfolio management in different dimensions</p>					
<b>MODULE I</b>	<b>INVESTMENT AND RISK RETURN</b>	<b>15</b>			
Investment ó Meaning - Investment Vs Speculation ó Investment Vs Gambling ó Investment Objectives and constraints ó Investment Process, security and Non ó security forms of investment - Concept of risk and return.					
<b>MODULE II</b>	<b>FUNDAMENTAL ANALYSIS</b>	<b>13</b>			
Fundamental Analysis ó objectives and belief of fundamental analysis ó importance of economic analysis ó economic forecasting methods ó importance of industry analysis ó key characteristics in industry analysis ó industry life cycle ó Techniques for evaluating relevant industry factors ó company analysis.					
<b>MODULE III</b>	<b>TECHNICAL ANALYSIS AND EMH</b>	<b>12</b>			
Technical analysis ó Concept of technical analysis, Dow theory , types of charts, perspective on technical analysis ó advanced technical tools ó efficient market hypothesis ( EMH ) ó concept of efficiency of stock markets ó forms of EMH.					
<b>MODULE IV</b>	<b>PORTFOLIO MANAGEMENT AND SELECTION</b>	<b>13</b>			
Portfolio Management-: Introduction to portfolio ó Portfolio Construction ó Portfolio Management-: Introduction ó objectives ó approaches ó Phases ó Markowitz's Model. Portfolio Selection -: Risk and Investor Preferences ó Constructing the Portfolio Significances of beta in the portfolio.					
<b>MODULE V</b>	<b>MEASURING AND EVALUATING PORTFOLIO PERFORMANCE</b>	<b>12</b>			

Measuring and Evaluating portfolio performance ó meaning and importance ó methods of calculating rate of returns ó money weighted rate of return ó Time weighted rate of return ó linked internal rate of return ó performance measures ó Sharpe ó Treynor ó Jensen ó FAMA ó measure of selectivity and net selectivity.

**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:**

3. Natarajan L, (2013), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
4. Avadhani VA, (2008), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
5. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
6. 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
- Obtains in-depth view on Portfolio management and its evaluation process

**COCX15****MARKETING MANAGEMENT****MODULE I INTRODUCTION 15**

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

Z

**MODULE II PRODUCT 15**

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

**MODULE III PRICING 15**

Pricing ó Objection of pricing, pricing policies and procedures, Factors influencing pricing decision.

**MODULE IV SALES FORECASTING 15**

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

**MODULE V CHANNELS OF DISTRIBUTION 15**

Definition ó Function - Importance- Types ó Different Channels of Distribution ó Market Consideration ó Intensity of Distribution ó Channel Conflict ó Causes ó Managing Conflict

**L – 52; T – 26; Total Hours –75**

**COCX16****LOGISTIC & SUPPLY CHAIN MANAGEMENT**

**UNIT I:** Supply Chain definition ó Objectives ó Types ó Various definitions ó Drivers ó Need for SCM ó SCM as a profession ó SCM decisions and skills ó Strategy formulation in SCM ó Value in Supply Chain ó Tradeoffs ó CRM Strategy relationship matrix

**UNIT II:** Strategic Sourcing ó Source evaluation ó collaborative perspective ó BuyerSupplier Relationship ó Partner Selection ó develop of Partnership ó importance of inventory ó imbalances ó uncertainties ó inventory costs ó inventory turnover ratio .

**UNIT III:** Critical business processes and information systems ó DBMS ó benefits of ERP ó information system and bull whip effect ó SCM software packages ó modeling concepts ó Vendor analysis model ó Coordinated SCM ó Simulation modeling- Reverse Vs forward supply chain ó

**UNIT IV:** The Logistics of Business ó The Logistical Value Proposition ó The Work of Logistics ó Logistical Operating Arrangements ó Flexible Structure ó Supply Chain Synchronization, Transport Functionality, Transport Functionality, Principles and Participants ó Transportation Service

**Unit V:** International Insurance ó Cargo movements ó water damage ó Theft ó Privacy ó pilferage ó Other risk ó perils with air shipments ó Risk Retention ó Risk Transfer ó Marine Cargo Insurance ó Coverage A,B,C classes ó Elements of air freight Policy ó Commercial Credit Insurance ó Size of Vessels, Tonnage, Types of vessels- Container, Combination ships

COCX17

## **Insurance and Risk Management**

### **OBJECTIVES:**

- To develop an understanding among students about identifying the risk.
- To develop an understanding among students about analyzing and managing various types of risk.
- The students will be in a position to understand principles of insurance and its usefulness in business.
- Besides to this, to develop insight among students related to regulatory framework of insurance.

