

**REGULATIONS 2017**

**CURRICULUM AND SYLLABI (All Semesters)**

**B.Com**

**GENERAL**

**UNIVERSITY VISION AND MISSION****VISION**

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

**MISSION**

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

**VISION AND MISSION OF THE DEPARTMENT OF COMMERCE****VISION**

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

**MISSION**

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

**PROGRAMME EDUCATIONAL OBJECTIVES**

- To make students well versed with the various Accounting, Finance, Business Law and Taxation policies in India.
- To facilitate taking up of various professional courses (CA, ICWA, CMA, CS etc.) by providing the necessary inputs.
- To provide an in-depth understanding of various accounting and taxation rules to the students.
- To provide 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 General**

**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 1106	Business Organisation and 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</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 1202	Business Law	4	1	0	5
5	PA	COC 1203	Business Economics	4	1	0	5
6	SS	COC 1204	Database Management System	0	0	4	2
7	AECC	COC 1206	Environmental Science/	2	0	0	2
			<b>TOTAL</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 2101	Company Accounts I	4	2	0	5
2	PC	COC 2102	Banking Theory Law and Practice	4	1	0	5
3	PC	COC 2103	Marketing Management	4	2	0	5
4	PC	COC 2104	Entrepreneurial Development	4	1	0	5
5	PA	COC 2105	Business Statistics I	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</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 2201	Company Accounts II	4	2	0	5
2	PC	COC 2202	Financial Management	4	1	0	5
3	PC	COC 2203	Management Accounting	5	1	0	5
4	PC	COC 2204	Auditing	4	0	1	5
5	PA	COC 2205	Business Statistics II	5	1	0	5
6	SS	COC 2206	Communication Skills	2	0	0	2
7		COC 2207	Summer Internship	0	0	0	3
			<b>TOTAL</b>	<b>24</b>	<b>5</b>	<b>1</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 3103	Company Law	4	0	1	5
4	PE		Elective I	4	1	0	4
5	PE		Elective II	4	1	0	4
6	SS	COC 3104	Personality Development	2	0	0	2
7			Placement Training			1	
			<b>TOTAL</b>	<b>22</b>	<b>6</b>	<b>2</b>	<b>25</b>

**SEMESTER VI**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 3201	Income Tax Law & Practice II	4	2	0	5
2	PC	COC 3202	Human Resource Management	4	1	0	5
3	PC	COC 3203	Indirect Taxes	4	0	1	5
4	PE		Elective III	4	0	0	5
5	PE		Elective IV	4	0	0	5
6	SS	COC 3204	NSS	2	0	1	2
7	AECC	COC 3205	Value Education	2	0	0	2
8			Placement Training			1	
			<b>TOTAL</b>	<b>24</b>	<b>3</b>	<b>3</b>	<b>29</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	COCX02	Organizational Behavior	4	1	0	4
3	PE	COCX03	Retail Management	4	1	0	4
4	PE	COCX04	Marketing Research	4	1	0	4
5	PE	COCX05	Financial Markets and Services	4	1	0	4
6	PE	COCX06	Consumer Behaviour	4	1	0	4
7	PE	COCX07	Logistics and Supply Chain Management	3	1	0	4
8	PE	COCX08	Business Ethics and Values	3	1	0	4
9	PE	COCX09	Investment Management	3	1	0	4
10	PE	COCX10	Money & Financial System	3	1	0	4
11	PE	COCX11	Services Marketing	3	1	0	4
12	PE	COCX12	Online Course	0	0	4	4



**SEMESTER I**

<b>ENC 1183</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</b> - 1-3 MODULES	

**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</b> " 4-7 MODULES	

**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</b> " 8-10 MODULES	

**MODULE IV** **8**

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

**6****MODULE V**

<b>Prose</b>	Killers
	A Short Story
<b>Poem</b>	William Blake - "From Auguries of Innocence"

**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.

B.Com.	Commerce	Regulations 2017			
<b>LNC 1182</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 – 45; T – 30; TOTAL HOURS – 75**

**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.

<b>LNC 1184</b>	<b>TAMIL 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:**

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

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

kNdhd;kzpak; Re;judhh; - jkpo;j;jha; tho;j;J>ghujpahh; - Nahfrpj;jp>ghujpjhrd; - ePq;fNsnrhy;Yq;fs;>fz;zjhrd; - fhyf;fzpj; k

**MODULE II** GJf;ftpijfs **8**

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

**MODULE III** rpWfijfs; **8**

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

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

fiyr;nry;yh;fk;>gpiojpUj;jk; (xUik>gd;ik> y-s-ofu> u=wfu> z-e-dfuNtWghLfs;)>maw;nrehw;fisjy;

**MODULE V** ,yf;fpatuyhW **7**

ghle;jOtpal (,Ugjhk; E}w;whz;LkuGf; ftpijfs;>GJf;ftpijapd; Njhw;wKk; tsh;r;rpAk;>rpWfijapd; Njhw;wKk; tsh;r;rpAk;)

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

ftpijvOjy;>rpWfijtiujy;

**L – 45; T – 30; TOTAL HOURS – 75**

**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; jpwdAk; jpwdha;Tnra;Ak; jpwdAk; ngWth;

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

**OBJECTIVES:**

To facilitate the understanding of Accounting in General

To give a comprehensive understanding of the system of Financial Accounting

To understand the intermediate concepts for assets, liabilities and stockholders' equity

To develop skill, related to problem solving and critical thinking

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

<b>COC 1106</b>	<b>BUSINESS ORGANISATION AND MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

- To provide an introduction to business organizations, its forms and evolution
- To help appreciate the philosophy of establishing a successful business, and the fundamentals of management theory
- To introduce students to the basic functions of management  
To develop skill, related to problem solving and critical thinking
- To understand the Book-Keeping and Accountancy.

**MODULE I INTRODUCTION 10**

Evolution ó Meaning - Components - Objectives of Business - Role of Business Organization in the present day Society.

