



B.S. Abdur Rahman  
**Crescent**  
Institute of Science & Technology  
Deemed to be University u/s 3 of the UGC Act, 1956

**Regulations 2016**  
**Curriculum and Syllabi**

**(Amendments updated upto December 2020)**

---

**B.Com.**  
**(General)**



**REGULATIONS 2016  
CURRICULUM AND SYLLABI  
(Amendments updated upto December 2020)**

**B.COM.  
(GENERAL)**



## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

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

### **MISSION**

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



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

### **VISION**

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

### **MISSION**

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

**PROGRAMME EDUCATIONAL OBJECTIVES:**

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

**PROGRAMME OUTCOMES (PO):**

On successful completion of the programme, the graduates will be able to:

- PO1** Apply the knowledge of Finance, Accounting, Taxation and Business Laws' specialization to the solution of complex real-world problems.
- PO2** Identify, formulate, review research literature, and analyze complex problems reaching substantiated conclusions using first principle of Finance, accounting, taxation and business laws
- PO3** Design solutions for complex problems and design system components or processes that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
- PO4** Conduct investigations of complex problems Use research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.

- PO5** Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modelling to complex activities with an understanding of the limitations.
- PO6** Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.
- PO7** Comprehend the impact of the professional accounting, finance and management solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- PO8** Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting, finance and management practices
- PO9** Function effectively as an individual and as a member or leader in diverse teams, and in multidisciplinary settings.
- PO10** Communicate effectively on complex business activities with the business community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.
- PO11** Demonstrate knowledge and understanding of the accounting, finance and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
- PO12** Recognize the need for and have the preparation and ability to engage in independent and lifelong learning in broadest context of technological changes.



**PROGRAMME SPECIFIC OUTCOMES:**

**PSO1** To cater to the manpower needs of companies in Accounting, Taxation, Business Laws, Auditing, Financial analysis and Management.

**PSO2** To enrich communication, ethical values, team work, professional and leadership skill sets of students.

**PSO3** To develop entrepreneurial and managerial skills in students, so as to enable them to establish and manage their businesses more effectively.

**PSO4** To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY,  
REGULATIONS -2016  
FOR  
BACHELOR OF ARTS (B.A.) / BACHELOR OF BUSINESS ADMINISTRATION  
(BBA) / BACHELOR OF COMMERCE (B.Com.) / BACHELOR OF COMPUTER  
APPLICATIONS (BCA) / BACHELOR OF SCIENCE (B.Sc.)  
DEGREE PROGRAMME  
(For Candidates admitted from the academic year 2016-2017 onwards)**

**1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

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

**2.0 PROGRAMME OFFERED, DURATION AND ELIGIBILITY CRITERIA**

**2.1 U.G. Programmes Offered**

Degree	Mode of Study
B.A.	Full Time
BBA	Full Time
B.Com	Full Time
BCA	Full Time
B.Sc.	Full Time

## 2.2 Duration of the Programme

The duration of the undergraduate program shall be six semesters (three academic years).

## 2.3 Eligibility Criteria

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

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

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

## 2.4 Streams of Study

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

S.No	Program	Streams of Study
1.	<b>BCA</b>	i. Specialization in Cloud Technology and Information Security ii. Specialization in Mobile Applications and Information Security iii. Specialization in Data Science iv. Specialization in Multimedia and Web Application Development
2.	<b>B.Sc.</b>	i. Computer Science ii. Bio Technology
3.	<b>BBA</b>	i. General ii. Financial Services iii. Entrepreneurship & Family Business
4.	<b>B.Com</b>	i. General ii. Honors iii. Accounts and Finance
5.	<b>B.A.</b>	i. English (Hons.)

## 3.0 STRUCTURE OF THE PROGRAMME

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

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

- 3.2** The curricula and syllabi of all UG programmes shall be approved by Board of Studies of the respective department and Academic Council of this Institution.
- 3.3** Each course is normally assigned certain number of credits :
- One credit for one lecture period per week.
  - One credit for one tutorial period per week.
  - One credit each for lab sessions/project of two or three periods per week.
  - One credit each for value added courses of two or three periods per week.
- 3.4** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.
- 3.5** The minimum number of credits to be earned for the successful completion of the program shall be as follows:

S.No.	Programme	Credits
1	BCA	131
2	B.Sc. Computer Science	131
3	B.Sc. Biotechnology	138 - 142
4	BBA (Financial Services)	123 - 132
5	BBA (General)	145 -162
6	BBA (Entrepreneurship & Family Business)	145 -162
7	B.Com. (General)	159
8	B.Com (Accounts and Finance)	165
9	B.Com. (Hons.)	165 -175
10	B.A. English (Hons.)	141

- 3.6** The students shall normally register all the courses offered by the department in the semester in the respective programme as per the curriculum. However the registration in less number of courses by the students are permitted without affecting the prerequisite conditions after the approval of Head of the Department / Dean of School to give academic flexibility to students.

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

#### **4.0 DURATION OF THE PROGRAMME**

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

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

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

#### **5.0 CLASS ADVISOR AND FACULTY ADVISOR**

##### **5.1 Class Advisor**

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

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

##### **5.2 Faculty Advisor**

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

#### **6.0 COURSE COMMITTEE**

Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the teachers teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean of School / Dean (Academic Affairs) depending upon whether all the teachers teaching the common course belong to a single department or to several

departments. The Course Committee shall meet as often as possible and ensure uniform evaluation of the tests and arrive at a common scheme of evaluation for the tests. Wherever it is feasible, the Course Committee may also prepare a common question paper for the test(s).

## **7.0 CLASS COMMITTEE**

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

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

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

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

**7.3** During these two meetings the student members, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum and syllabi, etc

**7.4** The third meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a

common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

## **8.0 REGISTRATION AND ENROLMENT**

- 8.1** Except for the first semester, every student shall register for the ensuing semester during a specified week before the semester end examination of the ongoing semester. Every student shall submit a completed registration form indicating the list of courses intended to be enrolled during the ensuing semester. Late registration with the approval of the Dean (Academic Affairs) along with a late fee will be permitted up to the last working day of the current semester.
- 8.2** From the second year onwards, all students shall pay the prescribed fees for the year on or before a specific day at the beginning of the semester confirming the registered courses. Late enrolment along with a late fee will be permitted up to two weeks from the date of commencement of classes. If a student does not enroll, his/her name will be removed from rolls.
- 8.3** The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.
- 8.4** A student should have registered for all preceding semesters before registering for a particular semester.

## **9.0 COURSE CHANGE/ WITHDRAWAL**

### **9.1 Change of a Course**

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

### **9.2 Withdrawal from a Course**

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



## 10.0 TEMPORARY BREAK OF STUDY FROM A PROGRAMME

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

## 11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

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

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

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

11.3 Appearing for semester - end examination for each course is mandatory and a student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.4 Every practical course will have 60% weightage for continuous assessments and 40% for semester end examination. However a student should secure a minimum of 50% of the marks in the semester end practical examination.

11.5 For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by

assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical component shall be through continuous assessment.

- 11.6** In the case of Industrial training /Internship, the student shall submit a report, which will be evaluated along with an oral examination by a committee of faculty members, constituted by the Head of the Department/ Dean of School. The weightage for report shall be 60% and 40% for Viva Voce examination.
- 11.7** In the case of project work, a committee of faculty members constituted by the Head of the Department/ Dean of School will carry out three periodic reviews. Based on the project report submitted by the student(s), an oral examination (viva-voce) will be conducted as the semester end examination, for which one external examiner, approved by the Controller of Examinations, will be included. The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.
- 11.8** Assessment of seminars and comprehension will be carried out by a committee of faculty members constituted by the Head of the Department/ Dean of School.
- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance will be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during the course of study shall be ignored.

## **12.0 SUBSTITUTE EXAMINATIONS**

- 12.1** A student who has missed, for genuine reasons, a maximum of one of the two continuous assessments of a course may be permitted to write a substitute examination paying the prescribed substitute examination fees. However,

permission to write a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Dean of School for that purpose. However there is no Substitute Examination for Semester End examination.

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

### **13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION**

- 13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds or representing the Institution in approved events etc.) to become eligible to appear for the semester-end examination in that course, failing which the student shall be awarded “I” grade in that course. For the courses in which “I” grade is awarded, the student shall register and repeat the course when it is offered next.
- 13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.
- 13.3** A student who has obtained ‘I’ grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall repeat all the courses of the semester in the subsequent academic year.
- 13.4** A student should register to re-do a core course wherein “I” or “W” grade is awarded. If the student is awarded, “I” or “W” grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of Head of the Department / Dean of School.

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

#### **14.0 REDO COURSES**

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

#### **15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET**

- 15.1** All assessments of a course will be made on absolute marks basis. The Class Committee, without the student members, shall meet within 5 days after the semester-end examination and analyze the marks of students in all assessments of a course and award suitable letter grades. The letter grades

and the corresponding grade points are as follows:

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

**"W"** denotes withdrawal from the course.

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

**"U"** denotes unsuccessful performance in the course.

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

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

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

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

**15.5** After results are declared, grade sheets shall be issued to each student, which

will contain the following details:

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

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

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

Where  $n$  = number of courses

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

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

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

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

Percentage Equivalent of Marks = CGPA X 10

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

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

However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her study and should have completed the U.G. programme within 6 semesters (except break of study). To be eligible for First Class, a student should have passed the examination in all the courses within 8 semesters reckoned from his/her

commencement of study. For this purpose, the authorized break of study will not be counted. The successful students who do not satisfy the above two conditions will be classified as second class. For the purpose of classification, the CGPA will be rounded to two decimal places. For the purpose of comparison of performance of students and ranking, CGPA will be considered up to three decimal places.

#### **16.0 ELECTIVE CHOICE:**

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

#### **16.2 Online / Self Study Courses**

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

#### **17.0 SUPPLEMENTARY EXAMINATION**

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

#### **18.0 PERSONALITY AND CHARACTER DEVELOPMENT**

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

practical training.

