

# **B.COM.**

## **SYLLABUS: 2011**

**CHOICE BASED CREDIT SYSTEM (CBCS)**



**St. JOSEPH'S COLLEGE (Autonomous)**

*Re-accredited with A+ Grade by NAAC*

*College with Potential for Excellence by UGC*

**TIRUCHIRAPPALLI - 620 002, TN**

### B.Com: COURSE DETAIL - 2011

Sem	Part	Code	Subject Title	Hrs	Credit
1	1	11UGT110001	GENERAL TAMIL – 1 / HINDI-1 / FRENCH-1	4	3
	2	11UGE120101	GENERAL ENGLISH – 1	5	3
	3	11UCO130201	Financial Accounting	8	4
	3	11UCO130202	Business Organisation	5	4
	3	11UCO130401	ALLIED – 1: Business Economics	6	5
	4	11UCE140801	Communicative English	-	5
	4	11UFC141001	Value Education - I: Essentials of Ethics, Yoga & Stress Management	2	2
			Total Credits for Semester 1	<b>30</b>	<b>26</b>
2	1	11UGT210002	GENERAL TAMIL – 2/HINDI-2/ FRENCH-2	4	3
	2	11UGE220102	GENERAL ENGLISH – 2	5	3
	3	11UCO230203	Special Accounting	7	4
	3	11UCO230204	Modern and Rural Banking	4	4
	3	11UCO230402	ALLIED – 2: Marketing	6	5
	4	11UCE240802	Computer Literacy	2	2
	4	11UFC241002	Value Education – II : Fundamentals of Human Rights	2	1
			Total Credits for Semester 2	<b>30</b>	<b>22</b>
3	1	11UGT310003	GENERAL TAMIL – 3/ HINDI-3 / FRENCH-3	4	3
	2	11UGE320103	GENERAL ENGLISH – 3	5	3
	3	11UCO330205	Business Law	5	4
	3	11UCO330206	Accounting Packages	2	2
	3	11UCO330207	Computer Practical for Accounting Packages	2	2
	3	11UCO330403	ALLIED – 1: Basic Accounting I	6	5
	4	11UCE340901	Environment studies	4	2
	4	11UFC341003A	Professional Ethics-1: Social Ethics (OR)	2	2
	4	11UFC341003B	Professional Ethics-1: Religious Doctrine	(2)	(2)
			Total credits for semester-3	<b>30</b>	<b>23</b>

Sem	Part	Code	Subject Title	Hrs	Credit
4	1	11UGT410004	GENERAL TAMIL – 4 / HINDI-4 / FRENCH-4	4	3
	2	11UGE420104	GENERAL ENGLISH – 4	5	3
	3	11UCO430208	Corporate Accounting	5	4
	3	11UCO430209	Security Analysis and Portfolio Management	4	4
	3	11UCO430404	ALLIED – 2: Business Accounting - II	6	5
	3	11UCO430301A	Business Correspondence (OR)	4	4
	3	11UCO430301B	Company Law	(4)	(4)
	4	11UFC441004A	Professional Ethics-2 :Social Ethics (OR)	2	2
	4	11UFC441004B	Professional Ethics-2:Religious Doctrine	(2)	(2)
			Total Credits for Semester 4	<b>30</b>	<b>25</b>
5	3	11UCO530210	Cost Accounting	7	4
	3	11UCO530211	Business Management	5	4
	3	11UCO530212	Auditing	5	4
		11UCO530213	Accounting for Managerial Decisions	7	4
	3	11UCO530302A	Financial Management (OR)	4	4
	3	11UCO530302B	Retail Management	(4)	(4)
	4	11UCO540601A	Skill based Elective-I: Accounting for Executives (OR)	2	2
	4	11UCO540601B	Skill based Elective-I: Soft skills for Managers	(2)	(2)
			Total Credits for Semester-5	<b>30</b>	<b>22</b>
	6	3	11UCO630214	Costing Methods and Techniques	7
3		11UCO630215	Income Tax Law and Practice	7	4
3		11UCO630216	Information Technology	4	3
3		11UCO630217	Computer Practical for Information Technology	2	1
3		11UCO630303A	Human Resource Management (OR)	4	4
3		11UCO630303B	Entrepreneurial Development	(4)	(4)
3		11UCO630304A	Personal Effectiveness (OR)	4	3
3		11UCO630304B	Group Project		(3)
4		11UCO640602A	Skill based Elective-II: Total Quality Management (OR)	2	2
4		11UCO640602B	Skill based Elective-II: Fundamentals of Accounting Packages	(2)	(2)
		Total Credits for Semester-6	<b>30</b>	<b>21</b>	
1-5	5	11UCE551101	SHEPHERD & Gender Studies		6
		Total Credits for all Semesters	<b>180</b>	<b>145</b>	

#### SELF EMPLOYABLE COURSES OFFERED BY THE DEPARTMENT (Extra Credits)

SEM	CODE	SUBJECT TITLE	Credits
4	11UCO451304 A	Services Marketing	2
5	11UCO551304 B	Capital Market	2
6	11UCO651304 C	Hotel Management	2

\*\* Personal Soft Skills will have only viva-voce exam conducted by a panel.

@ Exam at the end of the year.

பருவம் -1  
11UGT110001

மணி நேரம் - 4  
புள்ளிகள் - 3

### பொதுத்தமிழ் - I

#### நோக்கங்கள்

1. சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல்.
2. புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்.
3. சந்திப்பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல்.

#### பயன்கள்

1. மாணவர்கள் சமூக மாற்றச்சிந்தனைகளை அறிந்துகொள்வர்.
2. சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்.
3. புத்திலக்கியங்களைப் படைக்கும் திறனையும், திறனாய்வு செய்யும் திறனையும் பெறுவர்.

#### அலகு-1

(10 மணி நேரம்)

மகாகவி பாரதியார் கவிதைகள்  
பாரதிதாசன் கவிதைகள்  
உரைநடை—முதல் மூன்று கட்டுரைகள்  
(கட்டுரைக்களஞ்சியம்)

#### அலகு-2

(12மணி நேரம்)

கவிமணி தேசிகவிநாயகம் கவிதைகள்  
நாமக்கல்கவிஞர் வெ.இராமலிங்கம் கவிதைகள்  
இலக்கணம் -வலிமிகும் இடங்கள்

#### அலகு-3

(10 மணி நேரம்)

கவிஞர் கண்ணதாசன் கவிதைகள்  
இலக்கியவரலாறு- மூன்றாம் பாகம்  
சிறுகதை- முதல் ஆறு சிறுகதைகள்

#### அலகு-4

(14 மணி நேரம்)

பாவலரேறு பெருஞ்சித்திரனார் பாடல்கள்  
அப்துல் ரகுமான் கவிதைகள்  
இலக்கிய வரலாறு – நான்காம் பாகம்  
இலக்கணம் - வலி மிகா இடங்கள்

#### அலகு-5

(14 மணி நேரம்)

கவிஞர் மேத்தா கவிதைகள்  
மொழிபெயர்ப்புக்கவிதைகள்  
சிறுகதை- 7 முதல் 12 முடிய உள்ள சிறுகதைகள்  
உரைநடை- 4முதல் 6 முடிய உள்ள கட்டுரைகள்  
(கட்டுரைக்களஞ்சியம்)

#### பாடநூல்

1. பொதுத்தமிழ் - செய்யுள் திரட்டு- தமிழ்த்துறை வெளியீடு- 2011-2014
2. சமூகவியல் நோக்கில் தமிழ் இலக்கிய வரலாறு, தமிழ்த்துறை வெளியீடு, தூய வளனார் கல்லூரி, திருச்சிராப்பள்ளி-2
3. உரைநடை நூல் - தமிழ்த்துறை வெளியீடு, 2011-2014
4. சிறுகதைத்தொகுப்பு  
(கட்டுரைக்களஞ்சியம்)

#### மதிப்பெண் பகிர்வு

பிரிவு	பாகம் -1	பாகம் -2	பாகம்-3
செய்யுள்	12 (12 வினாக்கள்)	8 (2 வினாக்கள்)	30 (2 வினாக்கள்)
இலக்கியவரலாறு	6 (6 வினாக்கள்)	8 (2 வினாக்கள்)	15 (1 வினா)
உரைநடை	-----	-----	15 (1வினா)
இலக்கணம்	2 (2 வினாக்கள்)	4 (1 வினா)	-----
சிறுகதை	-----	-----	15 (1 வினா)

Semester: I  
Code:11UGE120101

Hours :5  
Credits: 3

### GENERAL ENGLISH – I

#### Objectives:

1. To enable the students to develop their effective communicative skills in English.
2. To empower the students with fluency and accuracy in the use of English Language.
3. To transform them into globally employable persons with placement skills.

#### UNIT-I 12 Hrs

**Prose** Education.  
Employment.  
Unemployment.

**Poem** William Shakespeare— “All the World’s a Stage.”

**Letter Writing** Formal and Informal.

**Short Story** O Henry – Robe of Peace. (Extensive Reading).

**Essential English Grammar** – 1-6 units

#### UNIT-II 12 Hrs

**Prose** Application.  
Planning.  
Curriculum Vitae.

**Poem** Ben Jonson—“On Shakespeare”  
Reading Comprehension

**Short Story** Rudyard Kipling—The Miracle of Puran Bhagat  
(Extensive Reading).

**Essential English Grammar** – 7-12 units.

#### UNIT-III 11 Hrs

**Prose** Interview.  
Reporting.  
General Knowledge.

**Poem** Robert Herrick—“Gather Ye Rosebuds.”  
Note Making

**Short Story** H.G.Wells—The Truth About Pyecraft (Extensive Reading).

**Essential English Grammar** – 13-18 units

#### UNIT-IV 20 Hrs

**Prose** Review.(Super Toys)  
Stress.  
No Time.

**Poem** Oliver Goldsmith—“ The Village Schoolmaster”  
Developing story from hints

**Short Story** John Galsworthy—“Quality” (Extensive Reading).

**Essential English Grammar** – 19-24 units

#### UNIT-V 15 Hrs

**Prose** Killers.  
Galloping Growth.  
A Short Story.

**Poem** William Blake—“ From Auguries of Innocence”  
Précis Writing

**Short Story** William Somerset Maugham— Mabel  
(Extensive Reading).

**Essential English Grammar** – 25-30 units

#### Text Books

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

**Semester: I** **Hours/week : 8**  
**Paper Code: 11UCO 130201** **Credits : 4**

### 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 – I (24 hours)

Meaning and Scope of Accounting – Branches of Accounting – Objectives of Accounting – Accounting Concepts and Conventions – Brief outline 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 – II (24 hours)

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 – III (24 hours)

Accounts of Non-Trading Institutions – Receipt & Payments A/C – Income & Expenditure A/C – Statement of Affairs. Account Current, Average due date, Bank Reconciliation statement.