**MODULE II FORMS OF BUSINESS ORGANIZATION 20**

Sole Proprietorship Organization ó Merits ó Limitations - Partnership Firm ó Characteristics - Partnership Deed - Merits and limitations - Partnership and Joint Hindu Family

Company ó Definition ó Characteristics - Incorporation of a Company - Private and Public Company - Merits and limitations - Memorandum of Association, Articles of Association and Prospectus ó MNCs ó business combinations -Co-operative Society ó Meaning ó Features- Importance - Merit and Limitations

**MODULE III LOCATION OF BUSINESS & BUSINESS COMBINATIONS 15**

Location; meaning - Importance and Factors Affecting Location- Weber's Deductive Theory- Sergeant Florence's Inductive Theory- Business Combination –Meaning ó Causes - Types and Forms of Combinations, Advantages and Evils of Combination

**MODULE IV BUSINESS MANAGEMENT 10**

Concept of management - management as a Science and as an Art - Levels of management ó theories of management -F. W. Taylor; Administrative Management; Henry Fayol - Behavioural Theory; Elton Mayo

**MODULE V FUNCTIONS OF MANAGEMENT 10**

Planning; types, MBO- Organising; nature, decentralization and delegation óDirecting; nature, importance of motivation, leadership styles, ó Controlling; process, techniques

**L – 52; P – 13; TOTAL HOURS -  
65**

**TEXT BOOK**

- Shukla, M C, *Business Organisation and Management*, 18<sup>th</sup> Edition, S.Chand



Publishing, New Delhi, 2008

**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.
- Weihnrich 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>COC 1103</b>	<b>QUANTITATIVE APTITUDE &amp; REASONING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES**

- To learn basics of mathematical equations.
- To have knowledge in various arithmetical calculations.
- To understand different mathematical operations for logical analysis.
- 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; P – 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>COC 1104</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

<b>COC 1107</b>	<b>BUSINESS ENVIRONMENT AND ETHICS</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

**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.Aswathappa, 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 Singh, Taxman Publishers.
- Corporate social Responsibility and Governance, Samuel O. Idowu, Springer

**OUTCOMES:**

After studying this course students will be able to

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

LNC 1185

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

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

gd;dpuz;lhk; tFg;Gtiu jkpo; gapyhjkw;Wk; fy;Y}hpapy; gFjp-1y; jkpo; gapyhmidj;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;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

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;fpvOj; (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; gpioapy;yhky; vOjyhk; - Kidth; nghw;Nfh>GJtho;Tgjpg;gfk;>gjpg;G- 1992.
3. gpioapd;wpey;yjkpo; vOJtJvg;gb? = re;jpud;>jkpo;epiyak;>gjpg;G- 2007.
4. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
5. www.Tamilvu.org

**வெளஹஹ**

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

LNC 1186

**rpwg;Gj; jkpo;l /**  
**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;  
gapyhjkzhzth;fSf;FchpaJ.

**நோக்கம்**

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;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; gpioj;jj

**அலகு III**

**,yf;fpatuyhW**

**5**

ftpij>rpWfij>ehty;

**அலகு IV**

**nkhopj;jpwd;**

**5**

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

**அலகு V**

**gilg;gpyf;fpak;**

**5**

ftpijvOJjy;>rpWfijtiujy;

**L – 26 ; TOTAL HOURS – 26**

**பிறித்கம்**

1. nra;As;>ciueil
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR

3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

### ଭେଗଣି ପାଠ

- 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;

### SEMESTER II

ENC 1284	GENERAL ENGLISH II	L	T	P	C
		3	1	0	3

#### OBJECTIVES:

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

#### MODULE 1 9

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

#### MODULE 2 8

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

#### MODULE 3 8

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

#### MODULE 4 8

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

**MODULE 5****Prose** War Minus Shooting

Who's Who

**Poetry** Nissim Ezekiel ó 'The Night of The Scorpion'**Short Story** Anita Desai ó 'A Devoted Son' (Extensive Reading)

Ruskin Bond ó 'The Boy Who Broke the Bank' (Extensive Reading)

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

8

**MODULE 6****Prose** Usage and Abusage**Poetry** Mathew Arnold ó 'Dover Beach'**Short Story** Manohar Malgonkar ó 'Bacha Lieutenant'**Essential English Grammar:** 48-50 Modules**TOTAL HOURS – 52****REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

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

<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.

<b>LNC 1284</b>	<b>TAMIL 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:**

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

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

jpUf;Fws; - nrhy;td;ik (65Mk; mjpfhuk;)>ehybahh; - mitawpjy; (5 ghly;fs; -32Mk; mjpfhuk;)>gonkhopehD}W - ,d;dhra;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; le;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.,uhkrhkplaq;fhh;-%jwpQh; ,uh[Nfhghyhr;rhhpahh;>kh.,uhrkhzpf;fdhh;-rpj;jd;dttry; 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;fpатуyhw 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;

**L – 45; T – 15; TOTAL HOURS – 60**

**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; T – 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 1202</b>	<b>BUSINESS LAW</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 enable the students to learn the elements of general contract.
- To make the learners to understand and apply the various contracts in business or profession
- To make them aware of offer, acceptance, and consideration of contract.
- To understand the difference between Quasi and Contingent contracts.
- To understand the overview of contract.

**MODULE I NATURE OF CONTRACT 10**

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

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

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

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

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

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

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

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

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

**MODULE IV QUASI AND CONTINGENT CONTRACTS 15**

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

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

**MODULE V PERFORMANCE OF CONTRACTS 15**

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

**L – 52; T – 13;TOTAL HOURS-65**

**TEXT BOOK:**

- KAPOOR N.D, *Business Law*, Sultan Chand & Sons, New DeIhi-2015.

**REFERENCES:**

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

**OUTCOMES:**

Through this course students should be able to

- É appreciate the legal provisions related to Contract act and special contracts
- É acquaint with the legal provisions related to various essential elements of a valid contract.
- É Understand various provisions of contract related to business
- É Able to understand difference between Quasi and Contingent contracts.
- É Able to know how to implement the law of contract in business.