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

## **19.0 DISCIPLINE**

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

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

## **20.0 ELIGIBILITY FOR THE AWARD OF DEGREE**

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

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

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

## **21.0 POWER TO MODIFY**

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



**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF  
SCIENCE & TECHNOLOGY  
B.COM GENERAL  
CURRICULUM & SYLLABI, REGULATIONS 2016**

**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	LNC 1182/ LNC 1184	German - I Tamil – I	3	1	0	3
3	PC	COC 1101	Financial Accounting	4	2	0	5
4	PC	COC 1102/ COC 1106	Business Management / Business Organisation and Management	4	1	0	5
5	PA	COC 1103	Quantitative Aptitude & Reasoning	4	1	0	5
6	SS	COC 1104	Excel Modelling	0	0	4	2
7	AECC	COC 1105/ COC 1107/ LNC 1185/ LNC 1186	Environmental Studies / Business Environment and Ethics/ Fundamental Tamil I / Progressive Tamil I	2	0	0	2

**25**

**SEMESTER II**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AECC	ENC 1284	General English II	3	1	0	3
2	AECC	LNC 1282/ LNC 1284	German - II/ Tamil - II	3	1	0	3
3	PC	COC 1201	Advanced Financial Accounting	4	2	0	5
4	PC	COC 1202	Business Law	4	1	0	5
5	PA	COC 1203	Business Economics	4	1	0	5
6	SS	COC 1204	Database Management System	0	0	4	2

7	AECC	COC 1205/ COC1206/ COC 1285/ COC 1286	Business Environment/ Environmental Science/ Basic Tamil – I / Advanced Tamil- I	2	0	0	2
<b>25</b>							

**SEMESTER III**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	PC	COC 2101	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	Entrepreneurship 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>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	1	0	5
5	PA	COC 2205	Business Statistics - II	5	1	0	5
6	SS	COC 2206	Communication Skills	2	0	0	2
7	SS	COC 2207	Summer Internship	0	0	0	3
<b>30</b>							

**SEMESTER V**

<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	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	1	0	5
4	PE		Programme Elective - I	4	1	0	4
5	PE		Programme Elective - II	4	1	0	4
6	SS	COC 3104	Personality Development	2	0	0	2
7	SS	COC PT01	Placement Training and Library Hour	0	0	1	0
							<b>25</b>

**SEMESTER VI**

<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	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	1	0	5
4	PE		Programme Elective - III	3	1	0	4
5	PE		Programme Elective - IV	4	1	0	4
6	SS	COC 3204	NSS	2	0	0	2
7	AECC	COC 3205	Value Education	2	0	0	2
8	SS	COCPT 02	Placement Training and library Hour	0	0	1	0
							<b>27</b>

**Total Credits: 159 Credits**

**LIST OF PROGRAMME ELECTIVE**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	PE	COCX 01	E-Commerce	4	1	0	4
2	PE	COCX 02	Organizational Behavior	4	1	0	4
3	PE	COCX 03	Retail Management	4	1	0	4
4	PE	COCX 05	Services Marketing	4	1	0	4
5	PE	COCX 06	Consumer Behaviour	4	1	0	4
6	PE	COCX 07	Logistics and Supply Chain Management	3	1	0	4
7	PE	COCX 08	Business Ethics and Values	3	1	0	4
8	PE	COCX 09	Investment Management	3	1	0	4
9	PE	COCX 10	Financial Markets and Services	4	1	0	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:**

The intentions of this course are :

- 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.
- To encourage them to use grammatical expressions.
- To motivate them to understand the short story and prose.

**MODULE - I EDUCATION 9**

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

**MODULE II EMPLOYMENT & UNEMPLOYMENT 9**

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

**MODULE III A DEAD PLANET 9**

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

**MODULE IV RIDDLES 9**

<b>Prose</b>	Riddles
--------------	---------

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

**MODULE V KILLERS A SHORT STORY 8**

**Prose** Killers A Short Story

**Poem** William Blake - "From Auguries of Innocence"

**Précis Writing**

**Short Story William Somerset Maugham - "Mabel" (Extensive Reading)**

**Essential English Grammar – 14-17 MODULES**

**MODULE VI GALLOPING GROWTH 8**

**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**

**L – 39; P – 13; TOTAL HOURS –52**

**TEXT BOOK:**

1. Krishnaswamy. N, Sriraman T. Current English for Colleges. Hyderabad: Macmillan Indian Ltd, 2006.

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

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

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

The resolves of this course are :

- 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 the society.
- To understand matters which are of daily usage
- To understand them for describe the people need and their requirements.

**MODULE - I****9**

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****9**

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

**MODULE III****9**

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

**MODULE IV****9**

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****8**

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 – 39; P – 13; TOTAL HOURS –52****TEXT BOOKS:**

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

**PRACTICE BOOK:**

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

**REFERENCES:**

1. NETZWERK A1 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183076968
2. STUDIO D A1 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073509

**OUTCOMES:**

On successful completion of this course students are 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.
- Comprehend matters which are of daily usage
- Communicate as per people's need and requirement .



LNC 1184

பொதுத் தமிழ் I /  
GENERAL TAMIL I

L T P C  
3 1 0 3

**OBJECTIVES:**

- சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல்
- புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல்
- நவீன இலக்கிய சிந்தனைகளைப் புகட்டுதல்
- தமிழறிஞர்களை அறிமுகப்படுத்துதல்

**MODULE I இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் 8**

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

**MODULE II புதுக்கவிதைகள் 8**

இளஞ்சூழல் - போராட்டம், அப்துல் ரகுமான் - முதுமை, வைரமுத்து - அந்தி, நா.காமராசன் - அலிகள், தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்,மேத்தா - தேசப்பிதாவுக்கு ஒரு தெருப்பாடகன் அஞ்சலி,எழறக்கூ கவிதைகள்

**MODULE III சிறுகதைகள் 8**

பி.எஸ்.ராமையா - பணம் பிழைத்தது, ஜெயகாந்தன் - பால்வடியும் முகம், கி.இராஜநாராயணன் - நாற்காலி, சு.சமுத்திரம் - காகித உறவு, மாதவிக்குட்டி - நெய்ப்பாயாசம், தி.ஜானகிராமன் - முள்முடி

**MODULE IV மொழிப்பயிற்சி 7**

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

**MODULE V இலக்கிய வரலாறு 7**

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

**MODULE VI படைப்பிலக்கியம் 7**

கவிதை எழுதுதல், சிறுகதை வரைதல்

**L – 45; P – 30; TOTAL HOURS – 75**

**REFERENCES:**

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

**OUTCOMES:**

1. மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
2. சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
3. புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
4. தமிழ்மொழியில் காண்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
5. மரபுக்கவிதை புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

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

**OBJECTIVES:**

The intentions of this course are,

- 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 18**

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 16**

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

**MODULE IV BANK RECONCILIATION STATEMENT 16**

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

**MODULE V DEPRECIATION ACCOUNTING 16**

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; P – 26; TOTAL HOURS – 78**

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

**TEXT BOOK:**

1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011

**REFERENCES:**

1. P.C. Tulsian, “Financial Accounting”, Tata MC Graw Hill Ltd, 2003.
2. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
3. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd., 2002, Reprint – 2008.

**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, its importance and method of preparation for sole proprietorship.

<b>COC 1102</b>	<b>BUSINESS 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:**

The objectives of the course are,

- 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 figure out the concept of management theories.

**MODULE I MANAGEMENT 10**

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

**MODULE II PLANNING 20**

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

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

**MODULE III ORGANIZATION 15**

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

**MODULE IV DIRECTING 10**

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

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

**MODULE V CONTROL 10**

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

Coordination: Need & Importance – Principles & techniques of Coordination

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

**L – 52; T – 13; TOTAL HOURS – 65**

**TEXT BOOK:**

1. J. Jayasankar, Principles of Management (Business Management). Margham Publication. Chennai, 2008

**REFERENCES:**

1. P.C.Tripathi& P.N Reddy, Principles of Management. Tata Mc.Graw, Hill. New Delhi, 1991.
2. Weinhreich and Koontz, Management, 1993, A Global Perspective, McGraw-Hill, 1993
3. N. Premavathy , Principles of Management, Sri Vishnu Publication. Chennai, 2003

**OUTCOMES:**

On successful completion of this course students are able to

- Grasp different types of functions plans and the managerial decisions
- Make out the organizational chart and explain the staffing process
- Distinguish the different control technique in the organizations
- Recognize the appropriate way to lead and motivate the team
- Implement management knowledge into the business prac

<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:**

The objectives of the course are,

- 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 comprehend the Business combinations.

**MODULE I INTRODUCTION 10**

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

**MODULE II FORMS OF BUSINESS ORGANIZATION 20**

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

Company – Definition – Characteristics - Incorporation of a Company - Private and Public Company - Merits and limitations - Memorandum of Association, Articles of Association and Prospectus – MNCs – business combinations -Co-operative Society – Meaning – 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 – 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 – 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 –Directing; nature, importance of motivation, leadership styles, – Controlling; process, techniques

**L – 52; T – 13;TOTAL HOURS:65**

**TEXT BOOK**

1. Shukla, M C, Business Organisation and Management, 18<sup>th</sup> Edition, S.Chand Publishing, New Delhi, 2008

**REFERENCES:**

1. J. Jayasankar, 1<sup>st</sup> Edition. 2004, Reprint2008-Principles of Management (Business Management). Margham Publication. Chennai
2. P.C.Tripathi& P.N Reddy, 1991, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
3. Weihnrich and Koontz, Management, 10<sup>th</sup> Edition, 1993, A Global Perspective.
4. 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:

- Grasp different types of functions plans and the managerial decisions
- Make out the organizational chart and explain the staffing process
- Distinguish the different control technique in the organizations
- Recognize the appropriate way to lead and motivate the team
- Implement management knowledge into the business practically.





**TEXT BOOK:**

1. R.S. Agarwal, Quantitative Aptitude, Sultan Chand Publication, 2008.
2. R.S. Agarwal, Logical Reasoning, Sultan Chand Publication, 2008

**REFERENCES:**

1. Abhijit Guha, Quantitative Aptitude for All Competitive Examinations, McGraw Hill Education; 2016
2. Objective Arithmetic (SSC and Railway Exam Special), S Chand Publishing, 2018
3. Quantitative Aptitude & Data Interpretation Topic-wise Solved Papers for IBPS/ SBI Bank PO/ Clerk Prelim & Main Exam (2010-19) 3rd Edition

**OUTCOMES:**

On successful completion of this course students are able to

- Calculate the various practical problem on Ratio, Proportion and Logarithm
- Solve the problem related to Linear Equation, Inequalities and Interests.
- Solve the problem of Permutation and Combination and Arithmetic and Geometric Series
- Apply mathematical applications into the business world.
- Use business mathematics in their daily life as well.

<b>COC 1104</b>	<b>EXCEL MODELING</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:**

The objectives of this course are:

- Analyze and manipulate business data using excel for better decision making.
- Elucidate the usage of basic tools and various functions of excel.
- To enlighten the need of data validation and statistical functions.
- To explore and evaluate data graphically.
- Create and apply conditional formatting on data using excel.

<b>MODULE - I</b>	<b>BASICS OF EXCEL</b>	<b>11</b>
-------------------	------------------------	-----------

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.

<b>MODULE II</b>	<b>BASIC MATHEMATICAL FUNCTIONS</b>	<b>11</b>
------------------	-------------------------------------	-----------

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

<b>MODULE III</b>	<b>DATA HANDLING</b>	<b>10</b>
-------------------	----------------------	-----------

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.

<b>MODULE IV</b>	<b>CHARTS AND GRAPHS</b>	<b>10</b>
------------------	--------------------------	-----------

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                      10**

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.

