

COMMERCE
(B Com)
SYLLABUS (2007-2010)

under
CHOICE BASED CREDIT SYSTEM
(CBCS)



ST. JOSEPH'S COLLEGE (AUTONOMOUS)
(Nationally Reaccredited with A+ Grade / College with Potential for Excellence)
TIRUCHIRAPPALLI - 620 002

Features of Choice Based Credit System (CBCS)

The Autonomous St. Joseph's College (1978) with A+ Grade from NAAC (2007) has introduced the choice based credit system (CBCS) for UG and PG courses from the academic year 2001-2002.

OBJECTIVES of Credit System:

- * To provide mobility and flexibility for students within and outside the parent department
- * To provide broad based education
- * To help students learn at their own pace
- * To provide students scope for acquiring extra credits
- * To impart more job oriented skills to students
- * To make any course multi-disciplinary in approach

What is a credit system?

Weightage to a course is given in relation to the hours assigned for the course. Generally one hour per week has one credit. However, there could be some flexibility because of practicals, field visits and tutorials. The following Table shows the relation between credits and hours.

Hours in a week	Hours (2-3)	Hours (4)	Hours (5-6)
Theory Credits	1	3	4
Practicals Credits	1	2	3

For UG courses a student must earn a minimum of 140 credits to get a pass. The 140 credits are split as follows:

	BA	BSc	BCom
English	16	16	8
Languages	12	12	12
Allied: Compulsory - 2 courses	10	10	10
Allied: Optional - 2 courses	10	8	10
Computer Literacy	2	2	2
Foundation Courses	3	3	3
Environmental Studies	3	3	3
Electives	9	9	9
SHEPHERD	3	3	3
Core Courses	<u>72</u>	<u>74</u>	<u>80</u>
Total	<u>140</u>	<u>140</u>	<u>140</u>

A student can acquire credits more than 140 by taking electives offered by departments in the free hours available to him in 5th and 6th semesters.

Allied Courses:

The allied courses are of two categories.

Allied Compulsory and Allied Optional: The student has choice in allied optional as two courses are offered simultaneously. The department must offer two courses. The student has to choose one.

Electives

A student should take at least three electives.

A least one elective should be from Arts Department for a student of Science Department and vice versa for Arts students.

A student cannot take more than one elective from his parent department.

Credit System Codes - Subject Code Fixation

The various papers in the different courses are coded. The following code system is adopted.

- The code number of the subject should be as **07UPH1XX** where
 - a) 07 refers to year of revision
 - b) U refers to Undergraduate
 - c) PH refers to Physics*
 - d) 1 refers to Semester 1
 - e) 0X refers to Languages (Part 1)
 - f) 1X refers to General English (Part 2)
 - g) 2X refers to Core Major (Part 3)
 - h) 5X refers to Core Allied Compulsory (Part 3)
 - i) 7X refers to Core Allied Optional (Part 3)
 - j) 8X refers to Elective (Part 3)
 - k) 9X refers to Foundation Course (Part 4)
- } X - Paper number
- The code number of the subject should be as **07PEC1XX** where
 - a) 07 refers to year of revision
 - b) P refers to Postgraduate
 - c) EC refers to Economics*
 - d) 1 refers to Semester 1
 - e) 2X refers to Core
 - f) 4X refers to Optional
 - g) 6X refers to EDC
- } X-Paper number

Codes for Departments:

Sl. No.	Course	Subject Code
1.	Biochemistry	BI
2.	Biotechnology	BT
3.	Business Administration	BU
4.	Chemistry	CH
5.	Commerce	CO
6.	Computer Applications	CA
7.	Computer Science	CS
8.	Information Technology	IT
9.	Economics	EC
10.	English	EN
11.	English - General	GE
12.	Electronics	EL
13.	Foundation Course	FC
14.	French	FR
15.	Hindi	HI
16.	History	HS
17.	Human Resource Management	HR
18.	Mathematics	MA
19.	Physics	PH
20.	Plant Biology & Plant Biotechnology	PB
21.	Personnel Management & Industrial Relations	PM
22.	Sanskrit	SA
23.	Statistics	ST
24.	Tamil	TA
25.	Tamil - General	GT
26.	Transport Management	TM

Evaluation

For each course there is formative Continuous Internal Assessment (CIA) and Semester Examinations (SE) in the weightage ratio 50:50. The following table illustrates how one evaluates the **Overall Percentage Marks (OPM)** for a student in Part I (English) in the four papers put together.

$$\text{OPM} = \frac{a_1b_1 + a_2b_2 + a_3b_3 + a_4b_4}{(b_1 + b_2 + b_3 + b_4)}$$

Where a_1, a_2, a_3 and a_4 indicate the marks obtained in the 4 semesters for English and b_1, b_2, b_3 and b_4 indicate the corresponding credits for the 4 courses. For example let us consider the following marks scored by a student in the 4 semesters in English.

Part II-General English

S. No.	Sem.	Subject	CIA	SE	Total	Avg	Credit	Cr.pts
1.	I	GE-I	50	48	98	49.0	4	196.0
2.	II	GE-II	50	48	98	49.0	4	196.0
3.	III	GE-III	50	50	100	50.0	4	200.0
4.	IV	GE-IV	50	48	98	49.0	4	196.0
TOTAL								788.0

$$\text{OPM} = 788 / \text{total number of credits} = 788.0 / 16 = 49.25$$

This percentage corresponds to III class.

If OPM is between 50 and 60 the student gets II class. If OPM is 60 and more then the student is placed in I class.

If scores OPM=75 and more he gets first class with distinction.

Similarly we can compute OPM for part II and Part III using the marks in various subjects and the corresponding credits.

Part IV consists of foundation courses, computer literacy, SHEPHERD programme, Service Organisation and only a pass is indicated for these and Part IV is not taken into account for computing OPM.

Declaration of result:

_____ has successfully completed B.Sc. degree course with FIRST CLASS. His overall average percentage of marks in part III is _____. He has acquired 11 more credits in the course by taking Foundation Courses, Environmental Studies, Computer Literacy, and SHEPHERD programme.

B. COM. COURSE PATTERN

Sem	Part	Code	Subject Title	Hr	Cr
I	I	*	Tamil-I / Hindi-I / French-I / Sanskrit-I	4	3
	II	07UGE115	General English for Commerce I	7	4
	III	07UCO121	Financial Accounting	6	5
	III	07UCO122	Business Organization	6	5
	III	07UCO151	Business Economics & Environment	5	5
	IV	07UFC191	Foundations of Humanity	2	1
TOTAL FOR SEMESTER I				30	23
II	I	*	Tamil-II / Hindi-II / French-II / Sanskrit-II	4	3
	II	07UGE216	General English for Commerce II	7	4
	III	07UCO223	Accounting Packages	3	3
	III	07UCO224	Computer Practical for Accounting Packages	2	2
	III	07UCO225	Modern and Rural Banking	5	4
	III	07UCO252	Marketing & Services Management	5	5
	IV	07UFC292	Computer Literacy	2	2
	IV	07UFC293	Social Analysis	2	1
TOTAL FOR SEMESTER II				30	24
III	I	*	Tamil-III / Hindi-III / French-III / Sanskrit-III	4	3
	III	07UCO326	Corporate Accounting	8	6
	III	07UCO327	Business Law	6	5
	III	07UMA371	Elements of Mathematics (Or)	6	5
	III	07UMA372	Business Mathematics		
	IV	07UFC394	Social Ethics/		
	IV	07UFC395	Religious Doctrine – I	2	1
	IV	07UFC396	Environmental Studies	4	2
TOTAL FOR SEMESTER III				30	22
IV	I	*	Tamil-IV / Hindi-IV / French-IV / Sanskrit-IV	4	3
	III	07UCO428	Special Accounting	8	5
	III	07UCO441	Security Analysis & Risk Management (Or)	6	5
	III	07UCO442	Global Trade Management		
	III	07UMA473	Elements of Statistics (Or)	6	5
	III	07UMA474	Business Statistics		
	III	*	Elective – I	4	3
	IV	07UFC497	Building Men for others /		
IV	07UFC498	Religious Doctrine – II	2	1	
TOTAL FOR SEMESTER IV				30	22
V	III	07UCO529	Cost Accounting	7	5
	III	07UCO530	Business Management	6	5
	III	07UCO531	Auditing and Online Auditing	6	5
	III	07UCO543	Information Technology	5	4
	III	07UCO544	Computer Practical for Information Technology(Or)	2	1
	III	07UCO545	Programming Skills		
	III	07UCO546	Computer Practical for Programming Skills		
	III	*	Elective II	4	3
TOTAL FOR SEMESTER V				30	23
VI	III	07UCO632	Cost & Strategic Financial Management	7	5
	III	07UCO633	Accounting for Managerial Decisions	7	5
	III	07UCO634	Income Tax, Law and Practice	6	5
	III	07UCO647	Ecommerce and BPO (Or)	6	5
	III	07UCO648	Entrepreneurial Development		
	III	*	Elective III	4	3
TOTAL FOR SEMESTER VI				30	23
I-V	IV		SHEPHERD		3
Total Credits for All Semesters				180	140

* Code Numbers according to the subjects chosen

Sem:I
07UGT101

Hours : 5
Credits: 4

பொதுத்தமிழ் - 1

நோக்கங்கள்:

1. சமூக மாற்ற உணர்வை ஊட்டும் தலைசிறந்த தற்காலக் கவிஞர்கள், உரைநடை ஆசிரியர்களது படைப்புகளின் இலக்கியநயம் பாராட்டல்.
2. சந்திப்பிழையின்றி எழுதப் பயிற்றுவித்தல்

பயன்கள்

1. சமூக உணர்வுட்டும் படைப்புகளை அழகியல் நுகர்ச்சி வாயிலாக மாணாக்கர் கற்றுக்கொள்வர்.
2. சந்திப்பிழை நீக்கி எழுதும் திறன் பெறுவர்.