<b>COC 1203</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 1204</b>	<b>DATABASE MANAGEMENT SYSTEM</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:**

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

**MODULE I****13**

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

**MODULE II****15**

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

**MODULE III****14**

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

**MODULE IV****8**

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

**10****MODULE V**

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

**TOTAL HOURS – 60****TEXT BOOK:**

- 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>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 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-Scicech Publications

**OUTCOMES:**

At the end of the course students will be able to

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

**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; gapyhmidj;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;fhdkpo;r;nrhw;fismwpaaitj;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;fpvOj; (Spot the error) - mfuthpirg;gLj;Jjy; (Arrange in Alphabetical  
order) - vjph;r;nrhy; mwpjy; (Antonyms)

**L – 26 ; TOTAL HOURS – 26**

**ஹிஹகஹ**

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

**வெளஹபாஹ**

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

**LNC 1286****rpwg;Gj; jkpo;l /  
ADVANCED TAMIL I**

L	T	P	C
2	0	0	2

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

**நோக்கம்**

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fit;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpait;jy;

**அலகு I****nra;As;****8**

Nahfrpj;jpóghujpahh; - ePq;fNsnrhy;Yq;fs; - ghujpjhrd; - Nghuhl;lk; - Kikóm;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; gpioj;jl

**அலகு III****,yf;fpatuyhW****5**

ftpj>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**

ftpjivOJjy;>rpWfijtiujy;

**L – 26 ; TOTAL HOURS – 26****நிறைக்கம்**

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>COC2101</b>	<b>COMPANY ACCOUNTS I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

#### OBJECTIVES:

- To facilitate the understanding of Company Accounts in General
- To develop skill, related to critical thinking and problem solving in accounting
- 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
- To give an understanding of the system how the corporate world works.

#### **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                      INTERNAL RECONSTRUCTION                      18**

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

**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 company accounts at working level.

		L	T	P	C
<b>COC2102</b>	<b>BANKING THEORY, LAW &amp; PRACTICE</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

- To familiarize students in Banking Regulation Act 1949 and banking activities.
- To equip students with the Relationship with bankers and customers
- To create awareness on E- Banking and services
- To understand the different types of negotiable instruments.
- To understand the EFT.

**MODULE I INTRODUCTION 12**

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

**MODULE II DEPOSITS AND ADVANCES 13**

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

**MODULE III NEGOTIABLE INSTRUMENTS 13**

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

**MODULE IV E-BANKING 12**

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

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

Electronic Fund Transfer (EFT) - RBI Guidelines ó Benefits of Electronic Clearing Systems ó E-Cheques ó E-Money ó Real Time Gross Settlement (RTGS) ó Benefits to Banker and Customer ó Cheque Transaction ó Core Banking Solutions (CBS) ó Benefits ó Single Window Concepts ó Features. Demate account óASBA

**L – 52; T – 13; Total Hours –65**



**TEXT BOOKS:**

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

**REFERENCES:**

- Banking and Financial Systems ó B. Santhanam (Margham Publishers)
- Banking Law Theory and Practice ó S.N. Maheswari ó Kalyani Publications
- Indian Banking ó Parameswaran ó S. Chand and Co.
- Banking Law Theory and Practice ó Tanon
- Banking Law Theory and Practice ó Sherlaker & Sherlaker

**OUTCOMES:**

After completing the course the students would be able to

- Get familiarized on banking system
- Acquires knowledge on banker and customer relationship
- Get awareness on E-Banking Services
- Can gain of information on fund transferring
- Able to understand how negotiable instruments work.

<b>COC2103</b>	<b>MARKETING MANAGEMENT</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 students with the basics of marketing to make them understand the consumer behavior and buying motives.
- To equip students with Product and Pricing Knowledge
- To impart knowledge on Sales Forecasting
- To understand the channels of distribution.
- To understand the overview of 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.

**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 18**

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 –78**

**TEXT BOOKS:**

- R S N Pillai and Bagavathi, óMarketing Margementö, S.Chand Publication, 2016

**REFERENCES:**

- Rajan Nair, *Marketing Management*, Sultan Chand & Sons, 01-Jan-1995
- Philip Kotler, *Marketing Management*, Pearson Education, 06-Jan-2015.
- Slanton, W.J. *Fundamentals of Marketing*, McGraw-Hill, 01-Jan-1994.
- Ramaswamy Namakumari, *Marketing Management*, Macmillan India Limited, 2002.

**OUTCOMES:**

After completing the course the students would be able to

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

<b>COC2104</b>	<b>ENTERPRENEURIAL DEVELOPMENT</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 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 how project formulate.
- To understand the overview of entrepreneurial development.
- To understand the various aspect of EDP.

**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 ENTERPRENEURIAL 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 Development*, Himalaya publishing house, 2015.

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

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

<b>COC2105</b>	<b>BUSINESS STATISTICS - I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

- To develop skills in analysis & interpretation of data
- Handle challenging problems using appropriate analysis tools
- How to measure 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 walks of life.

**MODULE I INTERPRETATION OF STATISTICAL DATA 15**

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

**MODULE II INTERPRETATION OF STATISTICAL DATA 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 15**

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

**MODULE IV TIME SERIES 15**

Time Series Analysis ó Components of Time Series - Trend ó Measurement of Trend - Seasonal Variation ó Measurement of Seasonal Variation - Seasonal Indices

**MODULE V PROBABILITY 18**

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

**L – 52; T – 26; Total Hours – 78**

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

- 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. Kitab Mahal
- Operations Research ó Hira and Gupta, S. Chand & Co.
- Operations Research ó Handy and H.A. Taha, Macmillan Publishers.

**OUTCOMES:**

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

- Tabulate and classify various statistical data
- To analyse data using various statistical tools
- To have knowledge on correlation and Regression
- To have knowledge on correlation and Regression.
- Able to apply statistical tools in daily business.
- Presentation of charts and graphs.

<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 . Meaning . Elements of office management . Functions of office management . Scientific Office Management.