#### Unit – IV (24 hours)

Single Entry System - Conversion of Single Entry system in to Double entry system – Branch Accounts – Dependent Branches – Debtors system – Stock and Debtor system – Final Account system – Independent branch.

#### Unit – V (24 hours)

Consignment – Account Sales – Valuation of Unsold stock – Normal loss – Abnormal loss - Joint Venture – Sets of Books.

#### TEXT BOOK

Shukla MC, Grewal TS & Gupta SC, (2009), Advanced Accounts (Volume I), S.Chand Company Ltd., New Delhi.

#### BOOK(S) FOR REFERENCE

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, New Delhi.
4. S.N. Maheswari & S.K. Maheswari, (2005), Financial Accounting, Vikas Publishing House Pvt Ltd., New Delhi.

**Theory 20%;**

**Problems 80%**

**Semester: I** **Hours/Week : 5**  
**Paper Code: 11UCO 130202** **Credit : 4**

### **BUSINESS ORGANISATION**

#### **Objectives:**

- To enable the students to understand the basic concepts in Business Organisation
- To make the students to know the importance of entrepreneurship in contributing to the social development

#### **Unit – I (24 hours)**

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 – II (20 hours)**

Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies – Public Utilities – Public Enterprises – The Co-operative Organization.

#### **Unit – III (27 hours)**

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 – IV (26 hours)**

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 – V (23 hours)**

Corporate Restructuring, Mergers, Demergers, Conglomeration 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**

Bhushan YK, (1998), Fundamentals of Business Organisation and Management, S.Chand and Co, New Delhi.

#### **BOOKS FOR REFERENCES:**

1. Shukla, (1999), Business Organization and Management, S.Chand and Co, New Delhi.
2. Ghosh PK and Kapoor GK, (1987), Business and Society, S. Chand, New Delhi.
3. Bose JP, (1983), An outline of Business Organisation and Management, New Century Publishing House, New Delhi.

**Semester: 1** **Hours/week : 6**  
**Paper Code: 11UCO 130401** **Credits : 5**

### **ALLIED – I : BUSINESS ECONOMICS**

#### **Objectives**

- To impart the students with the basic principles and concepts of basic economics and provide knowledge on the general economic environment.
- To have knowledge on socially relevant business environment.

#### **UNIT – I (15 Hours)**

Business economics: Meaning – Definition - 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 (20 Hours)**

Analysis of demand: Meaning of demand – the basis of consumer demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept 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 (15 Hours)**

Supply and Production : Meaning of Supply – Determinants - Law - Schedule and supply curve – Elasticity of supply - Production - Production Function- Laws of Production – Iso-Quant's – Pricing - Market structure and pricing decision – Pricing under perfect competition – Characteristic and Price determination – Monopoly – Kinds – Causes - Price Output Decision and price discrimination - Monopolistic competition – Price output decision in short and Long run – Equilibrium - Oligopoly – Definition - Sources and characteristics -Price rigidity and Price Leadership.

#### **UNIT – IV (15 Hours)**

The Economic System - Capitalism and mixed economic system - Monetary Policy – Meaning – Scope - Limitations and Instruments - Fiscal policy – Definition – Objectives - Taxation Policy - Formulation and its reforms.

#### **UNIT – V (10 Hours)**

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**

Sundaram KPM & Sundaram EN-(2000), Business Economics, Sultan Chand and sons, New Delhi.

#### **BOOKS FOR REFERENCES**

1. Ravilochanan.P,(1992), Business Economics, ESS PEE KAY Publishing House ,Chennai.
2. Drivedi DN,(2002), Managerial Economics, Vikas Publishing House (p) Ltd, New Delhi.
3. Cherunilam, Francis, (2005), Business Environment, Himalaya Publishing House, New Delhi.

பருவம் -2  
11UGT210002

மணி நேரம் - 4  
புள்ளிகள் - 3

### பொதுத்தமிழ் - II

#### நோக்கங்கள்

1. சமய நல்லிணக்க உணர்வை வளர்த்தல்.
2. தமிழ்க் காப்பியங்களில் அழகும், அறிவுணர்வும் ஊட்டும் பகுதிகளைப் படித்துப் புரிந்து கொள்ளுதல்.
3. உரைநடைக் கட்டுரை எழுதும் திறன் பெறுதல்.

#### பயன்கள்

1. தமிழைத் திருத்தமாகப் படிக்கவும், பேசவும், பிழையின்றி எழுதவும் கூடிய திறன் பெறுவர்.
2. இலக்கியங்களில் படித்தவற்றை முறையாக வாழ்க்கையில் கடைப்பிடிப்பர்.

#### அலகு : 1

(12 மணி நேரம்)

சிலப்பதிகாரம் – அடைக்கலக் காதை - மதுரைக் காண்டம்  
இலக்கிய வரலாறு – சைவம் வளர்த்த தமிழ் முதல் புராணங்கள் முடிய.

#### அலகு : 2

(12 மணி நேரம்)

மணிமேகலை – சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கிய காதை  
பெரியபுராணம் – திருநாளைப்போவார் நாயனார் புராணம்  
உரைநடை – 7 முதல் 9 முடிய உள்ள கட்டுரைகள்  
(கட்டுரைக்களஞ்சியம்)

#### அலகு : 3

(12 மணி நேரம்)

கம்பராமாயணம் – வாலி வதைப்படலம்  
செம்மொழியான தமிழ்மொழியே:1 – 20 பக்கங்கள்  
இலக்கணம் – எழுத்திலக்கணம்

#### அலகு : 4

(12 மணி நேரம்)

தேம்பாவணி – மகன் நேர்ந்த படலம்  
சீறாப்புராணம் – அபீறாகு வதைப்படலம்  
உரைநடை – 10 முதல் 12 வரையிலான கட்டுரைகள்  
செம்மொழியான தமிழ்மொழியே – 21- 37 பக்கங்கள்

#### அலகு : 5

(12 மணி நேரம்)

இராவண காவியம் – ஆரியப் படலம்  
இலக்கிய வரலாறு – தமிழ் இலக்கண நூல்கள் முதல் சிற்றிலக்கியங்கள் முடிய.  
இலக்கணம் – சொல்லிலக்கணம்

#### பாடநூல்கள்

1. செய்யுள் திரட்டு – தமிழாய்வுத்துறை வெளியீடு, 2011 – 2014.
2. இலக்கிய வரலாறு, தமிழாய்வுத்துறை வெளியீடு, 2010.
3. உரைநடைநூல், தமிழாய்வுத்துறை வெளியீடு, 2011-2014
4. செம்மொழியான தமிழ்மொழியே, சங்கம் வெளியீடு, மதுரை.2010

#### மதிப்பெண் பகிர்வு

பிரிவு	பாகம் -1	பாகம் -2	பாகம்-3
செய்யுள்	12 (12 வினாக்கள்)	8 (2 வினாக்கள்)	30 (2 வினாக்கள்)
இலக்கியவரலாறு	4 (4 வினாக்கள்)	4 (1 வினா)	15 (1 வினா)
உரைநடை	-----	-----	15 (1வினா)
இலக்கணம்	2 (2 வினாக்கள்)	4 (1 வினா)	-----
செம்மொழி	2 (2 வினாக்கள்)	4 (1 வினா)	15 (1 வினா)



Sem: II  
Code: 11UGE220102

Hours :5  
Credits: 3

### GENERAL ENGLISH –II

#### Objectives:

1. To enable the students to develop their effective communicative skills in English.
2. To empower the students with fluency and accuracy in the use of English Language.
3. To transform them into globally employable persons with placement skills.

<b>UNIT-I</b>		<b>12 Hrs</b>
<b>Prose</b>	Environment. A Dead Planet. Riddles.	
<b>Poem</b>	William Wordsworth—Nutting. Shelley- Ozymandias. Filling Money Order Chalan and Bank Chalan	
<b>Short Story</b>	G.K.Chesterton – The Hammer of God (Extensive Reading)	
<b>Essential English Grammar: -31-36 Units</b>		
<b>UNIT-II</b>		<b>12 Hrs</b>
<b>Prose</b>	Qahwah A Dilemma Computeracy	
<b>Poetry</b>	John Keats—La Belle Dame Sans Merci Robert Browning- The Last Ride Together	
<b>Short Story</b>	Katherine Mansfield—A Cup of Tea (Extensive Reading)	
<b>Dialogue Writing</b>		
<b>Essential English Grammar:37-42Units</b>		
<b>UNIT-III</b>		<b>11 Hrs</b>
<b>Prose</b>	Review (Use Your English) Entertainment You and Your English	
<b>Poetry</b>	Walt Whitman- I Celebrate Myself. Mathew Arnold—Dover Beach.	

**Short Story** Thomas Wolfe—The Far and the Near (Extensive Reading)  
**Conversations**  
**Essential English Grammar:43-48Units**

#### UNIT-IV 20 Hrs

**Prose** War Minus Shooting .  
Usage and Abusage.  
**Poetry** Sarojini Naidu—The Gift of India..  
Robert Frost—Design .  
**Short Story** R.K. Narayan—Half a Rupee Worth (Extensive Reading)  
Manohar Malgonkar—Bacha Lieutenant  
**Story Telling**  
**Essential English Grammar:49-54Units**

#### UNIT-V 15 Hrs

**Prose** 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: 55-60Units**

#### Text Books

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

**Semester: 2****Hours/week : 7****Paper Code: 11UCO 230203****Credits : 4****SPECIAL ACCOUNTING****Objectives**

- To know about the basic concepts of accounting procedures
- To motivate the students to pursue higher studies like CA, ICWA and so on.
- To create the awareness to study the different accounting oriented computer programming.
- To encourage the students to face modern techniques in the accounting field

**Unit – I****(20 Hours)**

Hire Purchase System – Accounting Procedures – Default and Repossession of Stock – Hire Purchase Trading A/C – Stock and Debtors system – Installment System.

**Unit – II****(20 Hours)**

Royalties – Lease and Sub Lease - Insurance – Fire Claims – Loss of Profit (Simple) - Loss of stock.

**Unit – III****(25 Hours)**

Empties, Packages – Cases or containers Accounts.

**Unit – IV****(20 Hours)**

Partnership accounts – Division of Profit – Past adjustments and guarantee – Admission, Retirement, Death of a Partner.

**Unit – V****(20 Hours)**

Dissolution – Insolvency of Partners – Rule in Garner Vs Murray – Piecemeal distribution.