**L – 0; P – 52 TOTAL HOURS – 52**

**TEXT BOOK:**

1. Microsoft excel: data analysis and business modeling by wayne winston, prentice hall Publications, 2013.

**REFERENCES:**

1. Business data analysis using excel by david whigham, oxford university press, July 2010. ISBN: 9780199296286. 310 pages.
2. Surtis Frye, Joyce Cox, Steve Lambert, "Microsoft Office System" Step By Step, 2007.
3. Nance Muir, "Microsoft Office- Power Point 2007 Plain and Simple", Amazon.Com .
4. Excel Bible 2013

**OUTCOMES:**

On successful completion of this course students are able to

- Demonstrate data analysis and manipulation using excel tools and techniques.
- Illustrate the usage of mathematical and financial functions in excel.
- Analyze data handling and validation.
- Compare and visualize data using charts and graphs.
- Summarize data and prepare report using data analysis tools in excel.



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                    6**

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

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

### **MODULE IV                    ENVIRONMENTAL POLLUTION                    6**

Definition-Cause, effects and control measures of :-Air pollution-Water pollution-Soil pollution-Marine pollution-Noise pollution-Thermal pollution- Nuclear hazards  
Solid waste Management : Causes, effects and control measures of urban and industrial wastes.-Role of an individual in prevention of pollution.  
Diaster management : floods, earthquake, cyclone and landslides.

**L-26, T-0, TOTAL HOURS – 26**

#### **TEXT BOOK:**

- Dr. Shradhasinha, Dr.Manishashukula, Dr. Ranjana Shukla, “Environmental studies,Kurukshetra University. August 2014.

#### **REFERENCES:**

1. Dr. N. Arumugam, Prof.V. Kumaresan, “Environmental studies”, Saras Publication, 2014.
2. Thangamani&ShyamalaThangamani, “Environmental studies”,Kurukshetra University, August 2013.

#### **OUTCOMES:**

On successful completion of this course students are 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.
- Correlate the various causes of environmental pollution in their day to day activities.

<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:**

The intentions of this course are :

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

**MODULE - I INTRODUCTION 6**

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 5**

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

**MODULE III POLITICAL ENVIRONMENT 5**

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

**MODULE IV SOCIAL ENVIRONMENT 5**

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

**MODULE V GLOBAL ENVIRONMENT 5**

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



**L – 26; P – 0 TOTAL HOURS – 26**

**TEXT BOOK:**

1. CB Gupta, Business Environment, Sultan Chand , New Delhi, 2013

**REFERENCES:**

1. K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.
2. S.Sankaran, Business Environment, Margham Publications, Chennai, 2002
3. Raj Agarwal, Business Environment, Excel Books, New Delhi, 2000

**OUTCOMES:**

On successful completion of this course students are able to

- Analyze the various factors affecting the business environment
- Analyze the various factors affecting the PESTEL.
- 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 globalization in India

**LNC 1185****அடிப்படைத் தமிழ் I /  
FUNDAMENTALTAMIL I****L T P C  
2 0 0 2**

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

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

**நோக்கங்கள்**

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

**அலகு I****6**

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

**அலகு II****6**

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

**அலகு III****6**

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

**அலகுIV****6**

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

**அலகு V****2**

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

**L – 26; T - 0 ; TOTAL HOURS – 26****குறிப்புகள்**

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

**வெளிப்பாடு**

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 1186

சிறப்புத் தமிழ் I /  
Progressive Tamil - I

L T P C  
2 0 0 2

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

### நோக்கங்கள்

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- இலக்கிய அறிவைப் புகட்டுதல்
- தமிழிலக்கியங்களில் பக்தி நெறியை அறியச் செய்தல்
- அறக்கருத்துக்களை உணர வைத்தல்

அலகு I செய்யுள் 8

யோகசித்தி - பாரதியார் - நீங்களை சொல்லுங்கள் - பாரதிதாசன் - போராட்டம் - மண் - அப்துல் ரகுமான் - மாம்பழ ஊரில் மனக்குயில்கள் அழுகின்றன - மேத்தா - தொலைந்து போனது - ஆண்டாள் பிரியதர்ஷினி - அலிகள் - ந. காமராசர்

அலகு II சிறுகதை 3

ஜெயகாந்தன் - நந்தவனத்தில் ஓர் ஆண்டி - கி.இராஜநாராயணன் - கதவு

அலகு III இலக்கிய வரலாறு 5

கவிதை, சிறுகதை, நாவல்

அலகு IV மொழித்திறன் 5

பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச்சொற்கள் - கலைச் சொல்லாக்கம் - பழைத்திருத்தம்

அலகு V படைப்பிலக்கியம் 5

கவிதை எழுத்துதல், சிறுகதை வரைதல்

L – 26 ; TOTAL HOURS – 26

### குறிப்புகள்

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

## வெளிப்பாடு

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- சங்க கால வாழ்வியல் முறைகளை அறியப் பெறுவர்
- இலக்கிய மரபினையும் தொன்மையினையும் தெரிந்து கொள்வர்

**SEMESTER II**

<b>ENC 1284</b>	<b>GENERAL ENGLISH - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

The intentions of this course are,

- 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.
- To encourage them to use appropriate grammatical expressions.

**MODULE 1** **9**

**Prose** Qahwah

**Poem** William Wordsworth – “Nutting”

**Filling Money Order Challan and Bank Challan**

**Short Story** G.K.Chesterton – The Hammer of God (Extensive Reading)

**Essential English Grammar: - 31-33 Modules**

**MODULE 2** **8**

**Prose** Environment

**Poetry** John Keats – “La Belle Dame Sans Merci”

**Short Story** Katherine Mansfield—A Cup of Tea (Extensive Reading)

**Dialogue Writing**

**Essential English Grammar: 34-37 Modules**

**MODULE 3** **8**

**Prose** A Dilemma

**Poetry** Robert Frost – “Design”

**Short Story** Thomas Wolfe—The Far and the Near (Extensive Reading)

**Conversations**

**Essential English Grammar: 38-40 Modules**

**MODULE 4** **8**

**Prose** Computeracy

**Poetry** Sarojini Naidu – “The Gift of India”

**Short Story** R.K. Narayan – “Half a Rupee Worth” (Extensive Reading)



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

War Minus Shooting

Who's Who

**Poetry**

Nissim Ezekiel – “The Night of The Scorpion”

**Short Story**

Anita Desai – “A Devoted Son” (Extensive Reading)

Ruskin Bond – “The Boy Who Broke the Bank” (Extensive Reading)

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

Usage and Abusage

**Poetry**

Mathew Arnold –Dover Beach

**Short Story**

Manohar Malgonkar – “Bacha Lieutenant”

**Essential English Grammar: 48-50 Modules****L-39, T-13, TOTAL HOURS – 52****TEXT BOOK:**

1. Krishnaswamy. N, Sriraman T. **Current English for Colleges**. Hyderabad: Macmillan Indian Ltd, 2006.

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

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

<b>LNC 1282</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:**

The goals of this course are,

- 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 the society.
- To understand matters which are of daily usage

**MODULE I** **9**

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

**MODULE II** **9**

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

**MODULE III** **9**

A birthday party, Food and drink, Presents and Congratulations

**MODULE IV** **9**

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** **8**

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

**L-39, T-13, TOTAL HOURS – 52**

**TEXT BOOKS:**

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



**PRACTICE BOOK:**

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

**REFERENCES:**

1. NETZWERK A2 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183077231, 2015
2. STUDIO D A2 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073516, 2005.

**OUTCOMES:**

On successful completion of this course students are 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.
- To be aware of matters which are of daily usage
- To recognize various objects and its shape

LNC 1284	<b>பொதுத் தமிழ் II / TAMIL II</b>	<b>L T P C</b>
		<b>3 1 0 3</b>

**OBJECTIVES:**

- சமூகமாற்றச் சிந்தனைகளைஉள்ளடக்கியதற்கால இலக்கியங்களைஅறிமுகம் செய்தல்
- புதுக்கவிதை,சிறுகதை,உரைநடைஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப் பிழையின்றி எழுதமானவர்களைப் பயிற்றுவித்தல்
- நவீன இலக்கிய சிந்தனைகளைப் புகட்டுதல்
- தமிழறிஞர்களை அறிமுகப்படுத்துதல்

**MODULE I அற இலக்கியங்கள் 9**

திருக்குறள் - சொல்வன்மை (65ஆம் அதிகாரம்)நாலடியார் - அவையறிதல் (5 பாடல்கள் - 32ஆம் அதிகாரம்),பழமொழிநானூறு - இன்னசெய்யாமை(5 பாடல்கள்), இளியவைநாற்பது - முதலைத்துபாடல்கள்

**MODULE II பக்தி இலக்கியங்கள் 9**

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

**MODULE III காப்பியங்கள் 9**

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

**MODULE IV கட்டுரைகள் 9**

உ.வே.சாமிநாதையர் - தமிழ்நாட்டு வணிகர். வ.இராமசாமி ஐயங்கார் - மூதறிஞர் இராஜகோபாலாச்சாரியார், மா.இராசமாணிக்கனார் - சித்தன்னவாசல் ஓவியங்கள், பி.எஸ்.சாமி-சங்க இலக்கியத்தில் அறிவயல் கலை,க.கைலாசபதி - பாரதியும் மேனாட்டுக் கவிஞரும்,தொ. பரமசிவன் - சொல்லும் பொருளும்.

**MODULE V இலக்கியவரலாறு****8**

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

**MODULE VI மொழிப்பயிற்சி****8**

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

**L-39, T-13, TOTAL HOURS – 52****REFERENCES:**

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

**OUTCOMES:**

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- தமிழ்மொழியில் காணப்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
- மரபுக்கவிதை – புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

<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:**

The aims of this course are,

- 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**

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

**MODULE IV PARTNERSHIP 15**

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

**MODULE V DISSOLUTION OF A PARTNERSHIP 18**

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

**L – 52; P – 26; TOTAL HOURS – 78**

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

**TEXT BOOK:**

1. Financial Accounting -T.S.Reddy & A.Murthy, Margham Publications,Ch-17, 2012.

**REFERENCES:**

1. R.L.Gupta & V.K.Gupta. Advanced Accounting, Sultan Chand & Sons, New Delhi, 2009
2. Shukla & Grewal, Advanced Accounting, S Chand & Co, New Delhi, 2009
3. P.C.Tulsian, Financial Accounting, Tata McGraw-Hill, New Delhi. 2009
4. Jain & Narang, Financial Accounting,Kalyani Publishers, New Delhi. 2015

**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
- Record the transactions in partnership form of business in case of admission, retirement and death of a partner.
- Record the transactions in partnership form of business in case if dissolution.



**L – 52; P – 13; TOTAL HOURS – 65**

**TEXT BOOK:**

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

**REFERENCES:**

1. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.Pillai & Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi- 2015
3. Balachandran V, & Thothardi, Business Law, Tata Mcgraw Hill Publishing Company Ltd.-2015.