**MODULE II Office Organization 6**

Office organization ó Definition, Principles, Forms of Organisation 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 Features ó Process ó Selection ó Importance ó Common Barriers ó Correspondence ó Meaning of office communication & Mechanical Devices

**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 . R.S.N.Pillai & Bagavathi- S.Chand.



- Office Management . 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;Gtiu;jkpo; gapyh;kw;Wk; fy;Y}hpapy; gFjp-1y; jkpo; gapyh;midj;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; gbffTk; vOjTk; khzth;fisMaj;jg;gLj;Jjy;.
- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fh;jkpo;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) - jkpo;r; 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; vOjy; (Dialogue Writing) - nkhopngah;g;Gnra;jy; (Translation) - ehspjo; gbffgapw;rpjUjy; (Practice on reading Newspaper)

**L – 26 ; TOTAL HOURS – 26****ஹிஹகஹ**

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

**வெளஹி பாஹ**

- 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;  
gapyhjkzhzth;fSf;FchpaJ.

**சேனா க் க்**

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

**அல 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;fpciuahly;

**அல II**

**ciueil**

**3**

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

**அல III**

**,yf;fpatuyhW**

**5**

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

**அல IV**

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

**5**

fbjk; vOJy; - fl;LiuvOJy; - jkpo; ,izajsq;fs; mwpjy;

**அல V**

**nkhopg;gapw;rp**

**5**

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

**L – 26 ; TOTAL HOURS – 26**

**றி க்**

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

**ഖെണു പാ**

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

## SEMESTER IV

<b>COC2201</b>	<b>COMPANY ACCOUNTS II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		4	2	0	5

### OBJECTIVES:

- To equip students with the knowledge of preparation of accounts during amalgamation, absorption and External reconstruction
- To introduce students to the changes in the preparation of Banking and Insurance Company Accounts
- To understand the knowledge of holding and subsidiary company and preparation of accounts.
- To understand the accounting practice in liquidation companies.
- To equip the students with advanced corporate accounting.

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

<b>MODULE II</b>	<b>ACCOUNTS OF BANKING COMPANIES</b>	<b>15</b>
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Final Accounts of Banking Company ó Preparation of Profit and Loss Account ó Balance Sheet ó Preparation of Schedules.

<b>MODULE III</b>	<b>ACCOUNTS OF INSURANCE COMPANIES</b>	<b>15</b>
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Final Accounts of Insurance Company ó Preparation of Final Accounts of Life Insurance and General Insurance ó Revenue Account ó Profit and Loss Account and Balance sheet.

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

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

**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>COC2202</b>	<b>FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

- To 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).

**MODULE II COST OF CAPITAL AND CAPITAL STRUCTURE 15**

Cost of Capital: Cost of equity- Cost of debentures ó Cost of preference shares ó Cost of other sources of capital - 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 III WORKING CAPITAL MANAGEMENT 15**

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

**MODULE IV DIVIDEND POLICIES 15**

Dividend policies ó Factors affecting dividend payment ó Company law provisions on dividend payment ó Various Dividend models (Walterø, Gordonø ,Fishers , M.M. Hypothesis)

**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**



**TEXT BOOKS:**

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

**REFERENCES:**

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

**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>COC2203</b>	<b>MANAGEMENT ACCOUNTING</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 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 marginal costing and break-even point

**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 – RATIOS**

Financial statement Analysis ó Meaning-process of Financial Statement Analysis And Interpretation ó Types Of Analysis ó techniques Of 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 CASH FLOW STATEMENT & FUND FLOW STATEMENT**

Cash Flow Statement ó Advantages And Limitations ó Preparation of Cash Flow Statement (as per AS 3)-Funds flow statement ó Concepts of Funds ó Importance or used of Funds Flow Statement ó Working capital Statement - Funds from Operation-Sources & Applications ó Preparation of Funds 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 MARGINAL COSTING**

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

Simple Problems only).

**L – 52; T – 26; Total Hours –65**

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

**TEXT BOOKS:**

- M Y Khan, PK Jain, Management Accounting, Tata Mc Graw 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. Hariprasad reddy, Management Accounting, Margham Publications, Fifth revised Edition, 2014.

**OUTCOMES:**

After completing the course the students would be able to

- Know the application of management accounting.
- Aware about the analysis of financial statement
- Learn about Cash flow and fund flow method.
- Working knowledge of budgeting and budgetary control.
- Application of break-even point in business.

<b>COC2204</b>	<b>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 equip students with audit system
- To create awareness on vouching
- To impart knowledge on EDP base audit
- To educate on auditors appointment procedures.
- To understand overview of auditing of companies.

**MODULE I INTRODUCTION 15**

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

**MODULE II INTERNAL CHECK 15**

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

**MODULE III EDP 15**

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

Investigation : Objectives-difference between investigation and auditing

**MODULE IV APPOINTMENT OF AUDITOR 15**

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

**MODULE V AUDITING OF COMPANIES 18**

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

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

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

**REFERENCES:**

- Auditing concepts and techniques, Pearson Ed

**OUTCOMES:**

After completing the course the students would be able to

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

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

**OBJECTIVES:**

- To develop skills in analysis & interpretation of data
- Handle challenging problems using appropriate analysis tools
- To understand the network analysis.
- To understand the transportation & distributions.
- To know about testing if hypothesis.

**MODULE I INTRODUCTION TO OPERATION RESEARCH 15**

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

**MODULE II ASSIGNMENT & TRANSPORTATION 15**

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

**MODULE III NETWORK ANALYSIS 15**

Network analysis - work break down analysis ó Construction - numbering of event. Time calculation - critical path, slack, float ó application (without crashing)

**MODULE IV DISTRIBUTIONS 15**

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

**MODULE V TESTING HYPOTHESIS 18**

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

**L – 52; T – 26; Total Hours – 78**

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

- 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:**

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

- Tabulate and classify various statistical data
- To analyse data using various statistical tools
- Able to understand the network analysis.
- Able to understand the transportation & distributions.
- Know about testing if hypothesis.
- Able analyses data using various statistical tools

**COC2206****COMMUNICATION SKILLS**

L	T	P	C
2	0	0	2

**OBJECTIVES:**

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

## COC2207

### Summer Internship

In order to pave way for industry-integrated learning and also to enable students to obtain better practical knowledge and hands-on experience, every student shall undergo Internship for a period of four weeks at the end of the fourth semester. The Internship shall be practice oriented. The students shall have to go to the Audit firms/ companies with which the MOU is signed by the college and shall receive On-job training on the diverse fields of activities of those Audit firms/ companies.