**TEXT BOOK**

Shukla MC, Grewal TS & Gupta SC, (2009), Advanced Accounts (Volume I), S.Chand Company Ltd., New Delhi.

**REFERENCE BOOKS**

1. Reddy and Murthy, (2009), Financial Accounting, Margam Publications, Chennai -17
2. Santhana Gopalan and Parthasarathy, (2009), Financial Accounting, Sultan Chand and Sons, New Delhi.
3. Gupta RL and Gupta VK, (2009), Financial Accounting, Sultan Chand and sons, New Delhi.
4. Jain SP and Narang KL, (2009), Financial Accounting, Kalyani Publishers, New Delhi.

**Semester: 2** **Hours/week : 4**  
**Paper Code: 11UCO230204** **Credits : 4**

### MODERN AND RURAL BANKING

#### Objectives:

- To enable the students to have basic knowledge on Banking Theory – Law and Practices.
- To help students to understand the latest developments take place banking and financial institutions.
- To prepare the students for career in Banks and other financial institutions.

#### Unit – I (15 Hours)

Bank – Classification, types of banks and their functions and Services  
 - Commercial Banks – Universal Banking - Central Bank – Credit control measures - EXIM Bank – Deposit Insurance and Credit Guarantee Corporation.

#### Unit – II (15 Hours)

Cheque – Essentials of a Cheque – Crossing of a Cheque – General Crossing – Special Crossing – Payment of Cheque – Collection of Cheque – Endorsement – Debit Card – Credit Card – Green Card – Smart Card.

#### Unit – III (15 Hours)

Banker – Customer – General and Special relationship between Banker and Customer – Opening of Current – Saving – Recurring - Fixed deposit Accounts – Special types of Accounts – Minor – Lunatic – Partnership Firm – Joint Stock Company – Non - Trading Institutions.

#### Unit – IV (15 Hours)

National Bank for Agricultural and Rural Development (NABARD) – Objectives – Features – Functions – Co-operative Banks – Regional Rural Banks (RRBs) – Contribution to social and rural development – Micro Credit (SHGs).

#### Unit – V (15 Hours)

E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – Indian Financial Network – Customer Grievances Redressal and Ombudsman.

#### SKILL DEVELOPMENT

- Collect and Paste (xerox) of A/c opening form for SB A/c and Current A/c
- Collect and paste pay in slip for SB A/c and Current A/c.
- Draw specimen of Demand Draft.
- Draw different types of endorsement of Cheques.
- Past specimen of Travellers Cheques / Gift cheques / Credit cheques.
- List customer services offered by at least Two banks of your choice.
- Two week inplant training can be arranged for the students compulsorily.
- Requirements for different types of loans.

#### TEXT BOOK

M.L.Tannan, (2009), Banking Law and Practice in India - India Book House, New Delhi.

#### BOOK(S) FOR REFERENCE

1. Sundaram, .K.P.M., Varshney, (2003), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Gordon, E.Natarajan, (2005), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. Radhasamy & Vasudevan, (2003), A Text Book of Banking , Sultan Chand & Sons, New Delhi.
4. Gurusamy.S, (2005), Banking Theory Law and Practice, Vijay Nicolas Imprints Pvt Ltd, Chennai.

**Semester: 2****Hours/week : 6****Paper Code: 11UCO230402****Credits : 5****ALLIED - II: MARKETING****Objectives:**

- To give basic knowledge on the concept of marketing
- To create awareness on the social issues in marketing.

**Unit – I****(18 Hours)**

Marketing – Meaning – Functions of Marketing – Marketing mix – Market Segmentation – Agricultural Marketing – Features- Problems.

**Unit – II****(18 Hours)**

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 Relation Management).

**Unit – III****(18 Hours)**

Pricing – Meaning – Objectives – Factor affecting Pricing – Methods and types of pricing.

**Unit – IV****(18 Hours)**

Promotion – Meaning – Need – Promotion mix - Personal selling – Meaning – Advantages – Limitations.

**Unit – V****(18 Hours)**

Channels of Distribution – Meaning – Wholesalers and Retailers – Supply Chain Management – Retail Marketing – Meaning – Features TQM (Total Quality Management) – Features.

**TEXT BOOK**

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

**BOOK(S) FOR REFERENCE**

1. Rajan Nair.N., Sanjith R.Nair, (1999), Marketing, Sultan Chand & Sons, New Delhi.
2. Kotler Philip, (1999), Marketing Management, Prentice Hall of India (Pvt) Ltd., New Delhi.
3. Stanton William,I.S and Charles Futrell, (1987), Fundamentals of Marketing, Mc Grew Hill Book, New Delhi.
4. Monga & Shalini Anand, (2000), Marketing Management, Deep & Deep Publications, New Delhi.

பருவம் - 3  
11UGT310003

மணி நேரம் - 4  
புள்ளிகள் - 3

### பொதுத் தமிழ் - III

#### நோக்கங்கள்

1. செம்மொழித் தமிழ்ச்செய்யுள்களான பதினென்மேல் கணக்கு, பதினென்கீழ்க் கணக்குப் பாடல்களைப் படித்துப் பொருள் புரிந்து கொள்ளும் திறன் பெறுதல்
2. பண்டைய இலக்கியங்களில் அமைந்துள்ள சமூகக் கருத்துக்களை உணர்தல்.
3. மரபுக் கவிதை வடிவங்களை அறிதல்.
4. கவிதைகளில் அணிகள் அமைந்துள்ள பாங்கைப்பிரிதல்.
5. புதினம் வழித் தற்காலச் சமுதாயச் சிக்கல்களையும், அதற்கான தீர்வுகளையும் ஆராய்ந்தறிதல்.

#### பயன்கள்

1. செம்மொழியாம் தமிழ் மொழியின் சிறப்பை அறிந்துகொள்வர்.
2. பண்டைய இலக்கியங்கள் உணர்த்தும் அறக்கருத்துக்களை அறிந்து, மாணவர் ஒழுக்க நெறியில் வாழ்ந்து சமூகத்தை மேம்படுத்துவர்.
3. மாணவர் புதினத்தைக் கற்பதன் மூலம் சமுதாயச் சிக்கல்களை உணர்ந்து அவற்றிற்குத் தீர்வு காண்பர்.

அலகு : 1

(16 மணி நேரம்)

பத்துப்பாட்டு - குறிஞ்சிப்பாட்டு (முழுமையும்)

அலகு : 2

(10 மணி நேரம்)

நற்றிணை, குறுந்தொகை, யாப்பிலக்கணம் (வெண்பா, ஆசிரியப்பா)

அலகு : 3

(10 மணி நேரம்)

இலக்கிய வரலாறு – ‘தமிழ்மொழியின் தொன்மையும் சிறப்பும்’ முதல் ‘சங்கத் தொகை நூல்கள்’ முடிய.

புதினம் – முழுமையும்.

அலகு : 4

(12 மணி நேரம்)

கலித்தொகை, பதிற்றுப்பத்து, புறநானூறு, அணியிலக்கணம்.

அலகு : 5

(12 மணி நேரம்)

திருக்குறள்

இலக்கிய வரலாறு – சங்க இலக்கியங்களின் தனித்தன்மைகள் முதல் இரட்டைக் காப்பியங்கள் முடிய.

#### பாடநூல்கள்

1. செய்யுள் திரட்டு, தமிழாய்வுத்துறை வெளியீடு (2011 - 2014)
2. சமூகவியல் நோக்கில் தமிழிலக்கிய வரலாறு, தமிழாய்வுத்துறை வெளியீடு, 2010
3. புதினம் (ஒவ்வொரு கல்வியாண்டும் ஒவ்வொரு புதினம்).

#### மதிப்பெண் பகிர்வு

பிரிவு	பாகம் -1	பாகம் -2	பாகம்-3
செய்யுள்	12 (12 வினாக்கள்)	8 (2 வினாக்கள்)	30 (2 வினாக்கள்)
இலக்கியவரலாறு	6 (6 வினாக்கள்)	8 (2 வினாக்கள்)	30 (2 வினாக்கள்)
புதினம்	-----	-----	15 (1வினா)
இலக்கணம்	2 (2 வினாக்கள்)	4 (1 வினா)	-----

Sem: III  
Code: 11UGE320103

Hours :5  
Credits: 3

### GENERAL ENGLISH -III

#### Objectives:

1. To enable the students to complete the pre-reading task to comprehend the local and global issues in the lessons..
2. To enable the students to complete the post-reading task centering on Grammar and Skill Development
3. To empower the students with globally employable skills.

#### UNIT-I

12 Hrs

Larry Collins & Dominique Lapierre  
Freedom at Midnight (Extract)  
Alfred Uhry  
Driving Miss Daisy  
Extensive Reading—Robinson Crusoe (Chapters 1-3)  
Essential English Grammar—61-66.

#### UNIT-II

12 Hrs

Alfred Lord Tennyson  
Ulysses  
Nathaniel Branden  
Our Urgent Need for Self-esteem  
Extensive Reading—Robinson Crusoe (Chapters 4-6)  
Essential English Grammar—67-72.  
Reader's Mail :The Hindu

#### UNIT-III

11 Hrs

Daniel Goleman  
Emotional Intelligence  
Marcel Junod  
The First Atom Bomb.  
Extensive Reading—Robinson Crusoe (Chapters 7-9)  
Essential English Grammar—73-78.  
Job Application.

#### UNIT-IV

20 Hrs

E.K.Federov  
Climate Change and Human Strategy.  
Paolo Mauro  
Corruption: Cases, Consequences and Agenda for further Research.  
Extensive Reading—Robinson Crusoe (Chapters 10-12)  
Essential English Grammar—79-84.  
Minutes Writing.

#### UNIT-V

15 Hrs

Anne Frank  
The Diary of Young Girl  
A.P.J.Abdul Kalam  
Wings of Fire  
Extensive Reading—Robinson Crusoe (Chapters 13-15)  
Essential English Grammar— 85-90.  
Resume Writing.

#### Text Books

1. Elango K. *Insights*. Hyderabad: Orient Blackswan Pvt Ltd,2009.
2. Murphy, Raymond. *Essential English Grammar*. New Delhi. Cambridge University Press India Ltd,2009.
3. Defoe, Daniel. *Robinson Crusoe*. Chennai: MacMillan India Ltd,2009.
4. Stevenson R.L. *Treasure Island*. Chennai: MacMillan India Ltd,2009.
5. Ram N Ed. *The Hindu*. Tiruchirappalli.