**OUTCOMES:**

After completion of this course, the students will be able to;

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

**COC 1203****BUSINESS ECONOMICS**

L	T	P	C
4	1	0	5

**OBJECTIVES:**

The objectives of the course are,

- Learn the concept of business economics
- Interpret the demand and supply in business
- Demonstrate the production theory
- Examine the economic concept of cost and revenue
- Elucidate the market structure

**MODULE – I INTRODUCTION 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; P – 13; TOTAL HOURS – 65**

**TEXT BOOK**

1. S.Sankaran, "Business Economics", Margham Economics, Chennai, 2008.

**REFERENCES:**

1. S.Mukherjee, "Business And Managerial Economics in global Context", New CentralBank Agency (P) Ltd, Kolkatta, 2009.
2. William F. Samuelson and Stephen G. Marks, "Managerial Economics", Johny Wiley & Sons, Reprint - 2015

**OUTCOMES:**

After completion of this course, the students will be able to;

- Describe the concept of business economics .
- Analyze the demand and supply condition and assess the position.
- Apply the production theory and infer the production function.
- Compose the various cost and analysis the revenue .
- Assess the different market structure and apply in business.

<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

:

The objectives of this course are,

- To analyze the large amount of data in meaningful way.
- To analyze the large amount of data quickly.
- To be able to demonstrate the proficiency in Access, executing powerful analysis on large database.
- To provide practical knowledge exposure in MS-Access
- To provide practical knowledge to create reports.

### MODULE I 10

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 10

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 10

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****10**

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

**MODULE V****12**

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

**P – 52; TOTAL HOURS – 52****TEXT BOOK:**

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

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

- Manage large data of business effectively
- Generate different type of reports from the large data effectively
- Analyze the large amount of data in meaningful way.
- Analyze the large amount of data quickly.
- Demonstrate the proficiency in MS-Access.

<b>COC 1205</b>	<b>BUSINESS ENVIRONMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

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

**MODULE I INTRODUCTION 6**

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

**MODULE II ECONOMIC ENVIRONMENT 5**

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

**MODULE III POLITICAL ENVIRONMENT 5**

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

**MODULE IV SOCIAL ENVIRONMENT 5**

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

**MODULE V                      GLOBAL ENVIRONMENT****5**

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

**L-26, T-0, TOTAL HOURS – 26****TEXT BOOK:**

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

**REFERENCES:**

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

**OUTCOMES:**

After completion of this course, the students will be able to;

- Analyze the various factors affecting the business environment
- Recognize the social responsibility of business towards different interest groups
- Appreciate the recent developments in Indian Economy that have greatly influenced the working of business units in India
- Get familiarized with political environment.
- Recognize the Global business Scenario and the impact of Globalisation in India

**COC 1206****ENVIRONMENTAL SCIENCE****L T P C****2 0 0 2****OBJECTIVES:**

The purposes of the course are,

- 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 ENVIRONMENTAL      7**  
**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                      6**

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

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

### **MODULE IV                      ENVIRONMENTAL POLLUTION                      6**

Definition-Cause, effects and control measures of :-Air pollution-Water pollution-Soil pollution-Marine pollution-Noise pollution-Thermal pollution- Nuclear hazards  
Solid waste Management: Causes, effects and control measures of urban and industrial wastes.-Role of an individual in prevention of pollution.  
Diaster management: floods, earthquake, cyclone and landslides.

**L – 26; P – 0 TOTAL HOURS – 26**

#### **TEXT BOOK:**

1. Dr. Shradhasinha, Dr.Manishashukula, Dr. Ranjana Shukla, “Environmental studies, Kurukshetra University. August 2014.

#### **REFERENCES:**

1. Dr. N. Arumugam, Prof.V. Kumaresan, “Environmental studies”, Saras Publication, 2014.
2. Thangamani & ShyamalaThangamani, “Environmental studies”, Kurukshetra University, August 2013.

#### **OUTCOMES:**

On successful completion of this course students are able to

- Realize 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 identify the causes of environment pollution



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

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

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

**நோக்கங்கள்**

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

**அலகு I** **6**

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

**அலகு II** **6**

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

**அலகு III** **6**

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

**அலகுIV** **6**

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

**அலகு V****2**

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

**L – 26; T - 0 ; TOTAL HOURS – 26****குறிப்புகள்**

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

**வெளிப்பாடு**

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 1286

சிறப்புத் தமிழ் I /  
ADVANCED TAMIL I

L T P C  
2 0 0 2

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

### நோக்கங்கள்

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்கவைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறியவைத்தல்
- இலக்கிய அறிவைப் புகட்டுதல்
- தமிழிலக்கியங்களில் பக்தி நெறியை அறியச் செய்தல்
- அறக்கருத்துக்களை உணர வைத்தல்

**அலகு I செய்யுள் 6**

யோகசித்தி-பாரதியார் - நீங்களேசொல்லங்கள் - பாரதிதாசன் - போராட்டம் - முதுமை-  
அப்துல் ரகுமான் - தேசபிதாவுக்குடொபாடகன் அஞ்சலி-மேத்தா - தொலைத்துபோனது -  
ஆண்டாள் பிரிதர்ஷினி - அலிகள் - ந. காமராசர்

**அலகு II சிறுகதை 5**

ஜெயகாந்தன் - பால்வடியும் முகம் - பி.எஸ்.ராமையா-பணம் பிழைத்தது

**அலகு III இலக்கியவரலாறு 5**

கவிதை, சிறுகதை, நாவல்

**அலகு IV மொழித்திறன் 5**

பிறமொழிச் சொற்களுக்கு இணையானதமிழ்ச்சொற்கள் - கலைச் சொல்லாக்கம் -  
பழைதிருத்தம்

**அலகு V படைப்பிலக்கியம் 5**

கவிதை எழுத்துதல், சிறுகதைவரைதல்

L – 26; T - 0 ; TOTAL HOURS – 26

### குறிப்புகள்

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

## வெளிப்பாடு

- மாணவர்கள் சமூகமாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வுசெய்யும் திறனையும் பெறுவர்
- சங்க கால வாழ்வியல் முறைகளை அறியப் பெறுவர்
- இலக்கிய மரபினையும் தொன்மையினையும் தெரிந்து கொள்வர்

**SEMESTER III**

<b>COC 2101</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:**

The objectives of the course are,

- To facilitate the knowledge of Company Accounts in General
- To develop skill, related to critical thinking and problem solving in accounting
- To facilitate the perceptiveness 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 indulgence of shares for formation and liquidation of company
- To give an appreciation of the system how the corporate world works.

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

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

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

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

**MODULE III                    COMPANY FINAL ACCOUNTS                    15**

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

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

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

**MODULE V                    INTERNAL RECONSTRUCTION                    18**

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

**L – 52; T – 26; Total Hours –78**

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

**TEXT BOOKS:**

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

**REFERENCES:**

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

**OUTCOMES:**

After completion of this course, the students will be able to;

- Outline the features of shares and debentures and apply in company accounts.
- Enhance considerate of redemption of preference shares and debentures.
- Analyzes and interpret the company balance sheet in final accounts.
- Make the use of valuation of goodwill and apply in company accounts.
- Formulate different kinds of alteration of share capital and apply the procedure for alteration reducing share capital.

<b>COC 2102</b>	<b>BANKING THEORY, LAW AND PRACTICE</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:**

The objectives of the course are,

- 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 recognize the different types of negotiable instruments.
- To know the various Electronic Fund Transfer services.

**MODULE I INTRODUCTION 12**

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

**MODULE II DEPOSITS AND ADVANCES 13**

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

**MODULE III NEGOTIABLE INSTRUMENTS 13**

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

**MODULE IV E-BANKING 12**

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

**MODULE V ELECTRONIC FUND TRANSFER (EFT) 15**



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

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

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

**REFERENCES:**

1. B. Santhanam, “Banking and Financial System”, Margham Publications, Chennai, 2006.
2. Nirmala Prasad, “Banking And Financial System”, Himalaya Publishing House, Mumbai, 2004.
3. Radhaswamy, “Text Book of Banking”, S. Chand & Co. New Delhi. 2004.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Will be able to describe the concept of banking regulation act 1949.
- Assess the deposits and advances about banking and apply in practical.
- Provide good foundation of Negotiable Instruments
- Apply the knowledge of e - banking and solve technical problems.
- Identify the impact of electronic fund transfer in banking.



**COC 2103****MARKETING MANAGEMENT**

L	T	P	C
4	2	0	5

**OBJECTIVES:**

The objectives of the course are,

- 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 comprehend the channels of distribution.
- To recognize the overview of marketing management.

**MODULE I INTRODUCTION 15**

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

**MODULE II PRODUCT 15**

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

**MODULE III PRICING 18**

Pricing – Objective of pricing, pricing policies and procedures, Factors influencing pricing decision.

**SALES FORECASTING 15****MODULE IV**

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

**CHANNELS OF DISTRIBUTION 15****MODULE V**

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

**L – 52; T – 26; Total Hours –78**

**TEXT BOOKS:**

1. R S N Pillai and Bagavathi, "Marketing Margetment", S.Chand Publication, 2016

**REFERENCES:**

1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 1995
2. Philp Kotler, "Marketing Management", Pearson Education, 2015.
3. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 1994.
4. Ramaswany Namakumari, "Marketing Management", Macmillan India Limited, 2002.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Outline the concept of marketing and describe the elements of marketing mix.
- Identify the product development process and categorize the segmentation
- Conclude the price of the product.
- Predict the sales and discover the promotional methods.
- Build up an idea about channels of distribution in new pattern.

<b>COC 2104</b>	<b>ENTREPRENEURSHIP 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:**

The aims of the course are,

- 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 recognize how project formulate.
- To appreciate the overview of entrepreneurial development.
- To realize the various aspect of EDP.

**MODULE I INTRODUCTION 13**

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

**MODULE II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 12**

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

**MODULE III PROJECT FORMULATION 12**

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

**MODULE IV EDP SCHEMES 13**

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

**MODULE V ENTREPRENEURIAL GROWTH 15**

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsidies of Government to

MSME – Networking - Niche Play – Geographic Concentration – Franchising and Dealership.

**L – 52; T – 13; Total Hours –65**

**TEXT BOOK:**

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

**REFERENCES:**

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

**OUTCOMES:**

On successful completion of this course students are able to

- Describe the concept of Entrepreneurship and appraise Entrepreneurs.
- Construct the entrepreneurial development programme and apply the same in organizing EDP's.
- Design the process of project formulation and create the project report.
- Contrast various entrepreneurial development programme agency and schemes.
- Measure the entrepreneurial growth and apply the concept in MSME.