**Class strength:** In order to ensure successfulness of the program, maximum class strength shall be 40 students.

**Specialty:** Subjects will be taught in all functional areas and hence there shall be NO specialty.

**SEMESTER V****COC 3101****INCOME TAX LAW & PRACTICE I**

L	T	P	C
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 ó Salaries

**MODULE III**

Computation of income under the heads - Income from house property

**MODULE IV**

Computation of income under the heads ó 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**

L	T	P	C
4	2	0	5

**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 Taylor's, Merricks and Gantt's Task ó Premium Bonus System ó Halsey, Rowan and Emerson's 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

COC3103

COMPANY LAW

L	T	P	C
4	0	1	5

**Objective**

- To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act.
- To acquire knowledge and develop understanding of the schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.

**MODULE I: Introduction** - Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.

**MODULE II: Documents** - Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

**MODULE III: Management** - Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholder’s relationship committee, corporate social responsibility committee; prohibition of insider trading.

**MODULE IV: Company Meetings** - Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

**MODULE V: Dividends and Audit** - Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents. Winding Up Concept and modes of winding up, Liquidator.

**L – 52; T – 26; Total Hours –78**

**Text Books:**

Kapoor N.D., Company Law

**Suggested Readings**

1. Dr. P.C. Tulsian, Business and Corporate Law
2. Singh Avtar, The Principle of Mercantile Law
3. Singh Avtar, The Company Law
4. Business Regulatory Framework by Saini
5. Business Regulatory Framework by G.K. Varshney



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.)

**L – 26; T – 0; Total  
Hours –26**

**TEXT BOOKS:**

- Richard Denny, òCommunicate To Winö, Kogan Page India Private Limited, New Delhi-2009.

**REFERENCES:**

- S. P. Robbins, òOrganisationalBehaviourö, Prentice-Hall Of India Pvt. Ltd., New Delhi-15<sup>th</sup> edition, 2013
- Rajendra Pal and J. S. Korhalli, òEssentials Of Business Communicationö, Sultan Chand & Sons, New Delhi, 1st edition, 2012.

**OUTCOMES:**

After completing the course the students would be able to

- Have a good personality, feel confident and gain control of any situation
- Positive attitude to think always of the best of the situation
- Confident behavior in front of a group of people and seniors.
- Becomes aware about body language and stress management

## SEMESTER VI

<b>COC3201</b>	<b>INCOME TAX LAW &amp; PRACTICE II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

### Objectives:

- To 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.

### **MODULE I INCOME FROM CAPITAL GAINS 15**

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

54. Computation of taxable capital gains (including problems)

### **MODULE II INCOME FROM OTHER SOURCES 15**

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

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

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

### **MODULE IV ASSESSMENT OF INDIVIDUAL ASSESSES 15**

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

**MODULE 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. StudentsøGuide 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

COC3202	HUMAN RESOURCES MANAGEMENT	L	T	P	C
		4	1	0	5
<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>	Introduction				<b>10</b>
External and Internal Forces of environment affecting HRM, Integrating HR Strategy with Business Strategy, Objectives and functions of HRM Human Resource Planning: HRP process, Barriers and Prerequisites for Successful HRP.					
<b>MODULE II</b>	Recruitment				<b>12</b>
Recruitment process, Recruitment Methods Selection: Selection Process, Barriers to effective selection, Selection Challenges in India Induction and Placement: Orientation and its Prerequisites, Evaluation of Orientation Programme					
<b>MODULE III</b>	Training and Development				<b>10</b>
Training Process, Career Development, Training and Development Methods Performance Management system: Performance Appraisal Process and Its challenges, Legal Issues associated with Performance Appraisal					
<b>MODULE IV</b>	Compensation Management				<b>10</b>
Components and theories of remuneration, Factors influencing employee remuneration, Devising a remuneration plan and various challenges in it, Remuneration of special groups, Types of Employee Benefits and Services, Fringe benefits, Job Evaluation Process and Methods					
<b>MODULE V</b>	Industrial Relations				<b>10</b>
Approaches and Parties to IR, Role of HRM in Industrial Relations, Causes of Industrial Disputes, Settlement of Industrial Disputes Trade Unions: Trends in Trade Union Movement, Types of Trade Union					
				<b>L – 39; T – 13; Total Hours –52</b>	

**Text book**

1. Human Resource Management Text and Cases by K Aswathappa, M.G.Hills

**REFERENCES:**

- Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India
- Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya
- Publications, CBE, 2001.
- VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books,

**Course Outcomes:** Through this course students should be able to:

- ✓ Comprehend human resource management function and issues to tackle evolving challenges
- ✓ Craft policies to acquire, develop, motivate and retain human resources
- ✓ Appreciate the dynamics of industrial relations and to manage them as per statutory regulations.