**Semester: 3****Hours/week : 5****Paper Code: 11UCO 330205****Credits : 4****BUSINESS LAW****Objectives:**

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

**Unit – I:****(15 Hours)**

The Indian Contract Act – Nature of contract – Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Void Agreements.

**Unit – II:****(15 Hours)**

Contingent Contract – Performance and discharge of contract – Remedies for breach of contract – Quasi contract (sec 1 to sec 75). 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.

**Unit – III:****(15 Hours)**

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 – IV:****(15 Hours)**

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 – V:****(15 Hours)**

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.

**TEXT BOOK**

N.D. Kapoor, (1997), Elements of Mercantile Law, Sultan and Sons, New Delhi.

**BOOKS FOR REFERENCES**

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

**Semester: 3****Hours/week : 2****Paper Code: 11UCO330207****Credits : 2****ACCOUNTING PACKAGES****Objectives:**

- To enable students to learn basic concepts and applications of Accounting Packages.
- To help students to acquire skills of operating Accounting packages effectively.

**Unit – I:****(6 Hours)**

Introduction to Accounting Packages - Features of Computerised Accounting - Introduction to Tally - Features of Tally - Creation- alteration and Deletion of Company - Company details - Accounting Features (F11) - Accounting groups – Predefined groups - User defined groups (creation, alteration and deletion) - Ledgers(Creation, alteration and deletion) - Preparation of Final accounts with adjustments and Balance sheet using ledger balances.

**Unit – II:****(6 Hours)**

Accounting Vouchers – various types of accounting Vouchers and their short cut keys - Voucher entries in Double and single entry mode - Day book – Cost Centres - Cost categories – cost centre class – Bill wise details - Interest calculation.

**Unit – III:****( 5 Hours)**

Budgets creation and alteration - Variance analysis - pay roll preparation - Statutory Features (F11) - Voucher entries using TDS, TCS & VAT.

**Unit – IV:****(7 Hours)**

Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Units of Measures, Godowns and Stock items- Batch wise details – Bill of materials-Purchase and sales order processing – Pure Inventory Vouchers – Entries in Accounting and Inventory vouchers using stock items.

**Unit – V:****(6 Hours)**

F12 – Configurations - Accounting and Inventory books - Statements of Accounts and Inventory - Group Company – Security control - Tally Audit – BRS - Extraction of Ratios, Cash flow and fund flow statement.

**TEXT BOOK**

AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.

**BOOK(S) FOR REFERENCE**

1. Vishnu P. Singh, "Tally. Erp 9", Computech Publications Ltd, New Delhi.
2. Srinivasa Vallaban, (2006), Computer Applications in Business, Sultan Chand and sons, Chennai.

**Semester: 3****Hours/week : 2****Paper Code: 11UCO330207****Credits : 2****SOFTWARE LAB FOR ACCOUNTING PACKAGES****Objective:** *To give practical exposure to students in Accounting Packages*

1. Creation, alteration and deletion of companies and user defined Accounting groups.
2. Creation, alteration and deletion of ledgers and final accounts and Balance sheet preparations.
3. Voucher entries in double entry mode.
4. Voucher entries in single entry mode.
5. Voucher entries using Cost centres and Cost categories.
6. Voucher entries using bill wise details and interest calculation.
7. Creation and alteration of budgets and variance analysis.
8. Creation, alteration and deletion of inventory masters.
9. Accounting voucher entries using stock items.
10. Order processing and voucher entries using accounting and inventory vouchers.
11. Payroll preparation and applying TDS and TCS.
12. Generation of Accounting and Inventory Reports.



**Semester : 3****Hours/week : 6****Paper Code: 11UCO 330403****Credits : 5****ALLIED 1: BASIC ACCOUNTING****Objectives:**

- To enable the students to have a thorough knowledge of the fundamental concept basic principles of accountancy.
- To provide knowledge on the importance of maintaining various book of accounts.

**UNIT – I (18 Hours)**

Accounting Principle Concepts - Subsidiary Books – Ledger.

**UNIT – II (18 Hours)**

Trail balance – Bank Reconciliation Statement - Rectification of Errors.

**UNIT – III (18 Hours)**

Trading, Profit and Loss Accounts – Balance Sheet of a Sole Trader (Simple Adjustments).

**UNIT – IV (18 Hours)**

Non-trading Organization – Preparation of Income and Expenditure Account from Receipts and Payment Accounts (simple adjustments).

**UNIT – V (18 Hours)**

Single Entry or Accounts from Incomplete Records.

**TEXT BOOK**

Shukla MC, Grewal TS and Gupta SC, (2006), Advanced Accounts Volume I, S.Chand and Company Ltd, New Delhi.

**BOOKS FOR REFERENCES**

1. Reddy TS and Murthy A, (2006), Financial Accounting, Margham Publications, Chennai.
2. Gupta RL and Gupta VK, (2006), Financial Accounting, Sultan Chand and Sons, New Delhi.
3. Gupta RL and Radhaswamy, (2006), Advanced Accountancy, Volume I, Sultan Chand and Sons, New Delhi.
4. Jain SP, Narang KL, (2004), Advanced Accountancy Volume I, Kalyani Publishers.
5. Maheshwari SN and Maheshwari SK, (2005), Introduction to Accountancy, Vikas Publishing House PVT. Ltd. New Delhi.

**SEMESTER – III****Hours/Week : 6****Code: 11UCO330501A****Credits : 5****ALLIED OPTIONAL : BUSINESS MATHEMATICS****(For II B.Com. & B.Com CA)****Objectives:**

1. To train the students in the basics of Mathematics.
2. To apply the concepts of Mathematics in optimization in Business Situations.

**UNIT - I****(18)**

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base - Arithmetic progression - Geometric progression (simple problems only) Sections 6.1-6.4, pages 142-163, Sections 7.1, 7.3, Pages 191-220, Sections 12.1, 12.2, Pages 384-395, Sections 12.4, 12.5, Pages 411-424.

**UNIT - II****(18)**

Differentiation of functions of the form  $(ax + b)^n$ ,  $e^{ax+b}$ ,  $\log(ax + b)$  - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only & trigonometric functions excluded) - Applications of differentiation - elasticity - marginal revenue - average & marginal cost - profit maximization (simple problems & business applications only) Sections 17.1-17.8, Pages 645-659, Sections 17.19, Pages 703-713, ACE 9 - ACE 30.

**UNIT - III****(18)**

Integration of functions of the form  $(ax + b)^n$ ,  $e^{ax+b}$ ,  $\log(ax + b)$  - indefinite integral - rules integration by substitution - integration by parts - integration by partial functions (algebraic functions only & trigonometric functions excluded) - Applications of integration - total cost - total revenue - maximum profits - consumer's & producer's surplus (simple problems & business applications only) Sections 18.1, 18.2, 18.4, Pages - 723-736,

Sections 18.8, 18.9, Pages 746-757, ACE 90 - ACE 110.

**UNIT - IV****(18)**

Matrices - types of matrices - operations on matrices - determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only) - Applications to matrices - Input - Output model (simple problems & business applications only) Sections 20.1-20.15, Pages 791-828, Sections 20.22, 20.23, Pages 840-849, ACE 133 - ACE 150.

**UNIT - V****(18)**

Linear programming - mathematical formulation of LP Model - graphic method - simplex method (simple problems & business applications only) LP 1 - LP 40.

**BOOKS FOR STUDY**

Business Mathematics by D.C. SANCHETTI and V.K. KAPOOR, Eleventh thoroughly Revised Edition - 2002 - SULTAN CHAND AND SONS, New Delhi.

**BOOKS FOR REFERENCE**

1. Business Mathematics by P.R. VITTAL, Revised Edition - 2001 - Margham Publications, New Delhi.
2. Introductory to Business Mathematics by V.K. KAPOOR - 2009 - S. CHAND, New Delhi.

**SEMESTER – III** **Hours/Week : 6**  
**Code: 11UCO330501B** **Credits : 5**

**ALLIED OPTIONAL : ELEMENTARY MATHEMATICS**  
**(For II B.Com. & B.Com. (CA))**

**Objectives:**

1. To give basic knowledge about Mathematics to the students who did not study Mathematics at the higher secondary level.
2. To train the students in the working techniques of various branches of Mathematics.

**UNIT - I** **(18)**

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base (simple problems only). Sections 6.1-6.4, Pages 142-163, Sections 7.1, 7.3, Pages 191-220.

**UNIT - II** **(18)**

Permutations - combinations (concepts & simple problems only) - Arithmetic progression - Geometric progression (simple problems only). Sections 9.2-9.11, Pages 302-331, Sections 12.1, 12.2, Pages 384-395, Sections 12.4, 12.5, Pages 411-424.

**UNIT - III** **(18)**

Differentiation of functions of the form  $(ax + b)^n$ ,  $e^{ax+b}$ ,  $\log(ax + b)$  - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only, trigonometric functions excluded & simple problems only). Sections 17.1-17.8, Pages 645-659, Sections 17.19, Pages 703-713.

**UNIT - IV** **(18)**

Integration of functions of the form  $(ax + b)^n$ ,  $e^{ax+b}$ ,  $\log(ax + b)$  - indefinite integral - rules - integration by substitution - integration by parts -

integration by partial functions (algebraic functions only, trigonometric functions excluded & simple problems only). Sections 18.1, 18.2, 18.4, Pages 723-736, Sections 18.8, 18.9, Pages 746-757.

**UNIT - V** **(18)**

Matrices - types of matrices - operations on matrices - determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only). Sections 20.1-20.15, Pages 791-828, Sections 20.22, 20.23, Pages 840-849.

**BOOK FOR STUDY**

Business mathematics by D.C. SANCHETTI and V.K. KAPOOR, Eleventh thoroughly Revised Edition - 2002 - SULTAN CHAND AND SONS, New Delhi.

**BOOKS FOR REFERENCE**

1. Business Mathematics by P.R. VITTAL, Revised edition 2001 - Margham Publications, New Delhi.
2. Introductory to Business Mathematics by V.K. KAPOOR - 2009 - S CHAND, New Delhi.

பருவம் - 4  
11UGT410004

மணி நேரம் - 4  
புள்ளிகள் - 3

**பொதுத் தமிழ் - 4**

**நோக்கங்கள்**

1. நாடகத்தின் நோக்கம், அதன் போக்கு, உத்திகள், பாத்திரப் பாங்கு, உரையாடல் முறை, கற்பனைத் திறம் போன்றவற்றை வெளிப்படுத்துதல்.
2. புதிய நாடகங்களைப் படைக்கும் திறனை மாணவர்களிடையே உருவாக்குதல்.