செய்யுள் திரட்டு

1. மகாகவி பாரதியார் கவிதைகள்
2. பாரதிதாசன் கவிதைகள்
3. சுத்தானந்த பாரதியார், தமிழ்க்கனல் ஷஎன்னருமைத் தமிழர்களே'
4. கவிமணி கவிதைகள்
5. கவிஞர் கண்ணதாசன் - இயேசு காவியம்
6. பெருஞ்சித்திரனார் பாடல்கள்
7. அப்துல் ரகுமான் - ஆலாபனை
8. கவிஞர் அறிவுமதி கவிதைகள்
9. மொழிபெயர்ப்புக் கவிதைகள்
10. இலக்கணம்: வல்லினம் மிகும் - மிகா இடங்கள்

இலக்கிய வரலாறு - மூன்றாம் பாகம்

சிறுகதை

உரைநடை : முதல் ஆறு கட்டுரைகள்

பாடநூல்

1. செய்யுள் திரட்டு - தமிழ்த்துறை வெளியீடு, 2004-2007
2. இலக்கணம் - மேற்குறித்த நூலில் உள்ளது.
3. சமூகவியல் நோக்கில் தமிழ் இலக்கிய வரலாறு, தமிழ்த்துறை வெளியீடு
4. உரைநடை நூல் - திறன் வளாக்கும் கட்டுரைகள், தமிழ்த்துறை வெளியீடு, 2004-05 (அறக்கட்டளைச் சொற்பொழிவு நீங்கலாக 12 கட்டுரைகள்)
5. சிறுகதை: உறவு, நியுசெஞ்சரி புத்தகநிலையம், சென்னை, 2007 முதற்பதிப்பு

Sem. : I

Hours : 7

Code : 07UGE115

Credits : 4

GENERAL ENGLISH FOR COMMERCE - I**Objectives**

1. To enable students develop their communication skills.
2. To inculcate in students the four basic skills: Reading, Writing, Listening and Speaking.

Unit I

1. Prose : At the College
2. Shakespeare : The Merchant of Venice
3. Essential English Grammar : Units 1 to 11
4. Reading Comprehension

Unit II

5. Poetry : The Passionate Shepherd to his Love
6. Shakespeare : The Taming of the Shrew
7. Essential English Grammar : Units 12 to 22
8. Circular Writing

Unit III

9. Prose : Outside the Class
10. Shakespeare : The Tempest
11. Essential English Grammar : Units 23 to 33
12. Report Writing

Unit IV

13. Prose : For Business and Pleasure
14. Poetry : Daybreak
15. Shakespeare : Julius Caesar
16. Essential English Grammar : Units 34 to 45

Unit V

17. Prose : Review
18. Poetry : I love to see it lap the miles
19. Poetry : Autumn
20. Shakespeare : King Lear
21. Shakespeare : Macbeth
22. Essential English Grammar : Units 46 to 57

Required Reading

1. Krishnaswamy, N. & T. Sriraman : Creative English for Communication (Macmillan)
2. Raju, A.K. (ed.) : Pegasus (Macmillan)
3. Murphy, R. : Essential English Grammar (CUP)
4. Dodd, E.F. : Six Tales from Shakespeare (Macmillan)

Sem- I
07UCO121

Hours/Week: 6
Credit: 5

FINANCIAL ACCOUNTING

Objectives:

1. To enable the students to learn fundamental aspects of financial accounting.
2. To enable the students to acquire accounting skills.

UNIT 1:

Meaning and Scope of Accounting – Branches of accounting – Objectives of Accounting – Accounting concepts and conventions -Brief out line on accounting standards- Capital and Revenues – Final Accounts – Manufacturing Accounts – Trading Accounts – Profit & loss Accounts, Balance sheet – Adjustment entries – Rectification of errors – Classification of errors – Location of errors – Suspense Accounts – Effect on profit.

UNIT 2:

Depreciation provision and reserves concept of depreciation – Methods of recording depreciation – Methods of providing depreciation policy as per Accounting Standards 4 – Depreciation Accounts – Provision and legacies.

UNIT 3:

Accounts of Non-Trading institutions – Receipt & Payments A/C – Income & Expenditure A/C – Statement of affairs. Bank Reconciliation statement.

UNIT 4:

Bills of Exchange - Ascertainment of profit under single entry system. Conversion of single entry system into Double entry system.

UNIT 5:

Consignment – Account sales – Valuation of unsold stock – Normal loss – Abnormal loss. Joint Venture – Meaning of Joint Venture – Accounts Records.

Text book

1. Shukla MC, Grewal TS & Gupta SC, 2006 Advanced Accounts Volume I , S. Chand & Company Ltd., New Delhi.

References

1. R. L. Gupta & V. K. Gupta, 2006, Financial Accounting, Sultan Chand & Sons, New Delhi
2. R. L Gupta & M. Radhaswamy, 2006, Advanced Accountancy , Volume I, Sultan Chand & Sons, New Delhi
3. S.P. Jain & K.L. Narang ,2004, Advanced Accountancy Volume I, Kalyani Publishers
4. S N Maheshwari & S K Maheshwari, 2005, Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.

Section A 20%

Section B 20%

Section C 30%

Sem – I
07UCO122

Hours / Week : 6
Credit : 5

BUSINESS ORGANISATION

Objectives :

1. To enable the students to understand the basic concepts in Business Organisation.
2. To make the students to know the importance of Business Organisation for the social development.

Unit – 1

Definition of Business – Objectives of modern business – Essential characteristics of business – Business Vs Profession – Qualities of a successful businessman – Promotion of a business enterprise - stages in promotion- problems in Promotion.

Unit – 2

Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies – Public utilities – Public Enterprises – The co-operative Organisation

Unit – 3

Multinational Corporations - Definition – Meaning – Organisational models – Dominance of MNCs – MNCs and international trade - Merits – Demerits – Globalization - Meaning – Features – Stages – pros and cons of globalization – Globalisation of Indian business

Unit – 4

Location of Industries – Factors influencing location – Primary factors – Secondary factors – Measurement of Size of business units – Factors influencing the size – Economics of large scale business – District Industrial Centre – SIPCOT.

Unit – 5

Corporate Restructuring, Mergers and Acquisitions - Business combinations –Types – Mergers and Acquisitions trends in India – Motives and benefits of Mergers and Acquisitions – Corporate strategies and Acquisitions – Regulations of mergers and takeovers in India.

TEXT BOOK

1. Y.K. Bhushan – Fundamentals of Business Organisation & Management – S. Chand & Co., New Delhi – 1998.
2. Business Environment – Francis Chernunilam

References :

1. M.C. Shukla – Business organization and management – S. Chand & Co., New Delhi, 1999.
2. P.K. Ghosh & G.K. Kapoor – Business and Society.
3. J.P. Bose – An outline of Business Organisation and Management.
4. P.N. Reddy & S.S. Gulshan – Principles of Business Organisation and Management.

Section A 20%

Section B 20%

Section C 60%

Sem – I
07UCO151

Hours/ Week: 5
Credit : 5

Allied: BUSINESS ECONOMICS & ENVIRONMENT

Objectives

- 1) To impart the students with the basic principles and concepts of Business Economics.
- 2) To provide knowledge on socially relevant business environment.

Unit I

Business Economics: Meaning, Definitions, Scope and Nature. Concepts applied in business economics, Contribution of economics to managerial functions – Micro and Macro economics applied to business environment – Role and responsibilities of business economists.

Unit II

Analysis of demand:– Meaning of demand – the basis of consumer demand – utility – total utility, marginal utility, law of diminishing marginal utility – Cardinal and ordinal concepts of utility – Law of demand, shift in demand curve, Meaning and nature of indifference curve, shift in indifference curve and properties of indifference curve. Consumer equilibrium – effect of change in price & consumption, income & consumer demand and substitution & price changes.

Unit III

Supply and Production: Meaning of Supply, determinants, law, schedule and supply curve - elasticity of supply. Production, Production Function, Laws of Production.

Iso- Quants.

Pricing: Market structure and pricing decision – Pricing under perfect competition – characteristics and Price determination. Monopoly – Kinds, causes, price output decision and Price discrimination. Monopolistic competition – price out put decision in short and long run, equilibrium. Oligopoly – Definition, Sources and Characteristics. Price rigidity and Price leadership.

Unit IV

The Economic system: Capitalism – Socialism and Mixed Economic System – Monetary Policy – meaning, scope, limitations and instruments. Fiscal Policy – definition, objectives, taxation policy, its formulation and its reforms.