**COC3203****INDIRECT TAXES**

L	T	P	C
4	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 & 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
		2	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 ólead 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>			

<b>COC 3205</b>	<b>VALUE EDUCATION</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>
<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 . Definition of values. Need for Inculcation of values . Object of Value Education-Sources of Value . Types							
<b>MODULE II</b>	<b>PERSONAL VALUES</b>						<b>6</b>
Definition of Person - Self confidence . Self discipline . Self Assessment . Self restraint . Self motivation . Determination . Ambition . Contentment . Humility and Simplicity . Sympathy and Compassion . Gratitude . Forgiveness . Honesty . Courtesy.							
<b>MODULE III</b>	<b>SOCIAL VALUES</b>						<b>5</b>
Definition of Society . Units of Society . Individual, family, different groups . Community . Social consciousness . Equality and Brotherhood . Dialogue . Tolerance . Responsibility . Co-operation Freedom . Repentance and Magnanimity.							
<b>MODULE IV</b>	<b>PROFESSIONAL VALUES</b>						<b>4</b>
Definition . Competence . Confidence . Devotion to duty . Efficiency . Accountability . Respect for learning / learned . Willingness to learn-Open and balanced mind . Team spirit . Professional Ethic .Willingness for Discussion . Aims . Effort . Avoidance of Procrastination and slothfulness . Alertness.							
<b>MODULE V</b>	<b>BEHAVIORAL VALUES</b>						
Individual values and group values . Good manners at home and outside . Equality . Purity of thought, speech and action . Understanding the role of religion . Faith . Understanding the commonness of religions . Respect for other faiths . unity diversity . Living together . Tolerance . Non-violence . Truthfulness . Common aim . Unified efforts towards peace . Patriotism.							

				TOTAL HOURS – 26
<b>OUTCOMES:</b>				
Through this course students should be able to				
<ul style="list-style-type: none"><li>• to be respectful of others</li><li>• 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.</li><li>• Students will understand the importance of acting responsibly and respectfully when using forums, social media, or mobile</li><li>• Be good citizens and learn to avoid the misuse of information or to acknowledge and respect others right to peace and privacy.</li><li>• Showing tolerance and understanding to those less fortunate.</li></ul>				

**OPTIONAL/ ELECTIVE PAPERS**

<b>COC X01</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>4</b>

**MODULE-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.

**MODULE-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.

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

**MODULE-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.

**MODULE-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.

**TEXT BOOK:**

- Frontiers of electronic commerce ó Kalakata, Whinston, Pearson.

**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.

COC X02	Organisational Behaviour	L	T	P	C
		4	1	0	4
<b>OBJECTIVES:</b>					
<ul style="list-style-type: none"> <li>• To create awareness on Organisation</li> <li>• To provide a basic knowledge and understanding of individual &amp; group behaviour in an organization.</li> <li>• To impart skills for managing and changing organizational behaviour</li> </ul>					
<b>MODULE I</b>	<b>Introduction of Organisational Behaviour</b>				<b>15</b>
Definition - Importance and Applications of Organizational Behaviour ó Organizational Behaviour in a global context ó Hofstede's findings.					
<b>MODULE II</b>	<b>Individual Behaviour</b>				<b>15</b>
Biographical characteristics ó Ability ó Personality ó Learning ó Perception ó factors influencing perception ó values ó types of values ó sources of attitudes ó cognitive dissonance theory.					
<b>MODULE III</b>	<b>Motivation Concepts</b>				<b>15</b>
Behaviour modification ó participative management ó performance based compensative ó flexible benefits ó two tier pay systems; alternative work schedules ó job redesigning ó stress management Strategies.					
<b>MODULE IV</b>	<b>Group Behaviour</b>				<b>15</b>
Group behaviour and group decision making ó Classification of groups ó stages of group development ó group decision making. Organisational Politics.					
<b>MODULE V</b>	<b>Leadership</b>				<b>18</b>
Leadership and power ó sources of power - tactics ó coalitions ó organizational politics ó conflict process ó managing inter group conflict. Organizational culture: creating and sustaining culture ó forces of organizational change ó resistance ó implementation of change ó Organizational Development interventions.					

			<b>L – 52; T – 26; Total Hours –78</b>
<b>TEXT BOOKS:</b>			
<ul style="list-style-type: none"><li>• Stephen P. Robbins, Organizational behaviour, Prentice ó Hall</li></ul>			
<b>REFERENCES:</b>			
<ul style="list-style-type: none"><li>• Uma Sekaran, Oraganizational Behaviour, Tata Mcgraw Hill.</li><li>• Jim, Barry, John Chandler, Heather Clark; <i>Organisation and Management</i>, Cengage Learning.</li></ul>			
<b>OUTCOMES:</b>			
On the successful completion of the course the students should have:			
<ul style="list-style-type: none"><li>• Equip them with gaining knowledge on Individual and Group Behaviour</li><li>• Familiarize with Leadership theories and its approaches</li><li>• Get good knowledge on Organisational Behaviour and Decision Making</li></ul>			

COC X03	Retailing Management	L	T	P	C
		4	1	0	4

### **Module 1: Introduction to Retailing:**

Concept of retailing, Functions of retailing- Terms & Definition,-Retail formats and types- Retailing Channels,-Retail Industry in India,-Importance of retailing- Changing trends in retailing.

### **Module II : Understanding the Retail Consumer:**

Retail consumer behavior- Factors influencing the Retail consumer- Customer decision making process-Types of decision making- Market research for understanding retail consume

### **Module III: Retail Market Segmentation and Strategies:**

Market Segmentation and its benefits- Kinds of markets- Definition of Retail strategy- Strategy for effective market segmentation-Strategies for penetration of new markets- Growth strategies- Retail value chain.

### **Module IV: Retail Location Selection and Retail Space Management**

Importance of Retail locations- Types of retail locations-Factors determining the location decision-Steps involved in choosing a retail locations- Measurement of success of location

Marketing: Definition of Space Management, Store layout and Design, Visual Merchandising, Promotions Strategy, Relationship Marketing Strategies.

### **Module V: Merchandise Management and Emerging trends in retailing**

Meaning of Merchandising- Factors influence Merchandising,-Functions of Merchandising Manager- Merchandise planning.



Changing nature of retailing,-organized retailing-Modern retail formats- E-tailing,  
Challenges faced by the retail sector

COC X05	<b>Financial Market and Services</b>	L	T	P	C
		4	1	0	4

#### OBJECTIVES:

- Understand the functioning of financial market and its services.
- To get acquainted with Merchant banking and its operations.
- To understand the concept of Mutual fund and Dematerialization.
- To develop insight related to leasing and hire purchase systems.
- To understand the concept of leasing and venture capital financing.
- To gain knowledge pertaining to Credit rating agencies, Factoring and Forfeiting.