**பயன்கள்**

1. நாடகவழி அழகியல் உணர்வுகளை வளர்த்துக் கொள்வர்.
2. நாடகங்களைச் சமூகப் பயன்பாட்டிற்கு ஏற்ப உருவாக்கும் திறன் பெறுவர்.

**அலகு : 1** (12 மணி நேரம்)  
மனோன்மனீயம், பாயிரம், அங்கம் - 1, களம் 1 - 5 வரை.

**அலகு : 2** (12 மணி நேரம்)  
மனோன்மனீயம், அங்கம் - 2, களம் 1 - 3 வரை.  
உரைநடை நாடகம் - ஈரோடு தமிழன்பன் - ஈர நெருப்பு  
(முதல் மூன்று நாடகங்கள்)

**அலகு : 3** (12 மணி நேரம்)  
மனோன்மனீயம், அங்கம் - 3, களம் 1 - 4 வரை.

**அலகு : 4** (12 மணி நேரம்)  
மனோன்மனீயம், அங்கம் - 4, களம் 1 - 5 வரை.

**அலகு : 5** (12 மணி நேரம்)  
மனோன்மனீயம், அங்கம் - 5, களம் 1 - 3 வரை.  
உரைநடை நாடகம் - ஈரோடு தமிழன்பன் - ஈர நெருப்பு,  
(4, 5, 6 ஆம் நாடகங்கள்)

**பாடநூல்கள்**

1. சுந்தரனார், பெ. மனோன்மனீயம், தமிழாய்வுத்துறை (பதிப்பு), தூய வளனார் கல்லூரி, திருச்சிராப்பள்ளி-2. (அங்கம் - 3 இல் களம் - 4 நீங்கலாக)
2. உரைநடை நாடகம் - ஈரோடு தமிழன்பன் - ஈர நெருப்பு, அய்யா நிலையம், நாஞ்சிக் கோட்டை சாலை, தஞ்சாவூர் - 613 006.

**மதிப்பெண் பகிர்வு**

பிரிவு	பாகம் -1	பாகம் -2	பாகம்-3
மனோன்மனீயம்	20 (20 வினாக்கள்)	20 (5 வினாக்கள்)	60 (4 வினாக்கள்)
உரைநடை நாடகம்	-----	-----	15 (1 வினா)

Sem: IV  
Code: 11UGE420104

Hours :5  
Credits: 3

### GENERAL ENGLISH -IV

#### Objectives:

1. To enable the students to complete the pre-reading task to comprehend the local and global issues in the lessons..
2. To enable the students to complete the post-reading task centering on Skill Development and Grammar..
3. To empower the students with globally employable soft skills.

#### UNIT-I

12 Hrs

##### Life Stories

F.G.Herod  
Mother Teresa  
R.K.Narayan  
Swami and Friends  
Treasure Island (1-4)  
91—95.

Extensive Reading  
Essential English Grammar  
Film Review (The Hindu).

#### UNIT –II

12 Hrs

Imogen Grosberg  
See Off the Shine  
George Orwell  
The Porting Spirit  
Treasure Island (5-8)  
96-100.

Extensive Reading  
Essential English Grammar  
Article Writing on Current Issues.

#### UNIT-III

11 Hrs

Philip Agre  
Building an Internet Culture  
Satyajit Ray  
Odds Against Us  
Treasure Island (9-12)  
101-105.

Extensive Reading  
Essential English Grammar  
Mock Interviews

#### UNIT-IV

20Hrs

Jerzy Kosinski  
TV as Babysitter.  
E.F.Scumacher  
Technology With Human Face.  
Treasure Island (13-17)  
106-110.

Extensive Reading  
Essential English Grammar  
Mock Group Dynamics

#### UNIT-V

15 Hrs

Aluizio Borem, Fabrico  
R.Santos & David E.Bower  
Advent of Biology  
Mark Ratner & Daniel Ratner  
Nanotechnology  
Treasure Island (18-22)  
111-114.

Extensive Reading  
Essential English Grammar  
Presentation Skills

#### Text Books

1. Elango K. *Insights*. Hyderabad: Orient Blackswan Pvt Ltd,2009.
2. Murphy, Raymond. *Essential English Grammar*. New Delhi. Cambridge University Press India Ltd,2009.
3. Defoe, Daniel. *Robinson Crusoe*. Chennai: MacMillan India Ltd,2009.
4. Stevenson R L. *Treasure Island*. Chennai: MacMillan India Ltd,2009.
5. Ram N Ed. *The Hindu*. Tiruchirappalli.

**Semester : 4****Hours/week : 5****Paper Code: 11UCO430208****Credits : 4****CORPORATE ACCOUNTING****Objectives:**

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

**Unit – I: (15 Hours)**

Preparation of Company Final Accounts – Company balance sheet preparation – Computation of managerial remuneration.

**Unit – II: (15 Hours)**

Amalgamation – Absorption and external reconstruction of a company - (Inter company investments excluded).

**Unit – III: (15 Hours)**

Valuation of goodwill and shares.

**Unit – IV: (15 Hours)**

Accounts of holding companies (excluding inter-company holdings).

**Unit – V: (15 Hours)**

Liquidation - statement of affairs and deficiency accounts - liquidator's final statement of receipt and payments.

**TEXT BOOK**

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

**BOOKS FOR REFERENCES**

1. Joseph. T, (2009), Corporate Accounting, the Tata McGraw – Hill Education Private Limited, New Delhi.
2. R. L. Gupta & M. Radhaswamy , (2006), Corporate Accounting, Sultan Chand & Sons, New Delhi.
3. S.P. Jain & K.L. Narang, (2004), Advanced accountancy Volume II, Kalyani Publishers, New Delhi.
4. S N Maheshwari & S K Maheshwari, (2005), Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.

**Semester : 4****Hours/week : 4****Paper Code: 11UCO430209****Credits : 4****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT****Objectives:**

- This course introduces student to the application of various tools and techniques of Investment risk management.
- To provide knowledge on the various investment avenues that benefits the individual and nation.

**UNIT – 1 (12 Hours)**

Investment – Investment process – Speculation - Security Analysis – Construction of portfolio – Negotiable and non-negotiable securities – Mutual Funds.

**UNIT – 2 (12 Hours)**

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

**UNIT – 3 (14 Hours)**

Risk – Systematic risk – Unsystematic risk – Measurement of systematic and unsystematic risk – Fundamental Analysis – Economic Analysis - Industry Analysis – Company Analysis – Quantitative Analysis.

**UNIT – 4 (10 Hours)**

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

**UNIT – 5 (12 Hours)**

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

**Theory – 80%****Problem – 20%****TEXT BOOK**

Punithavathi Pandian, (2009), Security Analysis and Portfolio Management, Vikas Publishing House Pvt ltd, New Delhi.

**BOOKS FOR REFERENCES**

1. Natarajan L, (2009), Investment Management Security Analysis and Portfolio Management, Margham Publication, 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.
5. Graham and Dodd, (2010), Investment, Tata McGraw – Hill Publishing Company Limited, New Delhi.

**Semester: 4****Hours/Week : 6****Paper Code: 11UCO 430404****Credit : 5****ALLIED 2: BUSINESS ACCOUNTING - II****Objectives:**

- To impart basic knowledge of partnership and company accounts
- To help students to know the treatment of account in different situations.

**UNIT – 1****(20 Hours)**

Partnership Accounts I – Admission – Meaning of goodwill valuation of goodwill – Treatment of goodwill – Revaluation of assets and liabilities – New Profit Sharing Ratio - Capital Accounts – Balance Sheet of after admission.

**UNIT – 2****(20 Hours)**

Retirement and Death of partners – Revaluation of Assets and Liabilities – Treatment of Goodwill – Closing of retiring partner's Capital a/c – Joint Life Policy – Balance Sheet after Retirement and Death.

**UNIT – 3****(20 Hours)**

Partnership accounts II – Dissolution – realization account – dissolution of firm – insolvency of partners Garner Vs Murray – Piece meal distribution.

**UNIT – 4****(15 Hours)**

Company Accounts – Principles of company accounts – application – allotment – forfeiture – reissue of share.

**UNIT – 5****(15 Hours)**

Company Final Account (Simple Adjustments).

**TEXT BOOK**

Reddy TS and Murthy A, (2006), Financial Accounting, Margham Publications, Chennai.

**BOOKS FOR REFERENCES**

1. Shukla MC, Grewal TS, (2006), Advanced Accounts Volume I & II, S.Chand and Company Ltd, New Delhi.
2. Gupta RL, Gupta V.K, (2006), Financial Accounting, Sultan Chand and Sons, New Delhi.
3. Gupta RL, and Radhaswamy M, (2006), Advanced Accountancy, Volume I and II, Sultan Chand and sons New Delhi.
4. Maheshwari SN, Maheshwari SK, (2005), Introduction to Accountancy, Vikas Publishing House Pvt Ltd, New Delhi.



**Semester: 4****Hours/week : 4****Paper Code: 11UCO430301A****Credits : 4****BUSINESS CORRESPONDENCE****Objective**

To help the students to learn the principles and art of effective business communication.

**UNIT-I****(12 Hours)**

Business Communication – Introduction – Objectives - Media of Communication -Principles of Communication - Non-Verbal Communication - Barriers to Communication.

**UNIT-II****(12 Hours)**

Organizational Communication – Downward – Upward – Horizontal - Informal Communication – Email as a means of Communication.

**UNIT-III****(12 Hours)**

Need - Functions and kinds of Business Letter - Essentials of an effective business letter – layout - Enquiries and replies – Complaints - Collection letter - Circular letter -Sales letter - Bank correspondence - Insurance correspondence.

**UNIT-IV****(12 Hours)**

Report Writing – Meaning - Importance of reports - Characteristics of a good report - Preparation of report - Report by individual - Report by Committee.

**UNIT-V****(12 Hours)**

Presentation Skills – Introduction – Objective – Planning – Preparation - Practice and rehearsal - Making the presentation.

**TEXT BOOK**

Rajendra Pal, J.S. Kolharlli, (2008), Essentials of Business Communication, Sultan Chand & Sons, New Delhi

**BOOKS FOR REFERENCES**

1. Sharma, Business Correspondence & Report Writing, (2008), Tata Mcgraw - hill Education (India) Ltd., New Delhi.
2. G.S.R.K. Babu Rao, (2005), Business Communication and Report Writing, Himalaya Publishing House, New Delhi.
3. Asha Kaul, (2000), Effective Business Communication, Prentice Hall of India, New Delhi.

**Semester: 4****Hours/week : 4****Paper Code: 11UCO430301B****Credits : 4****COMPANY LAW****Objectives:**

To develop an understanding of the regulation of registered companies and to provide through understanding of the various provisions of the Indian Company Law.