Unit V

Inflation, Business Cycle and Economic Linkages: Inflation – meaning causes and measures. Business Cycle – phases, characteristics and various theories. Balance of Trade and Balance of Payment – meaning, causes, kinds and measures.

Text Book:

1. Ravilochanan P, 1992, Business Economics, ESS PEE KAY Publishing House, Chennai.
2. Dwivedi DN, 2002, Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi.

References:

1. Sundaram KPM & Sundaram EN, 2000, Business Economics, Sultan Chand and Sons, New Delhi.
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi 2005.

Sec. A - 20%;

Sec. B - 20%;

Sec. C - 60%

Sem:II
07UGT202

Hours : 5
Credits: 4

பொதுத்தமிழ்-2

நோக்கங்கள்

1. சமயநல்லிணக்க உணர்வை வளர்த்தல்
2. தமிழ்க்காப்பியங்களில் அழகும் அறிவுணர்வும் ஊட்டும் பகுதிகளைப் படித்துப் புரிந்து கொள்வர். உரைநடைக்கட்டுரை எழுதும் திறன் பெறுவர்.

பயன்கள்

தமிழைத் திருத்தமாகப் படிக்கவும் பேசவும் பிழையின்றி எழுதவும் தேர்ச்சி பெறுதல்.
தம் படைப்புக்களில் படித்தவற்றை முறையாகப் பயன்படுத்தல்

1. செய்யுள் திரட்டு

1. சிலப்பதிகாரம்
2. மணிமேகலை
3. சீவகசிந்தாமணி
4. கம்பராமாயணம்
5. தேம்பாவணி
6. சீறாப்புராணம்
7. இரட்சணிய சரிதம்
8. இலக்கணம்: எழுத்து, சொல்

2. இலக்கணம் - எழுத்து, சொல் (தமிழ்த் துறை வெளியீடு)

இலக்கிய வரலாறு - இரண்டாம் பாகம் (தமிழ்த்துறை வெளியீடு, 2001)
உரைநடை நூல்-7 முதல் இறுதிக்கட்டுரைகள் வரை, திறன்வளர்க்கும் கட்டுரைகள் (7-12) (தமிழ் ஆய்வுத்துறை வெளியீடு, 2001)

பாடநூல்:

செய்யுள் திரட்டு - தமிழ்த்துறை வெளியீடு, 2004-07

Sem. : II

Hours : 7

Code : 07UGE216

Credits : 4

GENERAL ENGLISH FOR COMMERCE - II**Objectives**

1. To enable students develop their communication skills.
2. To inculcate in students the four basic skills: Reading, Writing, Listening and Speaking.

Unit I

1. Prose : Are you Smart?
2. Poetry : Gitanjali (Song 36)
3. Jules Verne : Around the World in 80 Days (Chap. 1 to 5)
4. Essential English Grammar : Units 58 to 68

Unit II

5. Prose : Are you Creative?
6. Poetry : The Pond
7. Jules Verne : Around the World in 80 Days (Chap. 6 to 10)
8. Essential English Grammar : Units 69 to 79
9. Business English and Communication : The Psychology of Effective Communication

Unit III

10. Poetry : The Tree
11. Jules Verne : Around the World in 80 Days (Chap. 11 to 15)
12. Essential English Grammar : Units 80 to 90
13. Business English and Communication : The Craft of Writing

Unit IV

14. Prose : How to Win?
15. Poetry : A Tuft of Flowers
16. Jules Verne : Around the World in 80 Days (Chap. 16 to 20)
17. Essential English Grammar : Units 91 to 102
18. Business English and Communication : Planning and Writing your Letter

Unit V

19. Prose : Snakes and Ladders
20. Jules Verne : Around the World in 80 Days (Chap. 21 to 26)
21. Essential English Grammar : Units 103 to 104
22. Business English and Communication : Memos, Reports, and other Communications

Required Reading

1. Krishnaswamy, N. & T Sriraman : Creative English for Communication (Macmillan)
2. Raju, A.K. (ed.) : Pegasus (Macmillan)
3. Murphy, R. : Essential English Grammar (CUP)
4. Verne, J. (Retold by M. Green) : Around the World in Eighty Days (Macmillan)
5. Stewart *et al.* : Business English and Communication VI Edition (Mc Graw-Hill)

Sem- II
07UCO223

Hours/Week: 3
Credit: 3

ACCOUNTING PACKAGES

Objectives

1. To impart the students with the basic principles and concepts of computerized accounting.
2. To provide knowledge on the use and application of computers in accounting.

Unit I

Meaning of Computerized Accounting – meaning of Computers – importance of computerized accounting – computerized accounting Vs manual accounting Introduction to architecture of Tally – creation of company – creation of groups – various kinds of groups – multiple & single – creation of ledgers - various kinds of ledgers.

Unit II

Entering vouchers - Journal voucher, purchase voucher, sales voucher, receipt vouchers, payment vouchers – role and the importance of function keys.

Unit III

Extraction of Trial balance, Trading account, Profit and loss account and Balance sheet. Simple sums with and without adjustments – alter – select – edit – delete – selection of company.

Unit IV

Introduction to inventories – creation of stock category – stock groups – stock items – editing and deletion of stock items – usage of stock in voucher entry – stock voucher or purchase orders – sales orders -Customer and supply analysis – extracting simple reports and graphs with tally accounting package.

Unit V

Introduction to cost – creation of cost category – cost center category – editing and deleting cost centre – usage of cost category and cost centers in voucher entry – budget control – creation of budgets – editing and deleting budgets – reports.

Text Book:

1. ICA R&D Team, Tally 7.2 , Vikas Publishing House Pvt.Ltd., New Delhi, 2006.

References.

1. A.K.Nadhani and K.K.Nadhani, Implementing Tally, BPB Publications, New Delhi, 2005.
2. Vishnu PriyaSingh, Quick Learn Tally, Computech Publication Pvt. Ltd., new Dwlhi, 2006.
3. Srinivasa Valaban, Computer applications in Business, Sultan & Sons, 2006

Section A 20%

Section B20%

Section C 60%

Sem- I
07UCO224

Hours/Week: 2
Credit: 2

COMPUTER PRACTICAL FOR ACCOUNTING PACKAGES

Objectives:-

1. To provide knowledge on the use and application of computers in accounting
2. To help the students to have knowledge through ICT enabled learning

Exercises:-

1. Creation of a company, alteration and deletion
2. Creation of groups, single and multiple.
3. Vouchers and Journals
4. Entering values and preparation of Trial balance, trading account and balance sheet.
5. Use of function keys and entering various journals to understand adjustments
6. Preparation of final accounts with adjustments
7. Creation of stock groups, stock category and stock items
8. Entering data in stock groups of a departmental store.
9. Multiple stock groups
10. Budget and other reports

Practical 75 marks

Viva – Voce 25 Marks

Sem- II
07UCO225

Hours/Week: 5
Credit: 4

MODERN AND RURAL BANKING

Objectives:

1. To enable the students to have basic knowledge on Banking Theory - Law and Practice.
2. To help students to understand the role of Banks in rural development.

Unit 1

Classification and types of banks - Functions and services of Commercial Banks - Functions of a Central Bank - Weapons of Credit control- EXIM Bank - Deposit Insurance and Credit Guarantee Corporation - Universal Banking.

Unit 2

Cheque - Essentials of a cheque -crossing of a cheque - General crossing - special crossing - payment of cheques - Collection of cheques - Endorsement - Debit Cards - Credit cards -- Green cards-Smartcards.

Unit 3

Banker - Customer - General and special relationship Between banker and customer opening of current, savings, Fixed deposit accounts - special types of accounts - Minor Lunatic - partnership firm joint stock company - Non-Trading institutions.

Unit 4

National Bank For Agriculture and Rural Development (NABARD) –Objectives –Features – Functions – Co operative Banks – Regional Rural Banks – Contribution to social and rural development – Micro credit (SHG)

Unit-5

E-Banking- Internet banking-telephone banking- ATM – The Cash machine- Electronic Money –Electronic Funds transfer system- Indian Financial Network – Customer, Grievances, Redress and Ombudsman.

Text Book

1. M.L. Tanna - Banking Law & Practice in India - India Book House, New Delhi.

References

1. Sundaram, K.P.M., Varsheny - Banking theory Law & Practice - Sultan Chand & Sons, New Delhi, 2003..
2. Gordon E. Natarajan - Banking Theory Law and Practice - Himalaya Publishing House, Bombay, 2005.
3. Radhaswami & Vasudeven - A Text Book of Banking - Sultan Chand & Sons, New Delhi, 2003
4. Gurusamy S. Banking Theory: Law and Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2005
5. Jeevanandam C., Banking Theory, Law and Practice, Learnetch, Tiruchirappalli, 2006.

Section A 20%

Section B20%

Section C 60%

Sem- II
07UCO252

Hours/Week: 5
Credit: 5

Allied: MARKETING AND SERVICES MANAGEMENT

Objectives

1. To give basic knowledge on the concepts of marketing.
2. To create awareness on the social issues in marketing.

Unit-1

Marketing – meaning – functions of marketing – Marketing mix – Market segmentation – Agricultural marketing, features, problems.