### **Module I**

Introduction to Insurance ó Origin, History, Nature of Insurance, Insurance in India, Market potential óEmerging Scenario. Principles of Insurance, Need of insurance, globalization of insurance sector, Re-insurance, Co-insurance, Endowment.

### **Module II**

Insurance Laws and Regulations. Contract Act, Insurance Act, LIC Act, GIC Act, IRDA Act, Consumerprotection Act. Ombudsman. Life Insurance ó selection of Risk and Policy conditions. Risk Management, Selection of Risks ó Computation of Premium.

### **Module III**

Life Insurance Products ó Team Insurance, Whole Life, Endowment Annuities. Insurance Documents óProposal Forms, Agents Confidential Report, Declaration of good health, Medical Report, Policy conditions and privileges ó Age Admission, Revival, Loans, Claims etc.

### **Module IV**

Introduction to general Insurance. Fire, Motor, Marine, Health, Miscellaneous. Group InsuranceSchemes ó Group Insurance, Group Gratuity, Superannuation and Pension Plan. Rural Insurance andInsurance for weaker sections of society. Marketing of Insurance Products ó Selling Processes.

**Module V**

Risk Management ó Meaning of risk ó Types of risk ó static and dynamic, financial and non-financial, pure and speculative, business and personal risk ó Cost of risk ó characteristics of risk management ó Significance and Objectives of risk management ó principles of risk management, Risk evaluation and prediction, Risk retention and transfer.

**Reference Books :**

1. Life Insurance ó Institute of Insurance, Mumbai
2. General Insurance ó Institute of Insurance, Mumbai
3. Sharma R.S. ó Insurance : Principles and Practice, 1960 Vora Bombay
4. Arifkhan M. ó Theory and Practice of Insurance (1976) Educational Book House, Aligarh
5. Srinivasan ó Principles of Insurance Law (1977) Ramanuja Publisher, Bangalore
6. Dr. B. Varadharajan ó Insurance : Volume 1 and 2 (1979) Tamil Nadu Text Book Society
7. Principle of Insurance and Risk Management ó Alka Mittal & SL Gupta

**OUTCOMES:**

After completion of this course students will be able to

- Understand the role and function of the Insurance schemes.
- To know about the various insurance product and its usability.
- Demonstrate an awareness of the current structure and regulation of the IRDA (Insurance Regulatory Framework) towards various types of insurance

COCX18	STRATEGIC MANAGEMENT	L	T	P	C
		4	1	0	5
<b>OBJECTIVES:</b>					
<ul style="list-style-type: none"> <li>To create awareness on business strategy and business policy</li> <li>To familiarize with the concept of strategic management</li> <li>To provide information on strategic analysis</li> <li>To impart on strategy planning , formation and implementation</li> </ul>					
<b>MODULE I</b>	<b>INTRODUCTION TO BUSINESS STRATEGY</b>	<b>13</b>			
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.					
<b>MODULE II</b>	<b>STRATEGIC MANAGEMENT</b>	<b>12</b>			
Introduction, Strategic Management ó Definition, Meaning and Role, Objectives of Strategic Management, Benefits of Strategic Management, Importance of Strategic Management, Causes for failure of Strategic Management					
<b>MODULE III</b>	<b>STRATEGIC MANAGEMENT PROCESS AND ANALYSIS</b>	<b>13</b>			
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 ó 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					
<b>MODULE IV</b>	<b>STRATEGY FORMULATION AND PLANNING &amp; IMPLEMENTATION</b>	<b>12</b>			
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,					

<b>MODULE V</b>	<b>STRATEGIC LEADERSHIP</b>	<b>10</b>
. Introduction, Leadership Functions, Leadership Traits, Leadership Styles, Strategic Leadership and Competitive Advantage		
<b>L – 52; T – 13; Total Hours –65</b>		
<b>TEXT BOOKS:</b>		
<ul style="list-style-type: none"> <li>• Mamoria and Mamoria ó Business planning and Policy, Himalaya Publishing house ó 1998.</li> <li>• Budhiraja SB and Athreya MB, Cases in Strategic Management, Tata McGraw Hill 1996.</li> <li>• R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India, 2002</li> </ul>		
<b>REFERENCES:</b>		
<ul style="list-style-type: none"> <li>• Lawrance, Jauch and William Blucck Business Policy and Strategic Mgt., - McGraw Hill Intl 1998.</li> <li>• Christensen CR, Business Policy: Text and cases, Illinois, Richdar Irwin 1987.</li> <li>• Hitt, Strategic Management, competitiveness and Globalization, Thomson, 2001</li> <li>• David Fred, Strategic Management, Prentice Hall of India, 1997.</li> </ul>		
<b>OUTCOMES:</b>		
<p>After completing the course the students would be able to</p> <ul style="list-style-type: none"> <li>• Getting awareness on business policy strategy</li> <li>• Familiarize with the concept of strategies management</li> <li>• Gaining information on strategic analysis</li> <li>• Gaining knowledge on strategy planning formulation and implementation</li> </ul>		