**Unit – I****(12 Hours)**

The company as a business medium – Definition and Nature of a company – Formation of a company – Kinds of companies – Memorandum of Association, Articles of Association – Certificate of incorporation - Lifting of corporate veil.

**Unit – II****(10 Hours)**

Prospectus – contents of a prospectus – untrue statement – Liabilities in the case of Mis – Statement in a prospectus.

**Unit – III****(12 Hours)**

Share capital – meaning – kinds of share capital – classes of capital – Alternation of capital – shares – classes of shares – share certificate – share warrant – transfer and transmission of shares – provisions of the act relating to transfer.

**Unit – IV****(12 Hours)**

Directors – Appointment of Directors – Removal of Directors – Remuneration of Directors – powers and duties of Directors – secretary – Definition – Qualification – appointment – Duties and liabilities of a secretary.

**Unit – V****(14 Hours)**

Meetings – Meaning – kinds of meetings – Requisites of a valid meeting – voting – methods of voting – proxies – Agenda – Resolutions – Kinds of Resolutions – prevention of oppression and mismanagement – powers of the company law board – winding up of a company.

**TEXT BOOK**

Prasanta K. Gosh and Balachandran, V, (2000), Company Law and Practice – II, Sultan Chand & Sons, New Delhi.

**BOOKS FOR REFERENCES**

1. D. Chandra Bose, (2008), Business Law, PHI Learning Private Ltd, New Delhi.
2. Ashok K. Bagrial, (1992), Company Law, Vikas Publishing house Pvt. Ltd, New Delhi.
3. Kapoor, N.D., (2006), Elements of Company Law, Sultan Chand & Sons, New Delhi.

**SEMESTER – IV** **Hours/Week : 6**  
**Code: 11UCO430502A** **Credits : 5**

**ALLIED OPTIONAL : BUSINESS STATISTICS**  
**(For II B.Com. & B.Com. (CA))**

**Objectives:**

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

**UNIT - I (18)**

Measures of central tendency - arithmetic mean, median & mode - correction of incorrect values - Open end classes - weighted AM - combined AM - median for unequal intervals - quartiles, deciles & percentiles - relation between AM, median & mode - Measures of dispersion - Range - Quartile deviation - Mean deviation - standard deviation - combined SD - relation between QD, MD & SD - co-efficient of variation (simple problems & business applications only). Chapter 7 (Vol. I), Pages 177-222, Chapter 8 (Vol. I), Pages 268-301.

**UNIT - II (18)**

Measures of skewness - computation of Karl Pearson's & Bowley's co-efficient of skewness - Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks - Association of two attributes - types of association - consistency of data - Comparison of observed and expected frequencies - Yule's coefficient of association (simple problems & business applications only) Chapter 9 (Vol. I), Pages 330-341, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404-407, Chapter 12 (Vol. I), Pages 478-488.

**UNIT - III (18)**

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - weighted aggregative indices - quantity & value indices - test of adequacy of indices - time reversal test - factor reversal test

- family budget method - Time series analysis - components - method of least squares - fitting a straight line (simple problems & business applications only) Chapter 13 (Vol. I), Pages 515-545, 557-560, Chapter 14 (Vol. I), Pages 590-598, 613-619.

**UNIT - IV (18)**

Probability - concepts of probability - application of addition & multiplication theorems - conditional probability - Bayes' theorem (no proofs, simple problems & business applications only) Chapter 1 (Vol. II), Pages 751-771, 774-792.

**UNIT - V (18)**

SPSS - introduction - Basic statistical concepts - Research in behavioural sciences - Types of variables - Reliability & Validity - summarizing data - Basic concepts - Measures of central tendency - Variation - Percentiles, quartiles & Inter quartile range - Skewness. Chapter 1, Chapter 2, Sections 2.1-2.3, Chapter 3, Sections 3.1, 3.2.

**BOOKS FOR STUDY**

1. Statistical method by S.P. Gupta, 33rd revised edition, 2005, Sultan Chand & Sons, New Delhi. (For Units I, II & IV).
2. Statistical methods for practice and Research by Ajai S. Gowr, Sanjaya S. Gaur, First edition, Response books, New Delhi (For Unit V).

**BOOKS FOR REFERENCE**

1. Statistics by SIVATHANU PILLAI - 1983 - Milestone Publications, New Delhi.
2. Applied Statistics with SPSS by HUIZINGH. E - Mangalam Publications, Chennai.

**SEMESTER – IV**  
**Code: 11UCO430502B**

**Hours/Week : 6**  
**Credits : 5**

**ALLIED OPTIONAL : ELEMENTARY STATISTICS**  
**(For II B.Com. & B.Com. (CA))**

**Objectives:**

1. To give basic knowledge about Statistics to the students who did not study Statistics at the higher secondary level.
2. To train the students in the working techniques of various branches of Statistics.

**UNIT I (18)**

Measures of central tendency - arithmetic mean, median, mode - computation of individual, discrete and continuous series - Measures of dispersion - standard deviation - co-efficient of variation (simple problems & business applications only) Chapter 7 (Vol. I), Pages 177-188, 196-205, 211-218, Chapter 10 (Vol. I), Pages 282-297.

**UNIT - II (18)**

Measures of skewness - computation of Karl Pearson's co-efficient of skewness - Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks (simple problems & business applications only) Chapter 9 (Vol. I), Pages 330-338, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404-407.

**UNIT - III (18)**

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's Paasche's, Bowley's & Fisher's ideal method - quantity & value indices - Time series analysis - components - method of least squares - fitting a straight line trend only (simple problems & business applications only) Chapter 13 (Vol. I), Pages 515-525, 529-534, 537-539, Chapter 14 (Vol. I), Pages 590-598, 613-619.

**UNIT - IV (18)**

Probability - concepts of probability - applications of addition theorem & multiplication theorem (no proofs, simple problems & business applications only) Chapter 1 (Vol. II), Pages 751-765, 774-792.

**UNIT - V (18)**

SPSS - introduction - Basic statistical concepts - Research in behavioural sciences - Types of variables - Reliability and Validity - summarizing data - Basic concepts - Measures central tendency - Variation - Skewness. Chapter 1, Chapter 2, Sections 2.1-2.3, Chapter 3, Sections 3.1.1, 3.1.2, 3.1.4.

**BOOKS FOR STUDY**

1. Statistical method by S.P. Gupta, 33<sup>rd</sup> revised edition, 2005, Sultan Chand & Sons, New Delhi.
2. Statistical methods for practice and Research by Ajai S. Gowr, Sanjaya S. Gaur, First edition, Response books, New Delhi (For Unit V).

**BOOKS FOR REFERENCE**

1. Statistical by SIVATHANU PILLAI - 1983 - Milestone Publications, New Delhi.
2. Applied Statistics with SPSS by HUIZINGH. E - Mangalam Publications, Chennai.

**Semester: 5****Hours/week : 7****Paper Code: 11UCO 530210****Credits : 4****COST ACCOUNTING****Objectives**

- 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.
- To teach cost effective operational efficiency when they become employees/ entrepreneurs.

**Unit-I****(15 hours)**

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 – Tender and quotations.

**Unit-II****(25 hours)**

Material cost-purchase procedure, store keeping and stock control, pricing, issue of materials and accounting thereof, identification of slow, non-moving item. ABC analysis - levels of inventories and economic order quantity – Analysis - investigation and corrective steps for treatment of stock discrepancies-control through other means like JIT analysis, VED analysis and scrap analysis.

**Unit-III****(25 hours)**

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-IV****(25 hours)**

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 of overheads.

**Unit-V****(15 hours)**

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

**TEXT BOOK:**

Jain & Narang, (2006), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.

**BOOKS FOR REFERENCES:**

1. Bannerjee, (2005), Cost Accounting, 12th edition, Macmillan Publishers, New Delhi.
2. S.N. Maheswari, (2007), Cost Accounting, S.Chand & Co, New Delhi.
3. Jawaharlal, (2000), Cost Accounting, 4th edition, Tata-McGraw Publication, New Delhi.
4. Saxena & Vashist, (1998), Cost Accounting, S,Chand and Co, New Delhi.

**Theory 20%****Problems 80%**

**Semester: 5****Hours/week : 5****Paper Code: 11UCO 530211****Credits : 4****BUSINESS MANAGEMENT****Objectives**

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

**UNIT - I****(12 Hours)**

**Introduction:** Concept – nature- process- and significance of Management: Managerial roles- An overview of functional areas of management - Development of management thought; Classical and neo-classical systems; Contingency approaches.

**UNIT - II****(12 Hours)**

**Planning:** Concept- process- and types- Decision making – concept and process- Management by objectives; corporate planning.

**UNIT – III****(12 Hours)**

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

**UNIT – IV****(12 Hours)**

**Motivation:** Motivating and leading people at work: Motivation – concept; Theories – Maslow, Herzberg, MC Gregor, and Ouchi; Financial and non-financial incentives.

**UNIT – V****(12 Hours)**

**Leadership and Control:** Leadership – concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.) ; Likert's System management. Communication – nature - process - networks, and barriers-

effective communication. Control- Concept and process- effective control system - Techniques of control- traditional and modern.

**TEXT BOOK**

Prasad LM, (2009), Principles & Practice of Management, Sultan Chand & Sons New Delhi.

**REFERENCES**

1. Drucker Peter F, (2006), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, *et al*, (2006), Essentials of Management, Tata-McGraw Hill, New Delhi.
3. Fred Luthans, (2008), Organizational Behaviour; McGraw Hill, New York.
4. Louis A.Allen(2003), Management and Organisation, McGraw Hill, Tokyo.
5. Ansoff H.O,(2003), Corporate Strategy, McGraw Hill, New York.
6. Hampton, David R, (2000), Modern Management, McGraw Hill, New York.
7. Stoner and Free, (2000), Management, Prentice – Hall, New Delhi.

**Semester: 5****Hours/week : 5****Paper Code: 11UCO530212****Credits : 4****AUDITING****Objectives:**

- To enable the students to have basic knowledge on the principles and practices of Auditing.
- To help the students also to know the various aspects of EDP Auditing and to help them to use ICT techniques

**Unit – I (18 hours)**

Origin of audit – definition of audit – book-keeping and accountancy, auditing and investigation – qualities of an auditor – objectives of audit – internal audit and statutory audit – status of internal auditor – test check – meaning and objectives 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 – II (18 hours)**

Vouching – meaning – voucher – points to be noted in a voucher – internal check as regards cash – vouching the debit side and credit side of the cash book – teeming and lading method of frauds – vouching of trading transactions – internal check as regards purchases – duty of an auditor in connection with credit purchases, purchase return, credit sales, the duties of an auditor in connection with credit sales, sales return, goods sold on sale or return system and goods sent on consignment.