Unit-2

Product – Meaning – features – classification, new product planning and development- Product mix – Product life cycle. Branding, Brand loyalty and equity, Packaging. ISO Series and Agmark-CRM(customer relationship management).

Unit-3

Pricing – meaning – objectives – Factor affecting pricing – methods and types of pricing.

Unit-4

Promotion – meaning – Need – Promotion mix, Personal selling – Meaning – Advantages – Limitations.

Unit-5

Channels of distribution – meaning – Wholesalers and retailers – Supply Chain Management – Retail Marketing – Meaning- features. TQM (Total Quality Management) – Features.

Note: Sensitising the farmers in Shepherd villages regarding the problems of Agricultural marketing and advise them to choose the channel in marketing their product.

Text Book

R.S.N. Pillai & Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 1999.

References:

1. Rajan Nair ,N., Sanjith R.Nair – Marketing –Sultan Chand & Sons,New Delhi,2005
2. Kotler Philip – Marketing Management- Prentice Hall of India (pvt.)Ltd.,New Delhi.,1999
3. Stanton Willam ,I.S.and charles Futrell – Fundamentals of Marketing – Mc Graw Hill Book co.,1987.
4. Monga & Shalini Anand – Marketing Management – Deep & Deep Publications – New Delhi – 2000.

Section A 20%

Section B20%

Section C 60%

Sem:III
07UGT303

Hours : 5
Credits: 4

பொதுத்தமிழ்-3

நோக்கங்கள்

1. தமிழ்ச்செய்யுள்களைப் படித்துப் பொருள் புரிந்து கொள்ளுதல்
2. செய்யுள்களில் அமைந்துள்ள சமூகக்கருத்துக்களை உணர்தல்
3. படைப்புத்திறனை வளர்த்தெடுத்தல்

பயன்கள்

1. புரிந்து கொண்ட கருத்துக்களில் பயனுள்ளவற்றைத் தெளிவாக, இனிமையாக எடுத்துச்சொல்லும் திறனைப் பெறுதல்.
2. தமிழ் மொழியின் சிறப்பை அறிதல்.

செய்யுள் திரட்டு

1. குறுந்தொகை
2. பதிற்றுப்பத்து
3. கலித்தொகை
4. புறநானூறு
5. சிறுபாணாற்றப்படை
6. பதினெண் கீழ்க்கணக்கு - திருக்குறள்
7. இலக்கணப் பகுதி: யாப்பு, அணி

இலக்கணம் : யாப்பு, அணி

புதினம் - சூரியகாந்தன், *அம்மன் பூவோடு*, பாவைபதிப்பகம், சென்னை, 2003
இலக்கிய வரலாறு - முதல் பாகம்.

பாடநூல்

செய்யுள் திரட்டு - தமிழ்த்துறை வெளியீடு 2004-07
சமூகவியல் நோக்கில் இலக்கிய வரலாறு - தமிழ்த்துறை வெளியீடு

Sem- III
07UCO326

Hours/Week: 8
Credit: 6

CORPORATE ACCOUNTING

Objectives

1. To impart knowledge on the important aspects of Corporate Accounting.
2. To enable students to acquire knowledge and skills in accounting for changes in corporate structure.

UNIT 1

Issue, Forfeiture and Reissue of shares – Redemption of Preference shares – Issue and redemption of Debentures.

UNIT 2

Company Final Accounts (Simple adjustments) - Valuation of Goodwill and shares

UNIT 3:

Internal reconstruction (Excluding inter Company holding and reconstruction schemes).
Accounting for Mergers and acquisition of Companies as per Indian Accounting Standards 14

UNIT 4

Consolidated Balance Sheet of holding companies with one subsidiary.

UNIT 5

Liquidation – Statement of affairs- liquidator's final statement of account

Text book

Shukla MC, Grewal TS & Gupta SC, 2006, Advanced Accounts Volume II, S. Chand & Company Ltd., New Delhi.

References.

1. R. L Gupta & M. Radhaswamy, 2006, Corporate Accounting, Sultan Chand & Sons, New Delhi
2. S.P. Jain & K.L. Narang, 2004, Advanced Accountancy Volume II, Kalyani Publishers, New Delhi
3. S N Maheshwari & S K Maheshwari, 2005, Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.

Sec. A - 20%;

Sec. B - 20%;

Sec. C - 60%

Sem - III
04UCO327

BUSINESS LAW

Hours/Week:6
Credits: 5

Objectives:

1. To have basic knowledge on laws governing business and companies.
2. To help students to have a practical knowledge on various business deals and corporate legal framework

Unit-1 : The Indian Contract Act – nature of contract - offer and acceptance – consideration - capacity to contract - free consent - legality of object - void agreements - contingent contract - performance and discharge of contract - remedies for breach of contract - quasi contract (sec 1 to sec 75).

Unit-2: Special Contracts: Contract of Indemnity and Guarantee(sec 124 to see 147)- Distinction between Indemnity and guarantee-Kinds of guarantee-rights of surety-discharge of surety-Bailment and Pledge(sec 148 to 181)- Classification-duties and rights of bailor and bailee-finder of goods –termination of bailment-Pledge-differences between bailment and pledge-rights and duties of pawnor and pawnee-pledge of non-owners

Unit-3: Sale of Goods act - Difference between Sale and other Disposition of goods – Implied conditions and warranties - Transfer of property in and title to goods - unpaid Sellers rights-Consumer Protection Act-definitions-Central & State consumer protection council-consumer disputes redressal forum and commission

Unit-4: Law of Agency (sec. 182 to 238) - Definition - various kinds of Agency - Agents by Estoppel - Agency by Ratification - Rights and duties of Third parties to principals and agent - Termination of Agency.

Unit-5: Company Law - Definition and characteristics of companies – kinds of companies - Corporate Entity - Doctrine of piercing the corporate veil – formation of company – memorandum of association – Articles of Association – prospectus--Membership in a company – share capital and shares – borrowing powers – meetings and resolutions – Accounts and Auditors – preventions of oppression and mismanagement – winding up.

Text Book

N.D. Kapoor - Elements of Mercantile Law - Sultan and Sons, New Delhi, 2006.

References

1. M.C. Shukla - Manual of Mercantile Law - S. Chand & Co., New Delhi, 1999.
2. P.P.S. Gogna - A TEXT BOOK of Mercantile Law - S. Chand & Co., New Delhi, 1999.
3. D.P. Jain - Mercantile Law - Konark Publishers Pvt. Ltd., New Delhi, 1997.
4. Sen & Mitra - Commercial Law, The mould press, Kolkatta, 1974.

Sec. A - 20%; Sec. B - 20%; Sec. B - 60%

Sem - III
07UMA371

Hours/week: 6
Credits : 5

Allied Optional - ELEMENTS OF MATHEMATICS

Objective

1. To train the student in mastering the techniques of various branches of Mathematics.
2. To motivate the students to apply the techniques in their respective major subjects.

Unit - I

Law of indices - logarithms - Arithmetic and geometric progression.
(Chapter 4, 6 & Chapter 7 Pages: 118-131, 143-156)

Unit - II

Binomial theorem - expansion - Finding the general term - Middle term - annuities (applications only, No Derivations) (Chapter 9 Pages: 236-255, Chapter 11)

Unit - III

Derivation of algebraic functions - Sum of two functions - product rule - quotient rule - maxima and minima (Business applications only, no trigonometric functions)
(Chapter 13 Pages: 442-456, 502-512)

Unit - IV

Integration - Functions of the form $(ax+b)^n$, $1/ax+b$, e^{ax+b} (Simple problems only)
(Chapter 13 Pages: 535-552)

Unit - V

Matrix algebra - types of matrices - addition, Subtraction and multiplication of matrices - Inverse of a matrix - determinants of order 2 and 3 solving simultaneous equations. Using matrices and determinants.
(Chapter 14 Pages: 595-644)

Book for Study

Business Mathematics by P.R. Vittal, Margham Publications, 2003 edition.

Sem-II
07UMA372

Hours/Week: 6
Credits : 5

Allied Optional: BUSINESS MATHEMATICS

Objective

1. To train the student in mastering the techniques of various branches of Mathematics.
2. To motivate the students to apply the techniques in their respective major subjects.

Unit 1

Ratio and proportion - variation - logarithm - A.P; -G.P - binomial theorem
(Chapter: 2, 3, 6, 7&8)

Unit II

Permutation-combination-finding inverse of a matrix using cofactors and gauss elimination method - solving simultaneous liner equation using matrix, determinants, Gauss elimination method .
(Chapter: 14 relevant portions)

Unit III

Calculus- function and their graphs - Derivatives - Maxima & minima of algebraic function - Integration of algebraic functions - Integration by part- Solving first order differential equation.
(Chapter: 13)

Unit IV

Linear programming problems - Formation of linear programming problems - Graphical method - Simplex method (< inequalities only)
(Chapter: 16 Pages 670-729)

Unit V

Network analysis - PERT Tech - PERT network- Procedure for finding min project duration and its associated cost.
(Chapter: 16 Pages 730-755)

Text Book:

1. Business Mathematics by P.R. Vittal

Sem: IV
07UGT404

Hours : 5
Credits: 4

பொதுத்தமிழ்-4

நோக்கம்

1. நாடகத்தின் நோக்கம், அதன் போக்கு, உத்திகள், பாத்திரப்பாங்கு, உரையாடல் முறை, கற்பனைத்திறம் போன்றவற்றை வெளிப்படுத்தல்
2. புதிய நாடகங்களைப் படைக்கும் திறனை மாணவர்களிடையே உருவாக்குதல்.