<b>COC 2105</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:**

The objectives of the course are,

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

**MODULE I INTERPRETATION OF STATISTICAL DATA 15**

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

**MODULE II INTERPRETATION OF STATISTICAL DATA 15**

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

**MODULE III CORRELATION AND REGRESSION 15**

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

**MODULE IV TIME SERIES 15**

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

**MODULE V PROBABILITY 18**

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

**L – 52; T – 26; Total Hours –78**

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

**TEXT BOOKS:**

1. S.P.Gupta, "Statistical methods", Sultan Chandpublications, 2000.

**REFERENCES:**

1. P.R.Vittal, 'Business statistics and operation", Margham publications, 2nd edition, 2010.
2. B\_Basinab, "Elements of probability and statistics", A.P-Tmh, 1993.
3. Dr. S. P. Rajagopalan, "Business Statistics", Windom Publishing Private Ltd, 2005.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Tabulate and classify various statistical data
- Analyze data using various statistical tools
- Will have knowledge on correlation and Regression
- Apply statistical tools in daily business.
- To do 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:**

The objectives of the course are,

- 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 recognize the different aspect of office management.
- To be aware of 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 – Definition, Principles, Forms of Organisation– Types of Organization – Functions of an Office administrator

**MODULE III RECORD MANAGEMENT 5**

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

**MODULE IV OFFICE COMMUNICATION 5**

Office Communication – Features – Process – Selection – Importance – Common Barriers – Correspondence–Meaning of office communication & Mechanical Devices

**MODULE V FORM LETTERS & REPORT WRITING 5**

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

**L-26, T-0, TOTAL HOURS-26**

**TEXT BOOK:**

1. Dr. Jayashankar , Office Management, Margham Publication, 2015.

**REFERENCES:**

1. Dr.P. Subbarao – Office Management , Himalaya Publication, 2015.
2. R. C. Bhatia, “Principles of Office Management”, Lotus Press Publication, 2007.

**OUTCOMES:**

On successful completion of this course students are able to

- Identify the various elements of Office Management
- Analyze the various functions of an Office Administrator
- Recognize the various office communication techniques
- Identify the various office communications in the environment.
- Appreciate overview of office management.



LNC 2187

அடிப்படைத் தமிழ் II /  
Fundamental Tamil - II

L T P C  
2 0 0 2

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

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

### நோக்கங்கள்

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

### அலகு I

6

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

### அலகு II

6

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

### அலகு III

6

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

### அலகுIV

6

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

**அலகு V****2**

உரையாடல் எழுத்துதல் (Dialogue Writing) - மொழிபெயர்ப்பு செய்தல் (Translation )-  
நாளிதழ் படிக்க பயிற்சி தருதல் (Practice on reading Newspaper)

**L-26, T-0, TOTAL HOURS-26****குறிப்புகள்**

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

**வெளிப்பாடு**

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளக்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பிழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 2188

சிறப்புத் தமிழ் II /

L T P C

PROGRESSIVE TAMIL II

2 0 0 2

பத்தாம் வகுப்புமற்றும் பன்னிரண்டாம் வகுப்புவரைதமிழ் பயின்றுகல்லூரியில் பகுதி-1ல் தமிழ் பயிலாதமாணவர்களுக்கு உரியது.

**நோக்கங்கள்**

- தமிழ் மொழி மற்றும் தமிழ் பண்பாட்டை விளங்கவைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறியவைத்தல்
- தமிழறிஞர்களின் சிறப்புகளைஉணர்த்துதல்
- இலக்கியத்தின் வழி சமூகச் சிந்தனைகளைஉணர்த்துதல்
- நவீன இலக்கியச் சிந்தனைகளைதெளிவுபடுத்துதல்

**அலகு I****செய்யுள்**

8

சங்க இலக்கியம் - புறம் 2 அகம் 2 - சிலப்பதிகாரம் - அடைக்கலக்காதை (தேரிவுசெய்யப்பட்டவை) - திருக்குறள் - 1 - திருமந்திரம் - 3 பாடல்கள் - இயைக்காவியம் - கசப்புறுபாத்திரம் (தேரிவுசெய்யப்பட்டவை) - சிறாபுராணம் - மாணுக்குப் பிணைநின்றபடலம் (தேரிவுசெய்யப்பட்டவை) - குற்றாலக்குறவஞ்சி - சிங்கள் சிங்கிடரையாடல்

**அலகு II****ஊரைநடை**

3

எதுவாழ்க்கை,அறிவியலும் இலக்கியம்

**அலகு III****இலக்கியவரலாறு**

5

எட்டுத்தொகை, பத்துப்பாட்டு

**அலகு IV****பயன்பாட்டுத்தமிழ்**

5

கடிதம் எழுதுதல் - கட்டுரைஎழுதுதல் - தமிழ் இணையதளங்கள் அறிதல்

**அலகு V****மொழிப்பயிற்சி**

5

வல்லினம் மிகுமிடங்கள் - மிகாவிடங்கள் - மொழிபெயர்ப்பு

**L-26, T-0, TOTAL HOURS-26****குறிப்புகள்**

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

## வெளிப்பாடு

- மாணவர்கள் சமூகமாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வுசெய்யும் திறனையும் பெறுவர்
- தமிழ்மொழித் திறன்களை அறிந்துகொள்வர்
- நவீன இலக்கிய அறிவு பெறுவர்

**SEMESTER IV**

<b>COC 2201</b>	<b>COMPANY ACCOUNTS - 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:**

The objectives of the course are,

- 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 impart the knowledge of holding and subsidiary company and preparation of accounts.
- To appreciate the accounting practice in liquidation companies.
- To equip the students with advanced corporate accounting.

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

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company.

**MODULE II      ACCOUNTS OF BANKING COMPANIES      15**

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

**MODULE III      ACCOUNTS OF INSURANCE COMPANIES      15**

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

**MODULE IV      LIQUIDATION OF COMPANIES      15**

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

**MODULE V HOLDING COMPANY ACCOUNTS****18**

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

**L – 52; T – 26; Total Hours –78****PROPORTION OF THEORY : PROBLEM – 20:80****TEXT BOOKS:**

1. T.S. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Reprint, 2013.

**REFERENCES:**

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

**OUTCOMES:**

After completion of this course, the students will be able to;

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

<b>COC 2202</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:**

The objectives of the course are,

- To introduce the students to the activity – gritty of financial management
- To comprehend 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 recognize the methods of capital budgeting.
- To appreciate the overview of financial management.
- To apply the principles of financial management in modern business.

**MODULE I FINANCE FUNCTIONS 13**

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

**MODULE II COST OF CAPITAL AND CAPITAL STRUCTURE 13**

Cost of Capital: Cost of equity- Cost of debentures – Cost of preference shares – Cost of other sources of capital - Capital structure decision – EBIT – EBT analysis – Factors affecting Capital Structure - Determining Debt and equity proportion – Theories of capital structures – Leverage – Operational – Financial – Composite leverage

**MODULE III WORKING CAPITAL MANAGEMENT 13**

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

**MODULE IV DIVIDEND POLICIES 13**

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

**MODULE V****CAPITAL BUDGETING****13**

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

**L – 52; T – 13; Total Hours –65****PROPORTION OF THEORY : PROBLEM – 40:60****TEXT BOOKS:**

1. S P Murthy, Financial Management by Margam Publication, 2008.

**REFERENCES:**

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

**OUTCOMES:**

After completion of this course, the students will be able to;

- Discover important and functions of finance.
- Gain information about capital structure.
- Identify about cost of capital and WACC.
- Gain knowledge of dividend policy.
- Be acquainted with the working capital management.



<b>COC 2203</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:**

The objectives of the course are,

- 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 comprehend how to analyze the financial statement.
- To know process of budgeting and budgetary control.
- To realize standard marginal costing and break-even point

**MODULE I INTRODUCTION TO MANAGEMENT ACCOUNTING 15**

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

**MODULE II FINANCIAL STATEMENT ANALYSIS – RATIOS 15**

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

**MODULE III CASH FLOW STATEMENT & FUND FLOW STATEMENT 15**

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

**MODULE IV BUDGETING AND BUDGETARY CONTROL 15**

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

**MODULE V                      MARGINAL COSTING                      18**

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

**L – 52; T – 26; Total Hours –78**

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

**TEXT BOOKS:**

1. M Y Khan, PK Jain, “Management Accounting”, Tata Mc Graw hill, Fourth Edition, 2003.

**REFERENCES:**

1. I.M. Pandey, “Management Accounting”, Vikas Publishing, third Edition, 2006.
2. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, “ Management Accounting”, Sultan Chand & sons, 5<sup>th</sup> Edition. 2003.
3. T.S.reddy & Dr. Y. Hariprasad reddy, “Management Accounting”, Margham Publications, Fifth revised Edtion, 2014.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Know the application of management accounting.
- Be aware about the analysis of financial statement
- Gain knowledge about Cash flow and fund flow method.
- Have working knowledge of budgeting and budgetary control.
- Application of break-even point in business.

<b>COC 2204</b>	<b>AUDITING</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:**

The objectives of the course are,

- 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 comprehend overview of auditing of companies.

**MODULE I INTRODUCTION 13**

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

**MODULE II INTERNAL CHECK 13**

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

**MODULE III EDP 13**

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

Investigation : Objectives-difference between investigation and auditing

**MODULE IV APPOINTMENT OF AUDITOR 13**

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

**MODULE V AUDITING OF COMPANIES 13**

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

**L – 52; T – 13; Total Hours –65**

**TEXT BOOKS:**

1. B.N. Tandon, A Hand Book of Practical Auditing, S. Chand Publications, 4 Feb 2007

**REFERENCES:**

1. Sanjib Kumar Basu, Auditing: Principles and Technique, Pearson Education, 2006.
2. S. Vengadamani, Practical Auditing, Margam Publications, 2008.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Gain knowledge on audit system
- Be trained about vouching of transactions
- Get an exposure on EDP based audit
- Familiarize with auditors appointment procedures
- Be aware about the policies and procedures of appointment of auditor.

<b>COC 2205</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:**

The objectives of the course are,

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

**MODULE I INTRODUCTION TO OPERATION RESEARCH 15**

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

**MODULE II ASSIGNMENT& TRANSPORTATION 15**

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

**MODULE III NETWORK ANALYSIS 15**

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

**MODULE IV DISTRIBUTIONS 15**

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

**MODULE V TESTING HYPOTHESIS 18**

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

**L – 65; T – 13; Total Hours –78**

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

**TEXT BOOKS:**

1. S.P.Gupta, "Statistical methods", Sultan Chand, 2000.

**REFERENCES:**

1. P.R.Vittal, 'Business statistics and operation", Margham publications, 2nd edition, 2010.
2. B\_Basinab, "Elements of probability and statistics", A.P-Tmh, 1993.
3. Dr. S. P. Rajagopalan, "Business Statistics", Windom Publishing Private Ltd, 2005.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Analyze data using various statistical tools
- Comprehend the network analysis.
- Be aware of the transportation & distributions.
- Know about testing of hypothesis.
- Analyze data using various statistical tools

**COC 2206****COMMUNICATION SKILLS**

L	T	P	C
2	0	0	2

**OBJECTIVES:**

The objectives of the course are,

- 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 skills on business correspondence
- To gain the knowledge of business communication

**MODULE I****PRESENTATION SKILLS****6**

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

**MODULE II****GROUP COMMUNICATION – I****5**

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

**MODULE III****GROUP COMMUNICATION – II****5**

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

**MODULE IV****BUSINESS CORRESPONDENCE TRADE LETTERS****5**

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**

**TEXT BOOK:**

1. A course on communication skills for professional students : basics and concepts – 2019 by dr. Y. Vijaya babu (author)

**REFERENCES:**

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

**OUTCOMES:**

After completion of this course, the students will be able to;

- Familiarize on office correspondence
- Maintain good public relations
- Get awareness on how to face problems
- Familiarize to latest networking system
- Appreciate the importance of communication.