**Unit – III (18 hours)**

Verification and valuation of assets and liabilities – meaning of verification – problems in the 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 the valuation of assets – verification of assets – verification of liabilities, share capital, trade creditors, bills payable, outstanding expenses, contingent liabilities.

**Unit – IV (18 hours)**

Audit of joint stock companies – qualifications and – disqualification appointment, rotation, and removal of auditor – remuneration and expenses of an auditor – powers and duties of an auditor – status of an auditor – auditors lien – 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 law of agency – liability of an auditor to third parties.

**Unit – V (18 hours)**

EDP Auditing – definition – Need for Control – Effects of EDP Auditing – Foundations of EDP Auditing – steps in EDP Audit – Some major Audit Decisions – Legal influences of EDP Audit – Division of Auditing in EDP Environment – Online Computer Systems – Documentation under CAAT – Using CAAT in Small Business Computer Environment.

**TEXT BOOK**

1. B.N. Tandon, (2000), Principles of Auditing, S.Chand & Company, New Delhi.
2. Ravinder kumar and Virender Sharma, (2009), Auditing principles and practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.

**BOOKS FOR REFERENCE**

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

**Semester: 5** **Hours/week : 7**  
**Paper Code: 11UCO530213** **Credits : 4**

### **ACCOUNTING FOR MANAGERIAL DECISIONS**

#### **Objectives:**

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

#### **Unit – I (15 Hours)**

Management Accounting: Meaning- nature scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting.

#### **Unit – II (21 Hours)**

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 (23 Hours)**

Fund flow statement – objectives – uses and limitations – preparation of fund flow statement – schedule of changes in working capital – non-current items –adjusted profit and loss account – cash flow statement – significance – preparation of cash flow statement.

#### **Unit – IV (23 Hours)**

Capital expenditure decisions – need and importance – methods of evaluating capital expenditure proposals – pay-back period – Accounting rate of return – discounted cash flow method.

#### **Unit – V (23 Hours)**

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 and Jain, (2000), Management Accounting, Tata McGraw Hill Company Ltd., New Delhi.

#### **BOOKS FOR REFERENCES:**

1. Pillai.S and Bagavathi V, Management Accounting, Sultan Chand Company Ltd., New Delhi, 2005.
2. Shashi K. Gupta, Sharma R.K, (2005), Management Accounting Principles and Practices, New Delhi.
3. Maheswari S.N, (2004), Principles of Management Accounting, Sultan Chand and Sons, New Delhi.

**Theory 20%; Problems 80%**



**Semester: 5****Hours/week : 4****Paper Code: 11UCO 530302A****Credits : 4****FINANCIAL MANAGEMENT****Objectives**

- To know the basic concepts of Financial Management and its scope.
- To understand the application of Financial Management concepts.

**UNIT – I****(10 Hours)**

**Introduction:** Nature of Financial Management – Meaning and scope of finance function – Financial management and its functions – Goals of financial management – Profit maximization – Wealth maximization – Importance of financial management – Organisation of financial department.

**UNIT – II****(10 Hours)**

**Cost of Capital:** Cost of capital – Concept – Importance and types of cost of capital – Measurement of cost of capital – Weighted average cost of capital – Operating and financial leverages.

**UNIT – III****(10 Hours)**

**Capital Structure:** Capital structure – Meaning, factors affecting capital structure – Capital structure Theories (Simple problems).

**UNIT – IV****(10 Hours)**

**Dividend Policy** – dividend themes – Walter's model – Gordon's model – Modigliani miller model – determinants of dividend policy – forms of dividend.

**UNIT –V****(10 Hours)**

**Financial Planning:** Financial planning and forecasting – Concept – Characteristics and factors affecting financial planning – Necessity and limitations.

**TEXT BOOK**

Prasanna Chandra, (2008), Financial Management Theory and Practice - Tata McGraw Hill, New Delhi.

**BOOKS FOR REFERENCES**

1. Van Horne, (1990), Financial Management and Policy, Prentice Hall of India, New Delhi.
2. Brealey and Myers, (1985), Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
3. I.M.Pondy, (1999), Financial Management, Vani Educational Books, Chennai.
4. Kuchal, (1996), Financial Management, Chatyana Publishing House, Allahabad.
5. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.

**Problem 40%****Theory 60%**

**Semester: 5****Hours/week : 4****Paper Code: 11UCO 530302B****Credits : 4****RETAIL MANAGEMENT****Objectives:**

- To enable the students to understand the concepts of Retail Management.
- To help the students to know the operation of Physical distribution and store keeping.

**Unit-I (10 Hours)**

Retailing – Meaning – Definition – Characteristics – evolution of retailing in India – retailing principles – retail sales objectives – retailing in India – across the globe – reasons for retail growth – emerging trends in retailing – retail formats – store based; non-store based – traditional and non-traditional retailing – internet retailing – cyber retailing.

**Unit-II (10 Hours)**

Store location – importance – selection of loyalty – site analysis – trading analysis – demand and supply density – site availability – trends in store location – retail marketing segmentation – significance – market segmentation process – key retail segments.

**Unit -III (10 Hours)**

Inventory – reasons for holding inventory – methods of inventory control – selective inventory management – EOQ model – ABC analysis- VED analysis – FSN analysis – HML analysis-inventory costs- material handling –latest development in inventory management.

**Unit -IV (10 Hours)**

Retail store operations- elements of retail store operations- management of retail store- the role of centralized retailer – an integrated retailing approach – operations master schedule – store maintenance- energy management – retailing success tips.

**Unit – V (10 Hours)**

Distribution management – distribution channel – functions of a distribution channel – channel levels – elements of physical distribution – wholesaling – classification and characteristics – warehousing – need – benefits – functions- features and classifications of warehousing.

**TEXT BOOK**

Dr. Harjit Singh, (2009), Retail Management - A Global Perspective, Text and Cases, S.Chand & Company Ltd., New Delhi

**REFERENCES**

1. Gibson G Vedamani, (2004), Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi.
2. Gourav Ghosal, (2010), Retail Management, Maxford Books Publishing House, New Delhi.

**Semester: 5**

**Hours/week : 2**

**Paper Code: 11UCO 540601 A**

**Credits : 2**

**SKILL BASED ELECTIVE I: ACCOUNTING FOR EXECUTIVES**

**Objective:**

To provide an insight into Financial Accounting Procedures

**UNIT – I (5 Hours)**

Accounting Definition – Meaning – Objective – Types of Accounts – Golden Rules.

**UNIT – II (7 Hours)**

Journal – Recording in Journal – Ledger – Posting in Ledger (Simple Sums).

**UNIT – III (7 Hours)**

Subsidiary books – Cash Book – Petty Cash Book – Purchase Book – Sales Book – Purchase return book – Sales Return Book.

**UNIT – IV (4 Hours)**

Trial balance – Meaning – Methods and types – Preparation of Trial Balance.

**UNIT – V (7 Hours)**

Final Accounts – Trading Account profit and Loss Accounts – Balance Sheet (Simple Problems).

**TEXT BOOK**

1. Gupta RL and Gupta VK, (2006), Financial Accounting Sultan Chand and Sons, New Delhi.

**BOOKS FOR REFERENCES**

1. Maheshwari SN and Maheshwari SK, (2005), Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.

**Semester: 5****Hours/week : 2****Paper Code: 11UCO540601B****Credits : 2****SOFT SKILLS FOR MANAGERS****Objectives:**

1. To make the students understand the determinants of a successful and integrated personality
2. To help them to grow with the optimum realisation of individual potentialities and capacities.

**Unit – I****(6 Hours)**

Self Discovery – Importance of knowing yourself – Process of knowing yourself – SWOT analysis – Benefits of SWOT analysis – Using SWOT analysis – SWOT analysis grid - Personality – Difference between self and personality – Factors affecting personality – Types.

**Unit – II****(6 Hours)**

Attitudes – Meaning – Features – Attitude and Behaviour – Formation – Change – Types – Ways of changing attitude – Attitude in a work place – The power of positive Attitude – Developing positive Attitude – Obstacles in developing positive Attitude – Staying positive – Examples of positive Attitude – Examples of negative attitude – Overcoming negative attitude.

**Unit – III****(6 Hours)**

Communication – Meaning – Features – Kinds – Body language – Voluntary and involuntary body language – Forms – Parts – Uses – Body language in building relationships – Improving your body language – Types – Interview skills.

**Unit – IV****(6 Hours)**

Stress – Meaning – Causes – Effects – Types – Behaviour identified with stress – Coping with stress – Emotional intelligence – Group discussion – Meaning – Characters tested in a GD – Tips on GD – Types of GD – Skills required in a GD – Traits tested in a GD – GD etiquette – Areas to be

concentrated while preparing for a GD – Initiating a GD – Techniques to initiate a GD – Movement and gestures to be avoided in GD.

**Unit – V****(6 Hours)**

Time management – Introduction – 80:20 rule – Take a good look at the people around you – Examine your work – Sense of time management – Time is money – Features of time – Three secrets of time management – Time management matrix – Analysis – Effective scheduling – Grouping of activities – Five steps to successful time management – Difficulties in time management – Ideal way of spending a day.

**TEXT BOOK**

Alex. K, (2009), Success through Soft Skills, S.Chand & Company Ltd., New Delhi.

**BOOKS FOR REFERENCES**

1. Prem Bhalla, (1994), The portrait of a complete man, Pusthak Mahal, New Delhi,
2. Rajiv K Mishra, (1994), Personality Development, Rupa Publication, New Delhi,
3. Charles C Manz, (1996), The power of failure, B K Publication, New Delhi.

**Semester: 6****Hours/week : 7****Paper Code: 11UCO 630214****Credits : 4****COSTING METHODS AND TECHNIQUES****Objectives:**

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

**Unit-I (20 hours)**

Batch Costing – Contract Costing – Features of contract costing – Types of contracts – Recording of costs of contracts – Profit on contracts – Cost Plus Contracts – Escalation Clause.

**Unit-II (20 hours)**

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

**Unit-III (25 hours)**

Service or Operating Costing – Meaning of Service Costing – Transport Costing – Selection of Units – Service Cost and Management Decisions – Transport Costing – Canteen Costing – Power House Costing – Hospital Costing – Hotel Costing.

**Unit-IV (20 hours)**

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-V (20 hours)**

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.

**TEXT BOOK:**

Jain & Narang, (2009), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.