பயன்கள்

1. நாடகவழி அழகியல் உணர்வுகளை வளர்த்தல்.
2. நாடகங்களைச் சமூகப் பயன்பாட்டிற்கு ஏற்ப உருவாக்குதல்

செய்யுள் நாடகம் :

மனோன்மணியம், பேராசிரியர் சுந்தரனார்

- அலகு 1: மனோன்மணியம், பாயிரம், அங்கம் 1, களம் 1-5 வரை
 அலகு 2: மனோன்மணியம், பாயிரம், அங்கம் 2, களம் 1-3 வரை
 அலகு 3: மனோன்மணியம், பாயிரம், அங்கம் 3, களம் 1-4 வரை
 அலகு 4: மனோன்மணியம், பாயிரம், அங்கம் 4, களம் 1-5 வரை
 அலகு 5: மனோன்மணியம், பாயிரம், அங்கம் 5, களம் 1-3 வரை

உரைநடை நாடகம் :

முனைவர் ஆ. சிவக்கண்ணன், *பேராசிரியர் பிரம்மச்சாரி*, நியூசெஞ்சுரி புத்தகநிலையம், 2005. (உரைநடை நாடகம் முழுமையும்)

பாடநூல்

1. பேராசிரியர் சுந்தரனார் , மனோன்மணியம் - (பதி) தமிழ்த்துறை, தூய வளனார் கல்லூரி, திருச்சிராப்பள்ளி
2. முனைவர் சிவக்கண்ணன், *பேராசிரியர் பிரம்மச்சாரி*, பாவைப்பதிப்பகம்.

மதிப்பெண் பகிர்வு

மனோன்மணியம்	- 80
உரைநடை நாடகம்	- 20

உரைநடை பாகம் 3-இல் நாடகம் கட்டுரை வினாவில் மட்டும் இடம் பெற வேண்டும்.

Sem- IV
07UCO428

Hours/Week: 8
Credit: 5

SPECIAL ACCOUNTING

Objectives

1. To make the students to be familiar with important aspects of advanced financial accounting .
2. To enable the students to be familiar with Accounting for Service providers.

UNIT 1

Partnership Accounts. Fixed and Fluctuating capital – Goodwill – Reconstruction of Partnership firms – Admission of a Partner – Retirement of a Partner – Death of a Partner – Amalgamation of Partnership firms – Dissolution of a Partnership firm – Accounting entries – Insolvency of Partner – Sale of a firm to a company – Gradual realization of Assets and Piecemeal distribution.

UNIT 2

Branch Accounts – Dependent Branches – Debtors system – Stock and Debtor system – Final Accounts system — Independent branch .

UNIT 3

Hire purchase and Installment purchase system – Meaning of Hire purchase contract – legal provision – Accounting records on goods of substantial sale values and accounting records on goods of small values – Installment Purchase system.

Unit 4

Royalties and Insurance claims – Loss of profits – Loss of stocks

UNIT 5

Insurance Company accounts (new treatment) – Double Accounts System – Bank Accounts.

Text Book

Shukla MC, Grewal TS & Gupta SC, 2006 Advanced Accounts Volume I & II, S. Chand & Company Ltd., New Delhi.

References

1. R. L Gupta & M. Radhaswamy, 2006, Advanced Accountancy , Volumen I & II Sultan Chand & Sons, New Delhi
2. S.P. Jain & K.L. Narang , 2004, Advanced Accountancy Volume I & II, Kalyani Publishers
3. R. L. Gupta & V. K. Gupta, 2006, Financial Accounting, Sultan Chand & Sons, New Delhi

Section A 20%

Section B 20%

Section C 60%

Sem- IV
07UC0441

Hours/Week: 6
Credit: 5

SECURITY ANALYSIS AND RISK MANAGEMENT

Objectives

1. To introduce the students to the application of various tools and techniques of financial risk management.
2. To provide knowledge on the various investment avenues that benefit the individual and nation.

Unit 1

Introduction: Investment- Features of Investment Program- Risk of Investment- Spectrum of Investment- Equity Shares- Fixed Income Securities- Mutual Fund Scheme- Deposits- Tax sheltered Savings Scheme- Life Insurance-Real Estate- Precious objects.

Unit II

Sources of Financial Risk: Credit vs. market, default risk, foreign exchange risk interest rate risk purchasing power risk etc.; Systematic and non-systematic risk.

Unit III

Fundamental analysis- Influence of the economy- Economy Vs Industry and Company- Industry analysis- Company analysis- Guidelines for Investment- How to pick up growth Shares-NSE, BSE, Dow Jones Index and OTCEI. Technical analysis of the market- Basic tenets- Dow theory- Major trends- Principles of technical analysis.

Unit IV

Options: types of options; option trading; Margins Valuation of options: Binomial option pricing Model; Black-scholes model of call options; Valuation of put options; index options; option markets-exchange traded options, over-the-counter options ,quotes, trading ,margins, clearing ,regulation and taxation; Warrants and convertibles.

Unit V

Future: Hedgers and speculators; Future contracts; Future markers-clearing house, margins trading future positions and taxation; Future prices and spot prices; Forward prices vs. future prices; Future vs. options.

Text Book

V.K. Bhalla, Investment Management (Security analysis and Portfolio Management) S. Chand & Ccompany ltd, NewDelhi, 2005

References

1. V. Aavadhani- Investment & Securities markets In India, Himalaya Publishing House, New Delhi, 1999.
2. Donald E Fischer & Ronald J Jordan, Security analysis and Portfolio Management, Prentice Hall of India Pvt limited, New Delhi, 2001.

Section A 20%

Section B20%

Section C 60%

Sem- IV
07UCO442

Hours/Week: 6
Credit: 5

GLOBAL TRADE MANAGEMENT

Objectives

1. To make students to be aware of the overall global trade affecting international business.
2. To be familiar with international trade and services.

UNIT I

Introduction: Basis of international trade; Terms of trade; Balance of payment; Economic development and foreign trade; Commercial policy; Generalized systems and preferences; International monetary system.

UNIT II

International Socio-Economic Environment and System: Regional economic groupings, GATT, UNCATD and WTO; Bilateralism Vs Multilateralism; Commodity agreements and commodity markets; Major trading blocks – NAFTA, EU etc.; Cultural dynamics.

UNIT III

International Economic Co-operation: Foreign investment; Foreign aid, technology transfer and international trade; Economic co-operation among developing countries; International trade in services; International migration of skilled and unskilled labour.

UNIT IV

India's Foreign Trade: Role of state trading in India's foreign trade; Export-oriented units; Export of projects and consultancy services; Free Trade Zones in India; Role of international transport in India's foreign trade; Foreign collaboration and Joint-ventures abroad; Major export-import financing institutions;

UNIT V

Export and Import Procedures: Central excise clearance; Custom clearance; Role of clearing and forwarding agents; Shipment of export Cargo; Export credit; Export credit guarantee and policies; Forward exchange cover; Finance for export on deferred payment terms; Duty drawbacks.

References:

1. Sindhvani: The Global Business Game, Macmillan India Ltd, New Delhi
2. Mithani, D.M: International Economics: Theory and Practice, Himalaya Publishing House, New Delhi
3. Bhatia, T.C: International Business with Asian Countries, Deep and Deep publications Ltd., New Delhi.
4. Chadha, G.K: WTO and the Indian Economy, Deep and Deep publications Ltd., New Delhi.
5. Batra, G.S. and Dangwal,R.C.: International Business: New Trends, Deep and Deep publications Ltd., New Delhi.
6. Keegan, Warren J: International Marketing, Prentice hall of India Ltd, New Delhi.

Section A 20%

Section B20%

Section C 60%

Sem - IV
07UMA473

Hours/week: 6
Credits : 5

Allied: ELEMENTS OF STATISTICS

Objective

1. To train the student in mastering the techniques of Statistics.
2. To motivate the students to apply the techniques in their respective major subjects.

Unit - I

Collection of data - classification and tabulation - Measures of averages - arithmetic mean, Median, mode .
(Chapter 4, 6 and 9)

Unit - II

Measures of dispersion - coefficient of skewness - correlation.
(Chapter 10, 11 and 12)

Unit - III

Probability - applications of addition and multiplication theorem.
(Chapter 18)

Unit - IV

Analysis of Time series - Index numbers.
(Chapter 14 and 15)

Unit - V

Interpolation - Newton's forward, Backward and Lagrange's methods.
(Chapter 16)

Book for Study

1. R.S.N. Pillai and Bagavathi, STATISTICS, Margam publications - Chennai-2001.

Book for Reference:

Business Statistics by Dr. P.R. Vittal, Margam publications, Chennai Revised and enlarged edition 2001.