**SEMESTER –V**

<b>COC 3101</b>	<b>INCOME TAX LAW AND PRACTICE - I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course are,

- Establish conceptual understanding of basic concept and important definition of income tax act 1961.
- Elucidate the Concept of income under the heads Salaries under section 15 - 17.
- Measure the income from house property under section 22 -27.
- Examine the concept of income from Profits and gains of business or profession under sec. 28- 44.
- Educate the depreciation and Provisions Relating to depreciation under taxation.

**MODULE - I INTRODUCTION 15**

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 INCOME UNDER THE HEADS – SALARIES 18**

Computation of income under the heads – Salaries.

**MODULE III INCOME UNDER THE HEADS –INCOME FROM HOUSE PROPERTY 15**

Computation of income under the heads - Income from house property

**MODULE IV INCOME UNDER THE HEADS – PROFITS AND GAINS OF BUSINESS OR PROFESSION 15**

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

**MODULE V DEPRECIATION 15**

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

**L – 52; P – 26; TOTAL HOURS – 78**

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

1. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2008.

**REFERENCES:**

1. V.B. Gaur & Narang, "Income Tax Law And Practice", Kalayani Publishers, 2001.
2. Dr. Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.
3. V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Express the basic concept and important definition of income tax act 1961.
- Analyze the income under the heads salaries.
- Categories the different incomes under the head house properties and tax applied on them.
- Construct the concept of income from profits and gains of business or profession.
- Familiarize with the concept of depreciation and its provisions

<b>COC 3102</b>	<b>COST 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:**

The objectives of the course are,

- To impart knowledge on the application of costing principles, methods and techniques in the ascertainment of costs.
- To enlighten the students on the importance of cost reduction and control.
- To teach the students to calculate the element-wise
- To teach the students to calculate the total cost of product and services
- To understand the methods of costing adopted by different types of industries.

**MODULE - I INTRODUCTION TO COSTING 15**

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

**MODULE II MATERIAL PURCHASE AND CONTROL 15**

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

**MODULE III PRICING OF MATERIALS 15**

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

**MODULE IV LABOUR COSTING 15**

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate system – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.

**MODULE V OVERHEADS 18**

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

**L – 52; P – 26; TOTAL HOURS – 78**

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

**TEXT BOOK:**

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

**REFERENCES:**

1. Manosh Dutta, "Cost Accounting", Dorling Kindersley (India) Pvt. Ltd, 2010.
2. Manash Dutta, "Cost Accounting", Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
3. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, "Cost Accounting", S.Chand & Company Ltd, 2010.

**OUTCOMES:**

On successful completion of this course students are able to

- Familiarize the concept of cost accounting
- Gather knowledge on preparation of cost sheet in its practical point of view
- Facilitate the idea and meaning of material control with pricing methods
- Develop the knowledge about remuneration and incentives
- Pioneer the concept of overhead cost.

**COC 3103****COMPANY LAW**

L	T	P	C
4	1	0	5

**OBJECTIVES:**

The objectives of the course are,

- 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 and rules.
- To acquire knowledge of notifications, circulars, clarifications there under including case laws and Secretarial standards.
- To acquire knowledge about convening and conduct of meetings.
- To acquire knowledge about Provisions relating to payment of dividend.

**MODULE - I INTRODUCTION****13**

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****13**

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****13**

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                      13**

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                      13**

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 – 13; Total Hours: 65**

**TEXT BOOK**

1. C.A. Kamal Garg, Bharat's Corporate and Allied Laws, 2013,

**REFERENCES:**

1. Saleem Sheikh & William Rees, Corporate Governance & Corporate Control, Cavendish Publishing Ltd., 1995
2. Taxmann, Companies Act 2013
3. Taxmann, A Comparative Study of Companies Act 2013 and Companies Act 1956
4. Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter KluverBusiness, 2013
5. Lexis Nexis, Corporate Laws 2013 (Palmtop Edition)

**OUTCOMES:**

After completion of this course, the students will be able to;

- Appreciate the legal provisions related to the Act
- Acquaint with the legal provisions.
- Comprehend various provisions of Act related to business
- Realize about convening and conduct of meetings.
- Know about Provisions relating to payment of dividend.

<b>COC 3104</b>	<b>PERSONALITY DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- To make aware about the importance of personality, types and it's development.
- To make aware about the Characteristics required for the corporate world.
- Build self-confidence, enhance self-esteem and improve overall personality.
- To groom the students on pleasant and appealing personality.
- To make aware about the importance of personality that is required in social and professional circumstances.

**MODULE – I INTRODUCTION 5**

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

**MODULE - II ATTITUDES AND VALUES 5**

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

**MODULE - III MOTIVATION 5**

Concept of Motivation - Significance - Internal and External Motives - Importance of Self-Motivation- Factors Leading To De-motivation -Theories to Motivation.

**MODULE - IV SELF ESTEEM AND SMART 6**

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

**MODULE - V            BODY LANGUAGE, STRESS & TIME MANAGEMENT            5**

Body Language - Assertiveness - Problem-Solving - Conflict and Stress Management - Decision-Making Skills - Positive and Creative Thinking - Leadership and Qualities of A Successful Leader Character-Building - Team-Work - Lateral Thinking - Time Management - Work Ethics – Management of Change - Good Manners And Etiquettes (Concept, Significance And Skills)

**L-26, T-0, Total hours: 26**

**TEXT BOOK:**

1. S. P. Robbins, "Organisational Behaviour", Prentice-Hall Of India Pvt. Ltd., New Delhi- 15th edition, 2013.
2. Richard Denny, "Communicate To Win", Kogan Page India Private Limited, New Delhi- 2009.
3. Rajendra Pal And J. S. Korlhalli, "Essentials Of Business Communication", SultanChand & Sons, New Delhi, 1st edition, 2012.

**REFERENCES:**

1. K. K. Sinha, "Business Communication", Galgotia Publishing Company, New Delhi.-4<sup>th</sup> edition, 2012.
2. C. S. Rayudu, "Media And Communication Management", Himalaya Publishing House, Bombay, 2011.
3. Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal And Prof. RavindraKothavade, "Business Communication", Diamond Publications, Pune. 2009.
4. You tube videos and online speeches of different personalities

**OUTCOMES:**

On successful completion of this course students are 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
- Learn the Importance of Self-Motivation
- Have a Confident behavior in front of a group of people and seniors.
- Becomes aware about body language and stress management



**SEMESTER – VI**

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

**OBJECTIVES:**

The objectives of the course are,

- Elucidate the concept of income from capital gain.
- Appreciate the concept of income from other sources
- Measure the set off and carry forward the loss.
- Calculating the tax liability of individual assesses and filling it.
- Educate the assessment of income tax and deduction under section 80.

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

Capital Assets – Kinds of Capital Assets - Transfer – Transactions not regarded as transfer - Cost Inflation Index (CII) - Cost of Acquisition – Cost of Improvement - Exemptions u/s 54. Computation of taxable capital gains (including problems)

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

Income from other sources: Interest on securities, Dividend on shares, Casual income, Gifts received and other general incomes including deductions, Deemed income.

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

Aggregation and Deductions: Aggregation of income, Set off and carry forward of losses, Deduction from Gross total income.

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

Computation of total income and tax liability of individual assesses. Assessment procedure, Filling of returns, Self-assessment, Regular assessment.

**MODULE V- ADMINISTRATION OF THE INCOME TAX ACT 18**

Income tax Authorities: Power and Functions of Income Tax Officer, Central Board of Direct Taxes, Commissioner of Income Tax – Types of Assessments and Rectification of Mistakes – Recovery of Tax and Refund - Powers, Assessing officer- Jurisdiction of assessing officer- Deduction u/s 80, calculation of income of individuals.

**L- 52, T- 26, Total hours: 78**

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

**TEXT BOOK**

1. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2008.

**REFERENCES:**

1. V.B. Gaur & Narang , "Income Tax Law And Practice", Kalayani Publishers, 2001.
2. Dr. Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.
3. V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

**OUTCOMES:**

On successful completion of this course students are able to

- Describe the Concept of income from capital gain.
- Analyze the income under the head income from other sources.
- Categories the different losses and set off and carry forward
- Construct the tax liability of individual assesses
- Compute the income tax after deductions.

**COC 3202****HUMAN RESOURCE MANAGEMENT****L T P C****4 1 0 5****OBJECTIVES:**

The objectives of the course are,

- Develop the knowledge, skills and concepts needed to resolve actual human resource management problems or issues.
- Manage the employment relationship, which is a shared responsibility between employers, management, human resources specialists, and employees.
- Assess training requirements and design a successful orientation and training program.
- Evaluate the procedures and practices used during Performance Appraisal.
- Explain the responsibilities of management, HRM specialists, managers, and employees in managing the employment relationship.

**MODULE I INTRODUCTION****13**

Introduction, Evolution, Scope, Nature, Significance, HRM vs. Personnel Management- Strategic Human Resource Management - Role of HR Managers, Human Resource Planning: HRP process, Barriers and Prerequisites for Successful HRP.

**MODULE II RECRUITMENT & SELECTION****13**

Recruitment: Recruitment Process and Methods - Selection: Selection Process, Test & Interviews - Placement: Orientation and its Prerequisites.

**MODULE III TRAINING & DEVELOPMENT****13**

Training: Training Objectives, Need & Importance, Training process. Development: Managers Development - On-the-job and off-the-job Training & Development Methods.

**MODULE IV PERFORMANCE APPRAISAL****13**

Performance Management system- Performance Appraisal: Features, Objectives, Benefits, Limitations and Process - Performance methods: Traditional and Modern methods.

**MODULE V COMPENSATION AND LABOUR RELATIONS 13**

Establishing Pay plans: Basics of compensation - factors determining pay rate – Wage & Salary Management, Incentive & Fringe Benefits. Labour Welfare - Employee security - Collective bargaining: - Grievances handling - Managing dismissals and separation.

**L-52, T-13, Total hours: 65**

**TEXT BOOK:**

1. K Aswathappa, "Human Resource and Personal Management" (2017) Tata McGraw Hill, 8th Edition

**REFERENCES:**

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India, 2013.
2. Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2001.
3. Dessler, G., Chhinzer, N., & Gannon, G. (2019). Management of human resources: The essentials,(5th Cdn ed.) plus MyManagementLab w/ Pearson eText. Toronto, ON: Pearson Education CanadaType: E-book: ISBN:9780134882963.

**OUTCOMES:**

After completion of this course, the students will be able to;

- To develop the thoughtfulness of the concept of human resource management and to comprehend its relevance in organizations.
- To Analyze the strategic issues and strategies required to select and develop manpower resources
- To develop necessary skill set for application of various HR issues.
- To integrate the knowledge of HR concepts to take correct business decisions.
- To develop a perceptive about labour welfare.