COCX19	HUMAN RESOURCES MANAGEMENT				L	T	P	C
					3	1	0	4
<b>OBJECTIVES:</b>								
<ul style="list-style-type: none"> <li>To provide the future manager with inputs with a view to Enhancing the appreciation of the Human Resources function as a potential career option.</li> <li>Understanding the interface of the Human Resources function with Operations, Marketing, and Finance functions.</li> </ul>								
<b>MODULE I</b>	<b>INTRODUCTION</b>							<b>10</b>
Human Resource Philosophy - Changing environments of HRM - Strategic human resource management - Using HRM to attain competitive advantage - Trends in HRM - Organisation of HR departments - Line and staff functions - Role of HR Managers.								
<b>MODULE II</b>	<b>EMPLOYMENT PLANNING</b>							<b>10</b>
Employment planning and forecasting ó Recruitment, selection process- Building employee commitment: Promotion from within ó Sources- Induction.								
<b>MODULE III</b>	<b>ORIENTATION &amp; TRAINING</b>							<b>10</b>
Orientation & Training: Orienting the employees, the training process, need analysis, Training -techniques, Developing Managers : Management Development - On-the-job and off-the-job Development techniques using HR to build a responsive organisation.								
<b>MODULE IV</b>	<b>ESTABLISHING PAY PLANS</b>							<b>12</b>
Establishing Pay plans : Basics of compensation - factors determining pay rate -Current trends in compensation - Job evaluation ó Incentives- Practices in Indian organisations. Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment.								
<b>MODULE V</b>	<b>LABOUR RELATIONS</b>							<b>10</b>
Labour relations -Employee security - Industrial relation-Collective bargaining: future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation. Labour Welfare: Importance & Implications of labour legislations - Employee health- Auditing -Future of HRM function.								
					<b>L – 39; T – 13; Total Hours –52</b>			
<b>REFERENCES:</b>								
<ul style="list-style-type: none"> <li>Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India</li> </ul>								

- Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya
- Publications, CBE, 2001.
- VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books,

**COCX20****Secretarial Practice****Objectives of Syllabus:**

- To provide the students a deep knowledge of secretarial practices in companies
  - To enable the students to learn the different provisions of company law related to meetings and resolutions.
  - To disseminate the students with various legal obligations of a company to its shareholders.
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**Module I - Introduction**

Definition ó Types of secretary ó Company secretary ó legal position ó qualification ó appointment ó rights ó duties and responsibilities ó dismissal of company secretary.

**Module II – Shares, Transfer and Transmission of Shares**

Definition- stocks and shares ó types of shares ó issue of shares ó compliance with SEBI guidelines ó application for shares ó allotment of shares ó secretarial duties relating to application and allotment of shares

Transfer ó statutory provisions ó procedure of transfer - Transmission of shares ó procedure - differences between transfer and transmission ó Duties of a secretary relating to transmission.

**Module III- The Companies Act and its Administration**

The companies Act-1956, Applicability of the Act, Special features, Amendments to the Companies Act-1956, Machinery for the Administration of the Companies Act-1956, The company Law Board, Power of Securities Exchange Board of India, Jurisdiction of Courts

**Module IV - Meetings & Procedures**

Company meetings ó Statutory meeting ó Statutory report ó Provisions of the companies Act ó Secretarial duties ó Annual general meeting ó business transacted at the annual general meeting ó Secretarial duties ó Extra ordinary general meeting ó Board meetings ó Class meetings ó Secretarial duties ó organize and conduct of meeting ó proper authority ó notice ó quorum ó chairman ó proxies.

**Module V - Agenda, Minutes & Resolutions**

Agenda ó loophole agendum - Minutes of the meeting ó kinds ó contents ó provisions relating to minutes - Resolutions ó kinds ó Registration of resolutions.

**Books for Reference:**

- Kapoor N.D., Company Law and Secretarial Practice, Sultan Chand and sons, New Delhi, 2010.
- Majumdar A.K. and Kapoor G.K, Company Law and Secretarial Practice, Taxman Publications, New Delhi, 2005.
- Ghosh P.K., Company Law & Secretarial Practice, Sultan Chand & Sons., Delhi,
- M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi.

**Outcome of the Syllabus:**

- To enable the students to acquire in depth knowledge about secretarial practices in companies
- To enable the students to learn the various provisions of company law relating to meetings and resolutions.
- To familiarize the students with various statutory obligations of a company to its shareholders.

**COCX12**

**ONLINE COURSE**

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