Sem -IV
07UMA474

Hours/Week: 6
Credit : 5

Allied: BUSINESS STATISTICS

Objective

1. To train the student in mastering the techniques and tools of Statistics.
2. To motivate the students to apply the techniques in their respective major subjects.

Unit I

Measures of central tendency- Arithmetic mean, median, mode (methods of calculation and application in business) measure of dispersion - Range of variation (their application in business) - Skewness.

Unit II

Correlation and regression - Calculation of Correlation - Rank Correlation- Association of attributes - Contingency table- Coefficient of contingency. (Chapter E10 to E12)

Unit III

Probability - Elements of probability - Probability concepts and notations - rules for combining probability - Baye's theorem (Statement only). (Chapter A1)

Unit IV

Times series analysis - Curve fitting by the method of least squares (straight line and parabola) - Index numbers. (Chapter E13, E14)

Unit V

Interpolation - Binomial expansion - parabolic curve - Newton's and Lagrange's Methods- Extrapolation.

Book for Study:

S.P. Gupta, Statistical Methods

Books for Reference:

1. P.C. Mills , Statistical Methods
2. P.P. Elhance & D.N. Elhance, Practical problems in statistics.

Sem- V
07UCO529

Hours/Week:7
Credit: 5

COST ACCOUNTING

Objectives:-

1. To enable the students to understand the principles and the procedure of cost accounting and to help the students to apply it in a practical situation.
2. To teach cost effective operational efficiency when they become employees/entrepreneurs.

Unit-1

Introduction-Evolution and cost accounting and management Accounting-Cost concepts and Cost objects-Cost classification – Cost organization and its relationship with other departments. Preparation of Cost Sheet.

Unit-2

Material cost-Purchase procedure, store keeping and stock control ,pricing, issue of materials and accounting thereof, identification of slow, non-moving item. ABC analysis, Policies relating to insurance spares, level of inventories and Economic order quantity, Analysis, investigation and corrective steps for treatment of stock discrepancies-control through other means, JIT,VED analysis-scrap analysis.

Unit-3

Labour cost –Remuneration methods ,monetary and non-monetary incentive schemes, pay roll procedures, labour analysis and idle time, measurement of labour efficiency and productivity, analysis of non-productive time and their cost, labour turnover and remedial measures, treatment of idle time and over time.

Unit-4

Overheads-Direct expenses-nature, collection and classification of direct expenses and treatment-production overheads-distribution, appropriation, absorption by products, use of predetermined recovery rates, treatment of under and over –absorption, administration, selling, distribution overheads.

Unit-5

Cost accounting records- Cost ledgers- Reconciliation of cost and Financial accounts and integrated accounts.

Text Book

Jain & Narang-Cost Accounting Principles and Practice -Kalyani Publishers,2006.

References

1. Bannerjee-Cost Accounting-Macmillan Publishers.
2. S.N. Maheswari-Cost Accounting
3. Jawaharlal-Cost Accounting
4. Saxena & Vashist-Cost Accounting-S,Chand and Co,New Delhi

Section A 20%

Section B20%

Section C 60%

Sem- V
07UCO530

Hours/Week: 6
Credit: 5

BUSINESS MANAGEMENT

Objectives

1. To familiarize the students with the basics of principles of management
2. To enable the students become socially conscious managers.

UNIT – 1

Introduction ; Concept, nature, process, and significance of management ; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management thought; Classical and neo – classical systems; Contingency approaches.

UNIT – II

Planning : Concept, process, and types. Decision making – concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.

UNIT – III

Organizing : Concept, nature, process, and significance ; Authority and responsibility relationships ; Centralization and decentralization ; Departmentation; Organization structure – forms and contingency factors; Coordination.

UNIT – IV

Motivating and Leading People at Work ; Motivation – concept; Theories –Maslow, Herzberg, McGregor, and Ouchi ; Financial and non – financial incentives.

UNIT V

Leadership – concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.) ; Likert’s System Management. Communication – nature, process, networks, and barriers ; Effective communication. Managerial Control ; Concept and process; Effective control system; Techniques of control – traditional and modern. Management of Change; Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment.

References :

1. Drucker Peter F ; Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et al : Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans; Organizational Behaviour; McGraw Hill, New York.
4. Louis A. Allen ; Management and Organisation ; McGraw Hill, Tokyo.
5. Ansoff H.O. : Corporate Strategy : McGraw Hill, New York.
6. Hampton, David R: Modern Management; McGraw Hill, New York.
7. Stoner and Freeman; Management; Prentice – Hall, New Delhi.

Section A 20%

Section B20%

Section C 60%

Sem- V
07UCO531

Hours/Week:6
Credit: 5

AUDITING & ONLINE AUDITING

Objectives

1. To enable the students to have basic knowledge on the principles and practices of Auditing.
2. To help the students to use ICT techniques in auditing.

Unit-1

Origin of Audit - Definition of Audit - Differences between book-keeping, Accountancy, Auditing and Investigation - Qualities and OBJECTIVES of an Auditor - OBJECTIVES of an Audit - Internal audit and Statutory audit - Status of internal auditor - Test check Objects of internal check - Auditors duty with regard to internal check - Consideration at the commencement of a new audit - Audit programme - Audit note book - working papers.

Unit-2

Vouching - Its meaning - Voucher - points to be noted in a voucher - Internal check as regards cash - Vouching the debit side of the cash-book - Teeming and lading method of frauds - vouching the credit side of the cash-book - vouching of trading transactions - Internal check as regards purchases - duty of an Auditor in connection with credit purchases Purchase return - credit sales - internal check regarding credit sales - the duty of an Auditor in connection with credit sales - sales return - Goods sold in sale or return system - Goods sent on consignment.

Unit-3

Verification and Valuation of Assets and Liabilities - Meaning of verification - problems in valuation of assets - valuation of Assets during inflationary period - fixed assets - mode of valuation of fixed Assets - Floating or current Assets - mode of valuation of floating assets - wasting Assets - Valuation of wasting assets - Intangible Assets - Auditors position as regards valuation of assets - Verification and valuation of different classes of Assets Verification of Liabilities - Share capital - Trade creditors - Bills payable - Outstanding expenses - Contingent Liabilities.

Unit-4 Audit of Joint Stock Companies - Qualification of an Auditor - His disqualifications - His appointment - Rotation of Auditors - Removal of an Auditor - Remuneration and expenses of an Auditor - powers and duties of an Auditor -Rights and powers of an Auditor Status of an Auditor - Auditors lien - Duties of an Auditor - Audit of share capital - Audit of share Transfer unclaimed Dividends - Duty of an Auditor in connection with the payment of Dividends Auditors Report. Liabilities of an Auditor - Liabilities of an Auditor under Companies Act under law of Agency - Liability of an Auditor to third parties.

Unit-5 EDP Auditing – definition - need for control and audit of computers – effects of EDP auditing – foundations of EDP auditing steps in EDP audit – Some major audit decisions-EDP management – system development – programming management – data resource management – security administration - generalized and specialized audit software – legal influences of EDP audit.

TEXT BOOK

1. B.N. Tandon, S. Sudharsanam and S. Sundharabahu - Handbook of Practical Auditing

REFERENCES

1. Ghatalaia - Spicer and Pegler's Practical Auditing - S. Chand & Co. New Delb
2. Depaula - Principles of Auditing. Deep & Deep Publishing house, Delhi, 1990.
3. Dicksee - Principles of Auditing, Vikas Publishing House - New Delhi, 2000.
4. Batlibai - Principles of Auditing, S. Chand & Co. New Delhi, 2000. .

Sec. A - 20%; Sec. B - 20%; Sec. C - 60%

Sem- V
07UCO543

Hours/Week: 5
Credit: 4

INFORMATION TECHNOLOGY

Objectives :

1. To make the students familiar with the use of IT and the various facets of IT.
2. To Equip the students with practical skills to use computers

Unit I

Information Technology – Meaning – Need - Components. Role of IT - IT in business, IT in manufacturing, IT in Mobile computing, IT in Public sector, IT in defense, IT in media, IT in publication, IT and Internet. Emerging trends in IT – E-Commerce, IT and Supply Chain Management, IT and SIS, Electronic Data Interchange (EDI), Mobile communication, Bluetooth, Global Positioning System(GPS), Infrared Communication, Smart Card, Blue Laser Disc, Nano Technology, DNA Computing, Quantum Computer, Holographic memory, IT and Ethical issues -Privacy, Accuracy, Property and Accessibility Issues.

Unit II

Operating System – meaning and definition- Types and functions- CUI Vs.GUI. MS-DOS – DIR, CLS, DATE, TIME, CD, MD, COPY, RD, RENAME, DELETE commands. Microsoft Windows XP- Task bar, Desk top and customizing. My computer – settings. Control panel components. Working with files and folders. Widows Explorer - Using help and search features. System utilities. Advanced features in Windows Vista. Multimedia definition – System and application.

Unit III

Word Processing using MS Word 2000. Word Environment – Basics- Working with Word – Formatting – using cut- copy – paste in word. Bullet and numbering- Header and footer – Working with tables – Using spelling and Grammar dialog box using auto correct – using synonyms and thesaurus – adding graphics – drawing objects – Mail merge.