<b>COC 3203</b>	<b>INDIRECT TAXES</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:**

The objectives of the course are,

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

**MODULE - I INTRODUCTION 14**

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: INTRODUCTION 14**

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

**MODULE - III PAYMENT OF GST 13**

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

**MODULE - IV CGST: RULES 12**

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

**MODULE - V IGST 12**

IGST- Provisions – Compensation Cess Act – Provisions

**L-52, T-13, Total hours: 65**

**TEXT BOOK**

1. Dr. H.C. Mehrotra , Prof. V.P. Agarwal. , Goods and Services Tax GST ( 4th Edition ) by Sahitya Bhawan Publishers, 2019

**REFERENCES:**

1. Sumit Dutt Majumder , GST: Explained for Common Man Book,, Kindle Edition, 2018
2. Balasubramanyam KS, G S T: S I M P L I F I E D Book, Kindle Edition, 2017

**OUTCOMES:**

On successful completion of this course students are able to

- To get a clear idea on the evolution of GST act in India.
- Get clear insight into the provisions of CGST act
- Gain a lot of information on the provisions relating to the compensation cess act.
- To update themselves with the latest amendments implemented by the central government.
- Get a thorough knowledge on the various aspects of provisions relating to the IGST Act.

<b>COC 3204</b>	<b>NSS</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:**

The objectives of the course are,

- To make the students understand the basic concepts of NSS.
- To familiarise the students about the needs and problems of the community and involve them in problem-solving.
- To familiarise the youth development programmes under the government of India.
- To develop the students capacity to meet emergencies and natural disasters.
- To make awareness to the students about the importance of health and hygienic in day to day life.

**MODULE - I INTRODUCTION AND BASIC CONCEPTS OF NSS 6**

Introduction- History-aims and objectives of NSS-Emblem-Flag-Motto - Song- Organizational structure - Roles and responsibilities of NSS functionaries.

**MODULE – II NSS PROGRAMMES AND ACTIVITIES 5**

Concept of regular activities, special camping-Basis of adoption of village/slums, Methodology of conducting survey - Financial pattern of the scheme- Coordination with different agencies- Maintenance of dairy.

**MODULE - III YOUTH DEVELOPMENT PROGRAMME IN INDIA 5**

National Youth Policy- Youth Development Programme at the National level, State level and voluntary sector- Youth – focused and Youth –lead organizations.

**MODULE - IV DISASTER MANAGEMENT 5**

Introduction to Disaster Management, classification of disaster, Role of youth in Disaster Management, National Disaster Response Force and Civil Defence- organization and functions

**MODULE – V HEALTH, HYGIENE AND SANITATION 5**

Definition, need and scope of health education- Food and nutrition- Safe drinking water-water borne diseases and sanitation (Swatch Bharat Abhiyan) – National Health Programme.

**L-26, T-0, TOTAL HOURS: 26**

**TEXT BOOK**

1. J.D.S.Panwar, Amit Kumar Jain & Brijesh Kumar – National Service Scheme, A Youth Volunteers Programme- Daya Publishing House, New Delhi.

**REFERENCES:**

1. National Service Scheme Manual, Government of India.
2. Training Programme on National Programme scheme, TISS.
3. Orientation Courses for N.S.S. Programme officers, TISS.
4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS.

**OUTCOMES:**

On successful completion of this course students are able to

- Appreciate the basic concepts of NSS
- Get clear picture on NSS activities and understand the organization structure of NSS
- Comprehend the social responsibility as a young citizen in our country.
- Value the disaster management and rescue operations of the country.
- Gain knowledge on health education and hygienic in our community.



<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>

**OBJECTIVES:**

The objectives of the course are,

- To make the students Know about Individual values and group values
- To Inculcate Good manners at home and outside
- To make the students appreciate social values
- Helps in Understanding professional values
- Helps in Understanding the commonness of religions

**MODULE - I VALUE SYSTEM 5**

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

**MODULE - II PERSONAL VALUES 6**

Definition of Person - Self-confidence – Self-discipline – Self Assessment – Self-restraint – Self Motivation – Determination – Ambition – Contentment – Humility and Simplicity – Sympathy and Compassion –Gratitude – Forgiveness – Honesty – Courtesy.

**MODULE - III SOCIAL VALUES 5**

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

**MODULE - IV PROFESSIONAL VALUES 5**

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.

**MODULE - V BEHAVIORAL VALUES 5**

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.

**T-26, P-0, Total hours: 26**

### **TEXT BOOK**

1. Human Values and Professional Ethics by Jayshree Suresh B S Raghavan, S. Chand Publication, 2005

### **REFERENCES:**

1. “Touchstone: Synergy of Values”, University of Madras, 2003.
2. “In harmony- Value Education at College Level”, Dept. of Ethics and Religious Studies Loyola College, Madras. Value Education: Need of the Hour, by Yojana Patil.

### **OUTCOMES:**

On successful completion of this course students are able to

- Explain and illustrate the theoretical foundations of Values
- Appreciate life and reality in life
- Give life value experience
- Recognize essential characteristics of Human Values
- Develop competence on Science and Technology and Economic Awareness on value.

**ELECTIVE PAPERS**

<b>COCX 01</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>

**OBJECTIVES:**

The objectives of the course are,

- The aim of the course is to provide comprehensive understanding about Electronic Commerce used in Commerce and allied areas,
- To enable the students to develop Network Infrastructure
- To impart the students to know the overview of E-Commerce Infrastructure
- To enable students to understand and work methods and concepts related to Business Models and Security in Electronic Business
- To provide knowledge on the importance of Quantitative tools and Research Report

**MODULE – I: ELECTRONIC COMMERCE 13**

Introduction, History and Evolution of E-commerce or Electronic Commerce, Electronic Commerce – Cutting edge and Framework, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India.

**MODULE-II: NETWORK INFRASTRUCTURE 13**

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 13**

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

**MODULE-IV: BUSINESS MODELS AND SECURITY IN ELECTRONIC BUSINESS 13**

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 13**

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.

**L-52, T-13, TOTAL HOURS: 65**

**TEXT BOOK:**

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

**REFERENCES:**

1. Ravi kalakota, Andrew B. Whinston, "Electronic Commerce – a manager's guide", Addison- Wesley, 2000.
2. Zheng Qin, "Introduction to E-Commerce", T Singha University Press, Beijing, 2009.

**OUTCOMES:**

After completing the course the students would be able to

- Know the various Cutting edge and Framework of Electronic Commerce.
- Identify the various sources of Network Infrastructure
- Familiarize in framing E-Commerce Infrastructure
- Familiarize about Business Models and Security in Electronic Business
- Accomplish exercises and gain practical knowledge

**COCX 02****ORGANIZATIONAL BEHAVIOUR****L T P C****4 1 0 4****OBJECTIVES:**

The objectives of the course are,

- To create awareness on organisation.
- To provide a basic knowledge and understanding of individual & group behaviour in an organization.
- To comprehend the organisational work design.
- To understand the role of leader at the work place.
- To impart skills for managing and changing organizational behaviour.

**MODULE - I INTRODUCTION OF ORGANISATIONAL BEHAVIOUR 13**

Definition - Importance and Applications of Organizational Behaviour – Organizational Behaviour in a global context – Hofstede's findings.

**MODULE - II INDIVIDUAL BEHAVIOUR 13**

Biographical characteristics – Ability – Personality – Learning – Perception – factors influencing perception – values – types of values – sources of attitudes – cognitive dissonance theory.

**MODULE - III MOTIVATION CONCEPTS 13**

Behaviour modification – participative management – performance based compensative – flexible benefits – two tier pay systems; alternative work schedules – job redesigning – stress management Strategies.

**MODULE - IV GROUP BEHAVIOUR 13**

Group behaviour and group decision making – Classification of groups – stages of group development – group decision making. Organisational Politics.

**MODULE – V LEADERSHIP 13**

Leadership and power – sources of power - tactics – coalitions – organizational politics – conflict process – managing inter group conflict. Organizational culture: creating and sustaining culture – forces of organizational change – resistance – implementation of change – Organizational Development interventions.

**L-52, T-13, TOTAL HOURS: 65**

**TEXT BOOK**

1. S. P. Robbins, "Organisational Behaviour", Prentice-Hall Of India Pvt. Ltd., New Delhi- 15th edition, 2013.

**REFERENCES**

1. Richard Denny, "Communicate To Win", Kogan Page India Private Limited, New Delhi- 2009.
2. Rajendra Pal And J. S. Korlhalli, "Essentials Of Business Communication", Sultan Chand & Sons, New Delhi, 1st edition, 2012.
3. K. K. Sinha, "Business Communication", Galgotia Publishing Company, New Delhi.-4<sup>th</sup> edition, 2012.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Equip them with gaining knowledge of Individual and Group Behaviour.
- Familiarize with Leadership theories and its approaches.
- Get a good knowledge of Organisational Behaviour and Decision Making.
- To the change behaviour of the individual and group.
- Get familiarized with the organisational culture.

**COCX 03****RETAIL MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- Explain the nature and importance of the retailing industry and its changing nature.
- Illustrate the nature of the retail customer and their decision-making process
- Introduce the segmentation of market retail strategy for effective market segmentation.
- Describe the importance of the location of the factor effecting the location decision
- Interpret the concept of Merchandising and its changing nature.

**MODULE 1: INTRODUCTION TO RETAILING 13**

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 13**

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 13**

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 13**

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****13**

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.

**L-52, T-13, TOTAL HOURS:65****TEXT BOOK**

1. Chetan Bajaj, Rajnish Arya, Rajnish Tuli, Nidhi Varma Srivastava (2010), Retail Management, Oxford University Press, London.

**REFERENCES**

2. David Gilbert (2003), Retail Marketing Management, DorlingKindersley (India) Pvt.Ltd., New Delhi.
3. B.R.Londhe (2006), Retail and Distribution Management, NiraliPrakashan, Mumbai.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Comprehend the nature retailing industry and its importance
- Appreciate the nature and decision-making process of the retail customer.
- Make use of the retail market strategy for effective marketing segmentaion.
- Take informed decision while selecting the location of the retail management.
- Explain the concept of Merchandising and its changing nature.