#### MODULE I

**Structure of Financial System:** Role of Financial System in Economic Development ó Financial Markets and Financial Instruments ó Capital Markets ó Money Markets ó Primary Market Operations ó Role of SEBI ó Secondary Market Operations ó Regulation ó Functions of Stock Exchanges ó Listing ó Formalities ó Financial Services Sector Problems and Reforms.

#### MODULE II

**Financial Services:** Concept, Nature and Scope of Financial Services ó Regulatory Framework of Financial Services ó Growth of Financial Services in India ó Merchant Banking ó Meaning-Types ó Responsibilities of Merchant Bankers ó Role of Merchant Bankers in Issue Management ó Regulation of Merchant Banking in India.

#### MODULE III

**Mutual Funds:** Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India, Debt Securitization ó Concept and Application, **Dematerialization & Rematerialization:** Meaning-Objective-Functions- Merits and Demerits. Functioning of NSDL and CSDL.

#### MODULE IV

**Leasing, Hire purchase and Venture Capital financing:** Concept- Meaning and Types of

lease, Asset/Fund Based Financial Services - Lease Finance, Consumer Credit and Hire Purchase Finance, Bills Discounting, Housing Finance. Venture Capital Financing: Stages involved in Venture Capital financing - Importance of VCF - Venture Investment Process, Fee-based / Advisory services, Stock Broking, Credit Rating.

## **MODULE V**

### **Credit rating, Factoring and Forfaiting:**

**Credit rating:** Meaning-Definition-Features-Advantages- Credit rating system (Growth factors)- Global credit rating agencies- Rating agencies in India (CRISIL, ICRA, CARE, SMERA)- Credit rating process and its limitations, SEBI guidelines- Future credit rating in India.

**Factoring & Forfaiting** ó Meaning, Definition- Significance- Types- Factoring Mechanism- Factoring in India. Forfaiting- Definition- Factoring vs Forfaiting- Problems and prospects of Forfaiting.

**TEXT BOOK:** Clifford Gomez, óFinancial Markets, Institutions and Financial Servicesö, PHI, Eastern Economy Edition.

### **REFERENCES:**

1. M Y Khan, %Financial Services+, TMH, 7th edition
2. Ravi M. Kishore, %Financial Management+, Taxmannç, 6th edition.
3. Bhole. L.M. and Jitendra Mahakud %Financial Institutions & Markets . Structure, Growth & Innovations+, TMH 5th edition.
4. Anthony Saunders & Marcia Millon Cornett, %Financial Markets & Institutions+, TMH, 5th edition.

### **OUTCOMES:**

After completion of this course students will be able to

- Understand the role and function of the financial system in the Indian economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.

<b>COC X06</b>	<b>CONSUMER BEHAVIOUR</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**MODULE 1**

Concepts–Significance – Dimensions of Consumer Behavior– Application of knowledge of Consumer Behaviour in marketing decisions-- Case Studies

**MODULE 2**

Industrial and individual consumer behavior models - Howard- Sheth, Engel – Kollat, Web star and wind Consumer Behavior Models–Implications of the models on Marketing decisions-Case Studies

**MODULE 3**

Psychological Influences on consumer behavior –Psychographics-Consumer Motives-motivation – perception – personality Learning and Attitude-Self Image and Life styles– Consumer expectation and satisfaction - Case Studies

**MODULE 4**

Socio-Cultural, Cross Culture-Family group–Reference group–Communication-Influences on Consumer behavior, High and low involvement-Pre-purchase and post-purchase behavior- Case Studies

**MODULE 5**

Online and offline purchase decision process–Diffusion of Innovation– Managing Dissonance –Emerging Issues– Case Studies.

**REFERENCES:**

Michael Solomon 'Consumer Behaviour', 9<sup>th</sup> Edition, PHI Learning Private Ltd.

LeonG.SchiffmanandLeslieLasarKanuk,Consumer Behaviour, 10 Edition,  
PearsonEducation, India,2012.

DavidL.LoudonandAlbertJDellaBitta, 'Consumer Behavior', McGraw Hill, New Delhi  
2010.

Hawkins 'Consumer Behaviour- Building Marketing Strategy', , 11<sup>th</sup> Edition, Tata  
McGraw Hill Pvt. Ltd. 2011.

<b>COC X07</b>	<b>Logistics and Supply Chain Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**MODULE 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

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

**MODULE 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

**MODULE 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

**MODULE 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

COCX08	Business Ethics and Values	L	T	P	C
		3	1	0	4
<b>OBJECTIVES:</b>					
<ul style="list-style-type: none"> <li>To provide a basic knowledge and understanding of Business Ethics and values.</li> <li>To impart skills for Corporate Social Responsibility.</li> </ul>					
<b>MODULE I</b>	<b>Introduction of Business Ethics</b>				<b>15</b>
Meaning, Origin & Nature, Objectives and Importance of Business Ethics, Ethics in Functional Areas ó Finance, Marketing HR.					
<b>MODULE II</b>	<b>Fundamental of Corporate Governance</b>				<b>15</b>
Concept, Definition, Significance of Corporate Governance, Issues in Corporate Governance, Principal of Corporate Governance, Models of Corporate Governance - Indo American, German, Japanese, Theoretical basis of Corporate Governance.					
<b>MODULE III</b>	<b>Corporate Governance in India</b>				<b>18</b>
Evolution of Corporate Governance in India, various Committees on Corporate Governance, Regulatory Framework of Corporate Governance in India, Role of SEBI, Corporate Governance Provisions in Companies Act 2013, Future of Corporate Governance in India.					
<b>MODULE IV</b>	<b>Corporate Social Responsibility</b>				<b>18</b>
Corporate Philanthropy, Meaning of CSR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Provision under the Companies Act 2013, CSR Committees.					
				<b>L – 52; T – 14; Total Hours –66</b>	
<b>TEXT BOOKS:</b>					
<ul style="list-style-type: none"> <li>A.C. Fernando, Corporate Governance Principles Policies &amp; Practice, Pearson, New Delhi.</li> <li>Kesho Prasad, Corporate Governance, PHI, New Delhi.</li> </ul>					

**REFERENCES:**

- Jayati Sarkar, Corporate Governance in India.
- N. Gopalsamy, A Guide to Corporate Governance, New Age International Publisher, N. Delhi.
- Stephen Baenbridge, The New Corporate Governance in Theory & Practice, Oxford University Press, London.
- Marc Goergen, International Corporate Governance, Prentice Hall, N. York.
- Randall K. Marck, A History of C.G. Around the World, University of Chicago Press Chicago, USA.