Unit IV

Spread sheet using Microsoft Excel 2000. Excel environment – Basics - working with worksheet – entering data – navigating through cells - naming and renaming cells - editing a worksheet – cut – copy , paste functions- find and replace features - . Formulas and functions – using auto sum and auto fill – creating and inserting a chart and transporting to Word and power point documents,

Unit V

Making presentation using Microsoft Power point 2000. Power Point environment – Basics – Designing and creating a presentation - Using design templates. Working with different views. Working with slides - creating a new slide- inserting a slide- cut-copy-paste functions- Navigating in power point – slide numbering – running the slides. Working with text and Graphics. Adding multimedia & animation – adding transition - inserting pictures and tables from other office products. Creating and using master slides.

Text Book :

1. ITL Education Solutions Limited, Introduction to Information Technology, Dorling, Kindersley (India) Pvt. Ltd., New Delhi.

References :

1. Efraim Turban et al, Introduction to Information Technology, Wiley India Pvt. Ltd., New Dwlhi, 2006.
2. Leon.A, Introduction to Computers Vikas Publishing house Pvt.Ltd., New Delhi. 2006
3. Srinivasa Vallaban S.V, 'Computers in Business' Sultan Chand & Sons. New Delhi,2005.
4. Alexix Leon and Mathew Leon, Introduction to computers with MS Office 2000, TMH, New Delhi,2005
5. Sanjay Saxena, MS Office for Everyone, Vikas Publishing House Pvt.ltd., New Delhi, 2005.

Section A 20%

Section B20%

Section C 60%

Sem- V
07UCO544

Hours/Week: 2
Credit: 1

COMPUTER PRACTICAL FOR INFORMATION TECHNOLOGY

Objectives :

1. To Equip the students with practical skills to use Ms Office package.
2. To help the students to have knowledge through ICT enabled learning

Exercises:-

1. Typing and formatting a page in MS Word
2. Typing all kinds of letters.
3. Typing a Resume
4. Creation of tables in MS Word and entering text and numeric data.
5. Use of mail merge
6. Pay roll preparation in Excel
7. Mark sheet preparation in Excel
8. Sales Report in Excel
9. Preparing a graph for a given data
10. Creating power point file using templates and master slides
11. Importing data from Word and Excel to power point slides
12. Inserting picture files and audio files
13. Using animation and slide transition schemes in slides

(One exercise each in Ms Word, MS Excel and MS Power point)
Practical 75 marks Viva Voce 25 marks

Sem- V
07UCO545

Hours/Week: 5
Credit: 4

PROGRAMMING SKILLS

Objectives:-

1. To enable students to gain exposure to fundamental programming skills in a business environment.
2. To make students to be familiar with various programming aspects.

Unit – I

Software – Program – Programming Structure and statements - Flow Chart – Visual Basic IDE – IDE components – Standard tool Box – Controls – Properties, Methods and events – Modules – Procedures .

Unit - II

Data Type – Variables – Types – Constants – Built in functions – Working with text box, command Button ,label box, Check Box, Radio Buttons, Timer, Scroll bars , list box and combo box using simple programs – control structure(simple programs) – loop structure(simple applications)

Unit - III

Menu interface – Creation of Menu based applications- Graphics in VB – Graphs method – Graphical controls Line control, shape control Image control – MDI – Creating MDI application – Using Graphs in Grid control .

Unit - IV

VB Database architecture – Creation of Database – Table – Data control, Modifying, Accessing and Navigating Database (Simple Programs)

Unit - V

ADODC – Property - Methods – Steps in linking Database with ADODC – OLE fundamentals – Objects and Classes – Linked objects – Embedded objects

Text book :

Evangelos Petroustos, Mastering Visual Basic 6, BPB publications, New Delhi 1998

References:

- 1) Gary cornell, Visual Basic 6 from the ground up Tata Mcgraw-Hill edition, 2002.
- 2) Mohammed Azam, Programming with Visual Basic 6.0 Vikas Publishing House Pvt ltd, New Delhi, 2004
- 3) Michael Hal voison, Step by Step Microsoft Visual Basic 6.0 Professional, Prentice, Hall of India Pvt ltd, New Delhi, 2001

Section A 20%

Section B 20%

Section C 60%

Sem- V
07UCO546

Hours/Week: 2
Credit: 1

**COMPUTER PRACTICAL FOR PROGRAMMING SKILLS
(Visual Basic 6.0)**

Objective

1. To enable students to learn Programming Skills in Visual Basic 6.0 with Practical exercises.
2. To help the students to have knowledge through ICT enabled learning

Exercises

1. Interest calculation (simple interest and compound interest) .
2. Depreciation calculation (straight line method and written down value method)
3. Designing of calculator (simple)
4. Capital Budgeting 1. (Pay Back Period and ARR)
5. Capital Budgeting 2. (N P V and IRR)
6. Accounting Ratios
7. Font Setting (Using check Boxes and Option Button)
8. Menu Creation (Find, Replace, Cut, Copy, Paste and Clear)
9. Student Information System (Using Data Base Concepts)
10. Payroll preparation (Using Database concepts)
11. Invoice bill Preparation (Using Database concepts)
12. Graphical Methods.
13. O L E Concepts.

Practical 75 marks

Viva Voce 25 marks

Sem- VI
07UCO632

Hours/Week:7
Credit: 5

COST AND STRATEGIC FINANCIAL MANAGEMENT

Objectives:

1. To enable the students to understand the principles and procedures of cost accounting
2. To help the students to know financial management and its concepts.

Unit-1

Process costing-Simple process accounts including NL, AL and Abnormal gain treatments-Inter process profits-Equivalent Production Units-WIP-FIFO and Average methods-Accounting for Joint products and by-products-Accounting methods.

Unit-2

Batch and contract costing, servicing or operating costing, Budgetary control- basic concepts, functional and master budgets, flexible budgets.

Unit-3

Marginal costing-Basic concepts-Marginal and Absorption costing-CVP Analysis-BE Analysis and charts-Limitation and application-Differential cost analysis-Relevant cost analysis-Applications for management decision making.

Unit-4

Standard Costing-Concepts and uses- Setting of standard cost-Accounting methods-computation of simple variances relating to Materials, Labour, Overheads and Sales-Relationship of standard costing and budgetary controls.

Unit-5

Time value of money-Capital structure: Basic concepts, Theories on capital structure-Net Income, Net Operating Income, MM approach-Traditional approach-EPS-Capital structure planning.

Section A 20%

Section B20%

Section C 60%

Text book

1. Jain S.P And Narang,K.L, 'Advanced Cost Accounting' Kalyani Publishers,,New Delhi

References

1. Charles T.Horngren,'Cost Accounting- A Managerial Emphasis'(19th Edition) Prentice Hall Of India(P) Ltd, New Delhi
2. Ratnam,P.V, Costing Adviser, Ktaaag Mahal, Allahabad.
3. Nigam Sharma, 'Advanced Cost Accounting' Himalaya Publishing House, New Delhi.

Section A 20%

Section B20%

Section C 60%

Sem- VI
07UCO633

Hours/Week: 7
Credit: 5

ACCOUNTING FOR MANAGERIAL DECISIONS

Objectives

1. To provide the students an understanding of the application of accounting techniques for management.
2. To enable the students to be well equipped with decision making as managers.

UNIT-I

Management Accounting: Meaning ,Nature, scope and functions of a management accounting; Role of management accounting in decision making; management accounting vs. financial accounting; Tools and techniques of management accounting.

UNIT-II

Financial statements: Meaning and types of financial statement; Objectives and methods of financial statements analysis; comparative and common size statements; Ratio analysis; classification of ratios-Profitability ratios, turnover ratios. liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

UNIT-III

Funds Flow statement-cash flow statement as per Indian Accounting Standard 3. Working capital: introduction components types of working capital, determinants of working capital-management of working capital

UNIT-IV

Cost of capital –Basic concepts- Cost of Debt, Preference, equity capital, determinations of the proportion leverage-operating financial and combined leverage

UNIT-V

Budgeting for profit planning and control: meaning of budget and budgetary control; objectives Merits and limitations of budgets; Fixed and flexible budgeting control ratio ; Zero base budgeting responsibility accounting ; performance budgeting .capital budgeting – meaning and concepts and processes

Text Book

Khan & Jain, Management Accounting, Tata McGraw Hill Company ltd New Delhi,2000.

References.

1. S. Pillai & V. Bagavathi, Management accounting, S. Chand company ltd, New Delhi,2005
2. Shashi K. Gupta, R. K. Sharma, Management accounting Principles and Practices,, New Delhi, 2005
3. S. N. Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi, 2004.

Section A 20%

Section B20%

Section C 60%

Sem-VI
07UCO634

Hours/Week: 6
Credit: 5

INCOME TAX LAW AND PRACTICE

Objectives:

1. To help students understand and apply basic concepts and provisions of Income tax Act 1961.
2. To help students compute income of individuals under various heads of income

Unit I

Definitions of Previous Year, Assessment Year, Persons, Assessee, Income, Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures, Residential status and Incidence of Tax, Income exempt under sec.10 .