**COCX 05****SERVICES MARKETING**

L	T	P	C
4	1	0	4

**OBJECTIVES:**

The objectives of the course are to make the students:

- To recognize the fundamental concepts in Service Marketing
- To gain knowledge on services strategy
- To have an in depth knowledge about distribution
- To gain knowledge on pricing policies
- To have an in depth knowledge of various functions of marketing in relevance to services

**MODULE I INTRODUCTION TO SERVICES 10**

Concept & definition of services – Differentiating Goods from Services – Characteristics of Services – classification of services – Growth of Service sector – Reasons for growth of Services sector

**MODULE II SERVICES STRATEGY 20**

The Service Triangle – Three dimensions of Marketing strategy – Service oriented Organisation structure – Services Marketing Mix – Components of the Services Marketing Mix

**MODULE III MARKET SEGMENTATION, POSITIONING AND DISTRIBUTION 15**

Market Segmentation – Bases for Segmentation – Stages of Market Segmentation – Service Positioning – Positioning Strategies - Service Transactions – Service Locations – Service Providers – Distribution Flows of Services – Distributors for Service delivery – Working a Service Distribution System

**MODULE IV SERVICE PRODUCT, PRICING AND PHYSICAL EVIDENCE 10**

The basic service package – Customer Value Hierarchy – The flower of service – Development of a new service – The service product Mix – Services Differentiation – Service life cycle – Branding a service product – Pricing of Services – Pricing Objectives – Approaches to Pricing of Services – Physical Evidence – Service Scape – Role of Evidence in Service Marketing

**MODULE V SERVICES MARKETING 10**

Marketing of Banking Services – Marketing of Transport Services – Marketing of Insurance services – Marketing of Hospitality services - Marketing of Educational Services - Marketing of Tourism Services

**L – 52; T – 13; TOTAL HOURS-65**

**TEXT BOOK:**

1. Dr. L. Natarajan, Services Marketing, Margham Pubication, 2013.

**REFERENCE BOOKS:**

1. K Ram Mohana Rao , Services Marketing, Pearson Education, 2011.
2. Balaji. B, Services Marketing & Management, S.Chand Publications, 2002.

**OUTCOMES:**

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

- Recognize the service marketing basics and strategy
- Comprehend the segmentation and positioning of services
- Appreciate the working of various distribution channels
- Identify the Product, Pricing and Physical evidence of services marketing
- Appreciate the services marketing for various services

<b>COCX 06</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>

**OBJECTIVES:**

The objectives of the course are to make the students:

- To appreciate consumer behaviour in an informed and systematic way.
- To analyze and understand various consumer behavior models
- To analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
- To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behaviour.
- To give the students a perspective to understand the application of market research in framing effective marketing strategies.

**MODULE 1: INTRODUCTION 13**

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

**MODULE 2: CONSUMER BEHAVIOR MODELS 13**

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 INFLUENCE 13**

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: SOCIAL INFLUENCE 13**

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: PURCHASE DECISIONS 13**

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

**L-52, T-13, TOTAL HOURS: 65**

**TEXT BOOK:**

1. Michael Solomon 'Consumer Behaviour', 9<sup>th</sup> Edition, PHI Learning Private Ltd, 2006.

**REFERENCES:**

1. Leon G.Schiffman and Leslie Lasar Kanuk, Consumer Behaviour, 10 Edition, Pearson Education, India,2012.
2. David L.Loudon and AlbertJ Della Bitta, 'Consumer Behavior', McGraw Hill, New Delhi 2010.
3. Hawkins 'Consumer Behaviour- Building Marketing Strategy', , 11<sup>th</sup> Edition, Tata McGraw Hill Pvt. Ltd. 2011.

**OUTCOMES:**

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

- Demonstrate how knowledge of consumer behaviour can be applied to marketing.
- Identify and explain factors which influence consumer behaviour.
- Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- Use appropriate research approaches for specific marketing situations.
- Work effectively to Analyze case studies and prepare report on consumer behaviour issues within a specific context.

<b>COCX 07</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>

**OBJECTIVES:**

The objectives of the course are to make the students:

- To comprehend conceptual framework of logistics & supply chain management
- To get acquainted with mechanism and procedure involve in logistics management.
- Get the knowledge about role of ICT and software in supply chain.
- To develop insight related to logistics business.
- To comprehend the tools and techniques about logistics business.

**MODULE I - INTRODUCTION 12**

Supply Chain definition – Objectives – Types – Various definitions – Drivers – Need for SCM – SCM as a profession –Strategy formulation in SCM – Value in Supply Chain – Tradeoffs – CRM Strategy relationship matrix.

**MODULE II - STRATEGIC SOURCING 10**

Outsourcing – Make Vs buy - Identifying core processes -Sourcing strategy - Supplier Selection and Contract Negotiation. Logistics outsourcing-catalysts, benefits, value-proposition. Third and fourth party logistics, selection of service provider.

**MODULE III - INVENTORY AND WAREHOUSING: 10**

Inventory-definition -need, objectives, functions of inventory management, types, EOQ, bufferstock, ABC analysis. Warehousing - Nature and Importance of Warehousing – type of Warehousing- Warehousing Operations Facility Development - Location Analysis – Warehouse Layout and Design – transportation system and packaging.

**MODULE IV - LOGISTICS MANAGEMENT 10**

Definition and Scope of Logistics – Functions and Objectives – Customer Value Chain – Service Phases and attributes – logistics costs-logistics, sub-systems-inbound and out bound logistics- bullwhip effects in logistics

**MODULE V - CURRENT TRENDS 10**

Logistics Information Systems – Need, Characteristics and Design. E-Logistics, Logistics Resource Management e-LRM. Automatic Identification Technologies. Reverse Logistics, Global Logistics, Green Logistics.

**L- 39, T- 13, TOTAL HOURS: 52**

**TEXT BOOKS**

1. Sunil Sharma, Supply Chain Management: Concept, Practices and Implementation, Oxford Press, New Delhi, 2010.
2. Bowersox, D. and Closs, D. Logistical Management: The Integrated Supply Chain Process, Tata McGraw Hill, 1st Edition, New Delhi, 2010.

**REFERENCES**

1. Ganapathi, S.L. and Nandi, S.K. Logistics Management, Oxford Higher Education, 2015.
2. Sunil Chopra, Peter Meindl and D.V. Kalra. Supply Chain Management: Strategy, Planning, and Operation, Pearson Education, 5th Edition, New Delhi, 2013.
3. Vinod V. Sople. Logistics Management, Pearson Education, 3rd Edition, New Delhi, 2012.

**OUTCOMES:**

After completion of this course, The students will be able to;

- Equip them with the conceptual framework of logistic and supply chain management.
- Familiarize with mechanism and procedure in the supply chain management.
- Awareness about the involvement of ICT and softwares.
- Gain knowledge about establishes logistic business.
- Familiarize about importance of international insurance.

<b>COCX 08</b>	<b>BUSINESS ETHICS AND VALUES</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>

**OBJECTIVES:**

The objectives of the course are,

- To appreciate the Business Ethics and to develop best practices
- To impart the values and to implement in their careers
- To develop various corporate social Responsibilities and practice in their professional life
- To Imbibe the ethical issues in corporate governance
- To make the students to adhere to the ethical codes.

**MODULE I INTRODUCTION OF BUSINESS ETHICS 12**

Meaning, Origin & Nature, Objectives and Importance of Business Ethics, Ethics in Functional Areas – Finance, Marketing HR.

**MODULE II FUNDAMENTAL OF CORPORATE GOVERNANCE 10**

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.

**MODULE III CORPORATE GOVERNANCE IN INDIA 10**

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.

**MODULE IV: CORPORATE SOCIAL RESPONSIBILITY 10**

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

**MODULE V: VALUES 10**

Ethics VS. Morals; Values, Norms, Beliefs and their role; values for managers from Indian ethos; Ethical Codes – Ethical theories; Teleological, Deontological, natural and Kantian.

**L – 39; T – 13; Total Hours –52**

**TEXT BOOKS:**

1. A.C. Fernando, Corporate Governance Principles Policies & Practice, Pearson, New Delhi, 2011.

**REFERENCES:**

1. Kesho Prasad, Corporate Governance, PHI, New Delhi, 2014.
2. Jayati Sarkar, Corporate Governance in India, 2012.
3. N. Gopalsamy, A Guide to Corporate Governance, New Age International Publisher, N. Delhi, 2009.
4. Stephen Baenbridge, The New Corporate Governance in Theory & Practice, Oxford University Press, London, 2008.

**OUTCOMES:**

On the successful completion of the course the students will be able to:

- Appreciate the business ethics.
- Evaluate corporate social Responsibility.
- Explore various ethical codes in corporate governance.
- Analyze the Emerging issues due to conflicts of Ethics
- Comprehend the business values and norms.



<b>COCX 09</b>	<b>INVESTMENT 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>

**OBJECTIVES:**

The objectives of the course are,

- To provide knowledge on the various investment avenues that benefits the individuals and the Nation.
- To introduce the students to the application of various tools and techniques of investments and risks management.
- To provide students with a conceptual framework of primary and Secondary markets
- To provide knowledge on the importance of Fundamental Analysis and technical analysis for the securities.
- To provide knowledge on derivatives.

**MODULE I INVESTMENTS 12**

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

**MODULE II PRIMARY AND SECONDARY MARKET 10**

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

**MODULE III FUNDAMENTAL ANALYSIS 10**

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

**MODULE IV TECHNICAL ANALYSIS AND EMH 10**

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

**MODULE V DERIVATIVES 10**

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

Futures - Types.

**L – 39; T – 13; Total Hours –52**

**PROPORTION OF THEORY: PROBLEMS: 60:40**

**TEXT BOOKS:**

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

**REFERENCES:**

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

**OUTCOMES:**

After completing the course the students would be able to

- Obtain in-depth knowledge on stock market operations(Equity Market)
- Get acquainted with analysis on fundamental analysis
- Get acquainted with analysis on technical analysis
- Get an insight in the derivatives market
- Get acquainted with analysis on patterns of online trading mechanism in stock market.

**COCX 10****FINANCIAL MARKETS AND SERVICES****L T P C****4 1 0 4****OBJECTIVES:**

The objectives of the course are,

- To make the students appreciate the functioning of financial market and its services.
- To make the students help to get acquainted with Financial Services and its growth.
- To make the students recognize the concept of Mutual fund and Dematerialization.
- To make the students to develop insight related to leasing and hire purchase systems.
- To make the students to gain knowledge pertaining to Credit rating agencies, Factoring and Forfeiting.

**MODULE - I                      STRUCTURE OF FINANCIAL SYSTEM                      13**

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

**MODULE - II                      FINANCIAL SERVICES                      13**

Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Dematerialization & Rematerialization: Meaning- Objective- Functions- Merits and Demerits. NSDL and CSDL functioning.

**MODULE - III                      MUTUAL FUNDS                      13**

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 – Concept and Application.

**MODULE - IV                      LEASING, HIRE PURCHASE AND  
VENTURE CAPITAL FINANCING                      13**

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 13**

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

**L-52, T-13, TOTAL HOURS: 65**

**TEXT BOOK:**

1. Clifford Gomez, "Financial Markets, Institutions and Financial Services", PHI, Eastern Economy Edition, 2010.

**REFERENCES:**

1. M.Y. Khan, "Financial Services", Tata McGraw Hill, 2004.
2. K. Sasidharan, Alex Mathews, "Financial Services", Tata McGraw Hill, 2010.
3. B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

**OUTCOMES:**

After completion of this course, the students will be able to;

- Appreciate 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.
- Comprehend the role and function factoring and forfeiting.
- Evaluate and create strategies to promote credit rating.