**OUTCOMES:**

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

- Familiarize with Corporate Social Responsibility and its Application.
- Get good knowledge on Business Ethics and familiar with corporate governance.

COCX09	INVESTMENT MANAGEMENT	L	T	P	C
		3	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 introduce the students to the application of various tools and techniques of investments and risks management.</p> <p>É To provide students with a conceptual framework of primary and Secondary markets</p> <p>É To provide knowledge on the importance of Fundamental Analysis and technical analysis for the securities.</p>					
<b>MODULE I</b>	<b>INVESTMENT</b>				<b>15</b>
Investment - Investment process - Speculation - Security Analysis - Construction of portfolio - Negotiable and non-negotiable securities ó Concepts of Risk and Return					
<b>MODULE II</b>	<b>PRIMARY AND SECONDARY MARKET</b>				<b>15</b>
New issue market - Methods of issues -Placement of the issues - Pricing of new issues - Investors protection - The secondary market - History of stock exchange - Its function - Types of orders - Share groups - Online trading.					
<b>MODULE III</b>	<b>FUNDAMENTAL ANALYSIS</b>				<b>12</b>
Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis - Quantitative Analysis.					
<b>MODULE IV</b>	<b>TECHNICAL ANALYSIS AND EMH</b>				<b>13</b>
Technical Analysis - Assumptions - History of technical analysis -Technical tools - Dow Theory - Primary trend - Secondary trend - Mirror trends. Technical Analysis - Assumptions -					

History of technical analysis -Technical tools - Dow Theory - Primary trend - Secondary trend - Mirror trends.		
<b>MODULE V</b>	<b>DERIVATIVES</b>	<b>10</b>
Futures and Options - Meaning - Types - Factors affecting the value of option - Futures - Types.		
<b>L – 52; T – 13; Total Hours –65</b>		
<b>TEXT BOOKS:</b>		
1. Punithavathi Pandian, (2013), Security Analysis and Portfolio Management, Vikas Publishing House Pvt ltd, New Delhi.		
<b>REFERENCES:</b>		
1. Natarajan L, (2013), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.		
2. Avadhani VA, (2008), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.		
3. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.		
4. Prasanna Chandra, (2009), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.		
<b>OUTCOMES:</b>		
After completing the course the students would be able to		
<ul style="list-style-type: none"> <li>• Obtains in-depth knowledge on stock market operations(Equity Market)</li> <li>• Get acquainted with analysis on fundamental and technical analysis</li> <li>• Get an insight in the derivatives market</li> <li>• Get acquainted with analysis on patterns of online trading mechanism in stock market.</li> </ul>		

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



<b>COCX11</b>	<b>SERVICES MARKETING</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>OBJECTIVES:</b>							
<p>To understand the fundamental concepts in Service Marketing            To gain knowledge on services strategy            To have an in depth knowledge of various functions of marketing in relevance to services</p>							
<b>MODULE I</b>	<b>INTRODUCTION TO SERVICES</b>						<b>10</b>
<p>Concept &amp; definition of services ó Differentiating Goods from Services ó Characteristics of Services ó classification of services ó Growth of Service sector ó Reasons for growth of Services sector</p>							
<b>MODULE II</b>	<b>SERVICES STRATEGY</b>						<b>20</b>
<p>The Service Triangle ó Three dimensions of Marketing strategy ó Service oriented Organisation structure ó Services Marketing Mix ó Components of the Services Marketing Mix</p>							
<b>MODULE III</b>	<b>MARKET SEGMENTATION, POSITIONING AND DISTRIBUTION</b>						<b>15</b>
<p>Market Segmentation ó Bases for Segmentation ó Stages of Market Segmentation ó Service Positioning ó Positioning Strategies - Service Transactions ó Service Locations ó Service Providers ó Distribution Flows of Services ó Distributors for Service delivery ó Working a Service Distribution System</p>							
<b>MODULE IV</b>	<b>SERVICE PRODUCT, PRICING AND PHYSICAL EVIDENCE</b>						<b>10</b>
<p>The basic service package ó Customer Value Hierarchy ó The flower of service ó Development of a new service ó The service product Mix ó Services Differentiation ó Service</p>							

life cycle ó Branding a service product ó Pricing of Services ó Pricing Objectives ó Approaches to Pricing of Services ó Physical Evidence ó Service Scape ó Role of Evidence in Service Marketing				
<b>MODULE V</b>	<b>SERVICES MARKETING</b>			<b>10</b>
Marketing of Banking Services ó Marketing of Transport Services ó Marketing of Insurance services ó Marketing of Hospitality services - Marketing of Educational Services - Marketing of Tourism Services				
<b>L – 52; T – 13; TOTAL HOURS-65</b>				
<b>TEXT BOOK</b>				
<ul style="list-style-type: none"> <li>• Services Marketing - Dr. L. Natarajan, Margham Publications.</li> <li>• Services Marketing - K Ram Mohana Rao, Pearson Education.</li> <li>• Services Marketing &amp; Management - Balaji. B - S.Chand.</li> </ul>				
<b>OUTCOMES:</b>				
<p>At the end of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• understand the service marketing basics and strategy</li> <li>• understand the segmentation and positioning of services</li> <li>• understand the Product, Pricing and Physical evidence of services marketing</li> <li>• understand the services marketing for various services\</li> </ul>				

**COCX12**

**ONLINE COURSE**

Courses by NTPL Credit swap