Unit II

Meaning and forms of salary, Forms and taxability of Allowances Forms, Valuation and Taxability of perquisites, Deductions from salary, Deductions u/s 80C, 80 CCC, 80 CCD, 80 CCE, 80 D, 80 DD, 80 DDB, 80 E, 80 G , 80 GG, 80 GGA , 80 GGB and 80 GGC, Computation of salary income.

Unit III

Meaning and Types of Rent –Types of House Property Taxability of income from let out property, Taxability of income from self occupied property, Tax- treatment of unrealized rent and Arrears of Rent. Computation of income from House Property.

Unit IV

Basic principles for computing Business, Income Schemes of Business Income, Deductions/ allowances Specific deductions under the Act, Specific disallowances under the Act, Permissible methods of valuation of closing stock, Computation of Income from Business or Profession.

Unit V

Definition of Capital Gain, Exceptions –Capital Gains exempt from Income Tax, Meaning of transfer, Cost of Acquisitions and Cost of Improvement, Meaning of Long Term and Short Term Capital gain, Computation of capital gain, Computation of income from other sources. Grossing up of Interest.

Text Book

1. Dr Vinod K Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi (Latest Edition)

References

1. Bagavathi Prasad, Income Tax Law and Practice, Wishwa Prakashan, New Delhi. (latest)

Section A 20%

Section B 20%

Section C 60%

Sem-VI
07UCO647

Hours/Week: 6
Credit: 5

E-COMMERCE AND BPO

Objectives:

1. To enable students to get exposed to fundamental aspects of E-Commerce.
2. To expose students to the basic requirements of BPO.

UNIT 1:

PCs and Networking – Communication media –Basic Internet concepts –applications- Intranet - Building block for internet. Ecommerce meaning – Frame work – Media convergence – Elements of Ecommerce applications – Ecommerce Consumer Applications – Ecommerce organizational applications.

UNIT 2

EDI – Benefits – Ecommerce types – UN / EDI FACT Standards. E-Business – E-Business pattern – E-Business - Basics of Enterprise resource planning –E-procurement- developing E-Business design - Business process Reengineering. Web based commerce and making tools – Electronic payment system – Internet banking.

UNIT 3

Cyber security – Cyber crime – Information technology act 2000 – UNICTRAL model law on electronic general provisions legal requirements to data messages – Electronic commerce in specific areas Indian computer emergency Response system –CERT.

Unit 4

Introduction to Business Process Outsourcing – Benefits of BPO – Growth Drivers – BPO Models and Types of Vendors. Introduction of offshore BPO – Evolution – Global ITES/BPO Scenario - Offshore BPO Destinations – Challenges of Off shoring – BPO Companies in India.

Unit 5

Career Opportunities in the BPO Industry – Employment Opportunities – Employee structure – Skill set required – Compensation levels. Contact Centre BPO – Types of Call Centres – Technology – Components and Working of a call centre – Issues and Problems – Case Study – Intel net Global. Transaction Processing BPO – Elements of Back-Office Services – Financial services – Insurance – Case study – Datamatics / Hinduja TMT.

Text book

1. P.T. Joseph S. J. ,2005, E-Commerce An Indian Perspective, Prentice Hall of India Pvt Ltd.
2. Sarika Kulkarni, 2006, Business process outsourcing, Jaico Publishing House.

References

1. Dr. Ravi Kalkota & Marcia Robinson, E- Business 2.0 – Road Map for success.Pearson education
2. Efrain Turban, Jae lee, David King & H. Michael chung, 2005,Electronic Commerce A managerial perspective Pearson Education.
3. Kamlesh K Bajaj, & Debjani Nag, 2005, Ecommerce the cutting edge of Business.

Section A 20%

Section B20%

Section C 60%

Sem-VI
07UCO648

Hours/Week: 6
Credit: 5

ENTREPRENEURIAL DEVELOPMENT

Objectives

1. To impart knowledge on Entrepreneurship and help for setting up own business
2. To open up avenues for employability.

UNIT I

Entrepreneurship: Evolution and meaning - Definitions – Theories of Entrepreneurship - Nature and characteristics of Entrepreneurship – Views of Schumpeter, Walker and Peter Drucker - Role of entrepreneurship in Economic Development - Entrepreneur and Enterprise, Entrepreneur and Intrapreneur, Entrepreneur and Manager – Functions of Entrepreneur – Qualities of entrepreneur – Types of entrepreneur – Traits of a successful entrepreneur – Motivating factors – Entrepreneurial ambitions – Compelling factors – Facilitating factors – The achievement motivation.

UNIT II

Establishing entrepreneurial systems: Search for business idea, Sources of ideas, Idea processing, Selection of Idea – Project identification and Classification- Project formulation.

UNIT III

Marketing: Concept of marketing channel, Significance of channel – Channel design – Choice of appropriate channel - Selecting channel members – Setting Quality Standards – Recruitment strategies

UNIT IV

Financial institutions supporting Entrepreneurs: IFCI- ICICI- IDBI- IRBI – NSIC- SIDBI – SFC- SIPCOT- TIIC- Commercial Banks -Incentives and Subsidies offered by the State and Central Government

UNIT V

Entrepreneurial Development Programmes: Concept - Objectives - Phases - Contents of EDP – Major institutions conducting EDP in India — Various Institutions assisting entrepreneurs: DIC – SIDO – NSIC – SSIC – SIDCO – SISI - SIPCOT – TIIC – ITCOT – Industrial Estates. – SEZs

Text Book:

1. C.B.Gupta., N.P.Srinivasan: Entrepreneurial Development: Sultan Chand & Sons

References

1. Dr. V. Sujata & Co: Entrepreneurial Development: Cauvery Publications.
2. Saravanavel. P., Entrepreneurial Development, Principles, Policies and Programmes: Ess Pee Kay Publishing House

Sec. A – 20% Sec. B – 20% Sec. C – 60%

**ELECTIVES OFFERED BY VARIOUS DEPARTMENTS FOR
UG COURSES**

Sem	Code No.	Title of the Paper	Hours	Credits
Department of Business Administration				
IV	07UBU481	Soft Skills Development	4	3
V	07UBU582	Advertisement and Sales Promotion	4	3
VI	07UBU683	Personal Growth Programme	4	3
Department of Chemistry				
IV	07UCH481	Food and Nutrition	4	3
V	07UCH582	Everyday Chemistry	4	3
VI	07UCH683	Soil Testing	4	3
Department of Commerce				
IV	07UCO481	Elements of Business Process Outsourcing (BPO)	4	3
	07UCO482	Accounts for Executives	4	3
V	07UCO583	Soft Skills Development	4	3
	07UCO584	Fundamentals of Investment Management	4	3
VI	07UCO685	Small Scale Business Development	4	3
	07UCO686	Hotel Management	4	3
Department of Computer Science				
IV	07UCS481	Office Automation	4	3
	07UCS482	Internet Concepts	4	3
V	07UCS583	Fundamentals of Computer Networks	4	3
	07UCS584	Information Technology	4	3
VI	07UCS685	E-Commerce	4	3
	07UCS686	Foundations of Computer Science	4	3
Department of Computer Application (BCA) (SFS)				
IV	07UCA481	Personal Soft Skills	4	3
Department of Economics				
IV	07UEC481	Indian Economy	4	3
V	07UEC582	Tamil Nadu Economy	4	3
VI	07UEC683	Economics of Social Issues	4	3
Department of Electronics				
IV	07UEL481	Computer Electronics	4	3
V	07UEL582	Radio and Television	4	3
VI	07UEL683	DVD Player Assembling and Troubleshooting	4	3

Department of English

IV	07UEN481	English for Competitive Exams	4	3
	07UEN482	Film Studies	4	3
V	07UEN583	English for Communication	4	3
	07UEN584	Public Speaking in English	4	3
VI	07UEN685	English of Literature	4	3
	07UEN686	English for Empowerment	4	3

Department of History

IV	07UHS481	Tourism and Travel Agency	4	3
V	07UHS582	Tourism and Automation	4	3
VI	07UHS683	Indian History for Competitive Examinations	4	3

Department of Mathematics

IV	07UMA481	Mathematics for Competitive Examinations	4	3
V	07UMA582	Graph Theory	4	3
VI	07UMA683	Operations Research	4	3

Department of Physics

IV	07UPH481	Everyday Physics	4	3
V	07UPH582	Photography	4	3
VI	07UPH683	Cell Phone Servicing	4	3
VI	07UPH684	Electrical Wiring	4	3

Department of Plant Biology & Plant Biotechnology

IV	07UBO481	Mushroom Culture	4	3
V	07UBO582	Everyday Biology	4	3
VI	07UBO683	Remote Sensing	4	3

Department of Statistics

IV	07UST481	Statistics for Management	4	3
V	07UST582	Data Analysis for Competitive Examination	4	3
VI	07UST683	Actuarial Statistics	4	3

Department of Tamil

IV	07UTA481	மைய அரசுப்பணித்தேர்வுத் தமிழ்	4	3
V	07UTA582	தமிழ் இலக்கியத்தில் மனித உரிமைகள்	4	3
VI	07UTA683	சித்த மருத்துவம்	4	3
VI	07UTA684	மக்கள் தகவல் தொடர்பியல்	4	3