**BOOKS FOR REFERENCES:**

1. Bannerjee, (2005), Cost Accounting, 12th edition, Macmillan Publishers, New Delhi.
2. S.N. Maheswari (2007), Cost Accounting, S.Chand & Co, New Delhi.
3. Jawaharlal, (2000), Cost Accounting, 4th edition, Tata-McGraw Publication, New Delhi.
4. Saxena & Vashist, (1998), Cost Accounting, S,Chand and Co, New Delhi.

**Theory 20%    Problems 80%**

**Semester: 6****Hours/week : 7****Paper Code: 11UCO630215****Credits : 4****INCOME TAX LAW AND PRACTICE****Objectives:**

- To help the students understand and apply basic concepts and provisions of Income Tax Act 1961.
- To help students compute income of individuals under various heads of income.

**Unit – I****(18 Hours)**

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

**Unit – II****(26 Hours)**

Meaning, forms and Taxability of Salary and Allowances – Valuation and Taxability of Perquisites- Deductions from Salary- Deductions for individuals U/S 80- Computation of Taxable salary.

**Unit – III****(18 Hours)**

Meaning of GAV and NAV – Types of House Property – Deduction in v/s 24 - Computation of Income from House Property.

**Unit – IV****(22 Hours)**

Basic Principles for Computing Business Income – Specific Deductions under the Act, Specific Disallowances under the Act – Computation of Income from Business or profession.

**Unit – V****(21 Hours)**

Definition of Capital Gain, Exceptions – Capital Gains exempt from Income Tax – Meaning of Transfer – Cost of Acquisitions and Cost Improvement – Meaning of Long Term and Short Term Capital Gain –

Computation of Capital Gain – Grossing up of Interest - Computation of Income from other Sources.

**TEXT BOOK**

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

**BOOKS FOR REFERENCE**

1. Bagavathi Prasad, “Income Tax Law and Practice”, Wishwa Prakashan, New Delhi, (Latest Edition).

**Theory 20%; Problems 80%**

**Semester: 6****Hours/week : 3****Paper Code: 11UCO 630216****Credits : 3****INFORMATION TECHNOLOGY****Objectives:**

- To make the students familiar with the use of IT and the various facets of IT.
- 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 – Functions – Microsoft Windows XP-Task Bar, Desktop and customizing. My computer – setting, control panel components. - Windows explorer-using help and search features. System utilities – System and application - Word processing using Ms Word 2007. 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 – III**

Spread sheet using Microsoft Excel 2007. 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 – IV**

Making presentation using Microsoft Power Point 2007. 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 and animation – adding transition – inserting pictures and tables from other office products. Creating and using master slides.

**Unit – V**

Creating web images – Customise and Automate – Fix and Enhance Photos – Paint and draw – Prepare art for other applications – Print photos – work with 3D images – Work with layers and selection.

**TEXT BOOK**

1. ITL Education Solution Ltd, Introduction to Information Technology, Dorling, Kindersley (India) Pvt. Ltd, New Delhi.
2. Bouton (latest version) Adobe Photoshop Fundamental with imageready2, BPB Publications, New Delhi. (Unit V)

**BOOKS FOR REFERENCES**

1. Efraim Turban *et al*, (2006), Introduction to Information Technology, Wiley India Pvt. Ltd., New Delhi.
2. Leon, (2006), Introduction to computers, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Srinivasa Vallaban SV, (2005), Computers in Business, Sultan Chand and Sons, New Delhi.
4. Alexix Leon and Mathew Leon, (2005), Introduction to computers with Ms Office 2000, TMH, New Delhi.
5. Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.

**Semester: 6**

**Hours/Week : 3**

**Paper Code: 11UCO 630217**

**Credits : 1**

**COMPUTER PRACTICALS FOR INFORMATION TECHNOLOGY**

**Objectives:**

- To equip the students with practical skills to use Ms Office Package.
  - To help the students to have knowledge through ICT enabled learning.
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
  14. Creating designs using adobe Photoshop.
  15. Working with layers and selection
  16. Print designs and photo.
  17. Working with 3D images.

One exercise each in Ms Word, Ms Excel, Ms Point and Adobe Photoshop

**Practical 60 marks**

**Viva Voce 40 Marks**



**Semester: 6****Hours/week : 4****Paper Code: 11UCO 630303A****Credits : 4****HUMAN RESOURCE MANAGEMENT****Objectives:**

- To enable the students to understand the Human resource management concepts and principles
- To create an awareness about the existing HR practices of the companies in India

**UNIT - 1****(12 Hours)**

HUMAN RESOURCE MANAGEMENT-AN INTRODUCTION - Meaning and –Objectives of Human resource management (HRM) - scope - Functions of Human Resource Management - Qualities of HR Manager- Human resource management as a Profession - Strategic HRM- an overview- Human Resource Information System (HRIS).

**UNIT - 2****(12 Hours)**

HR-PROCUREMENT- Job Analysis-meaning and process-Job Design- Human Resource Planning (HRP) - meaning and significance-factors affecting HRP- Steps in HRP process Recruitment – process and sources – Selection- phases of selection process - Placement, Orientation and Socialization.

**UNIT - 3****(12 Hours)**

HR –DEVELOPMENT- Career Planning- meaning and benefits- Employee Training- meaning and significance- methods of employee training -Management Development programmes.

**UNIT - 4****(12 Hours)**

HR– EVALUATION AND COMPENSATION- Performance Evaluation- meaning and objectives- process and methods of performance evaluation- Job Evaluation- an overview Compensation Administration- Factors Influencing Wage and Salary Administration-Components of Wage and Salary Administration-Incentives and Benefits- elements.

**UNIT - 5****(12 Hours)**

HR – MAINTENANCE AND MOTIVATION- Employee Safety and health- Essential of an effective safety programmes-Discipline and Disciplinary Action- Employee Grievance- Human Resources Audit- Human Resources Accounting- International Human Resource Management practices – HR Practices in India.

**TEXT BOOK:**

Durai Pravin (2010), Human Resource Management, Pearson Education, New Delhi

**BOOKS FOR REFERENCES:**

1. Mamoria C. B. & Gankar S. V (2008), Human Resource management, Himalaya Publishing House New Delhi
2. Monappa A and Saiyadain, M (2001) Personnel management, McGraw Hill Education, New Delhi
3. DeCenzo, D.A. & Robbins, S.P (2001), Fundamentals of Human Resource Management, John Wiley and Sons, New Delhi.

**Semester: 6****Hours/week : 4****Paper Code: 11UCO630303B****Credits : 4****ENTREPRENEURIAL DEVELOPMENT****Objectives:**

- To inculcate in the students a sense of becoming “Job Providers” rather than “Job Seekers”
- To develop innovative skills and open up avenues for employability
- To impart knowledge on Entrepreneurship and help for setting up own business
- To create awareness about the various Institutions offering Financial assistance and conducting Training Centres.

**Unit – I****(15 Hours)**

Concepts: Entrepreneurship: Definition – Characteristics of Entrepreneurship – Socio-Economic origins of Entrepreneurship - Environmental factors affecting entrepreneurship – Views of Schumpeter, Walker and Peter Drucker – Barriers to Entrepreneurship; Role of entrepreneurship in Economic Development; Entrepreneur: Definition and Meaning - Entrepreneur Vs Enterprise, Entrepreneur Vs Manager – Qualities of entrepreneur – Types of entrepreneur – Traits of a successful entrepreneur – Functions of Entrepreneur – Motivating factors: Entrepreneurial ambitions – Compelling factors – Facilitating factors.

**Unit – II****(13 Hours)**

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

**Unit – III****(10 Hours)**

Incentives and Subsidies: Meaning – Need – Schemes of Incentives – Incentives for development of Industries in Backward areas – Subsidies and Incentives in Tamil Nadu Entrepreneurial Development Programmes: Objectives - Phases - Contents.

**Unit – IV****(12 Hours)**

Institutions assisting entrepreneurs: DIC – SIDO – NSIC – SSIC – SIDCO – SISIs -TIDCOs - SIPCOT – TIIC – ITCOT – SFC – SIDCs.

**Unit – V****(10 Hours)**

Industrial Estates – Special Economic Zones – FDI – Green Field Investment.

**TEXT BOOK:**

C.B.Gupta., N.P.Srinivasan, (2008), Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

**BOOKS FOR REFERENCES:**

1. Dr. V. Sujatha & Co, (2000), Entrepreneurial Development, Cauvery Publications, Tiruchirappalli.
2. Saravanavel. P., (2005), Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore.

**Semester: 6****Hours/week : 4****Paper Code: 11UCO630304A****Credits : 3****PERSONAL EFFECTIVENESS****Objectives:**

- To enable students to know themselves and to develop his/her personality
- To impart basis skills so as to enhance their personal effectiveness

**Unit – I (12 Hours)**

Personal quality – self improvement as a never ending process.  
Deming's quality chain Reaction - Keys to quality- Joiner Triangle.

**Unit – II (12 Hours)**

Self discovery – importance – process of knowing yourself – SWOT analysis. Positive attitude- features – formation of attitude – ways of changing attitude in a person – Developing positive attitude – obstacles in developing positive attitude.

**Unit – III (12 Hours)**

The key elements of interpersonal communication – Eye- Posture/ Movement – Gestures/ Facial expression – Dress/appearance- voice/vocal variety- language/non-words- listener involvement -humour. The nature self.

**Unit – IV (12 Hours)**

Conversation – why conversations go wrong – Putting conversation in context – working out relationship – setting a structure – managing behaviour - ways to improve conversation.

**Unit – V (12 Hours)**

Time management – Analyzing use of time – planning for success – goal setting – working out priorities – use of time planners- Leadership – Leadership styles – types of power enjoyed by a leader – Major attributes of leadership.

**TEXT BOOKS:****Unit 1**

Jeffrey E.Lickson, (2004), The Continuously Improving Self, Viva Books Private Ltd., New Delhi -110002.

**Unit 2**

K.Alex, (2008), Soft Skills, S.Chand and Company Ltd., New Delhi -110055.

**Unit 3**

Bert Decker, (2004), The Art of Communicating, Viva Books Private Ltd., New Delhi -110002.

**Unit 4**

Alan Barker, (2006), Personal Effectiveness. Kogan Page India Private Ltd., New Delhi -110002.

**Unit 5**

Tim Hindle, (2008), The Winner's Manual, Dorling Kindersley Limited, London.

**BOOK FOR REFERENCE:**

E H McGrath, (2007), "Basic Managerial Skills for All", Prentice-Hall of India Limited, New Delhi -110 001.

**Semester: 6****Hours/Week : 2****Paper Code: 11UCO 640602A****Credits :2****TOTAL QUALITY MANAGEMENT****Objective:**

To enable the students to understand the Total Quality Management concept, principles and practices

**Unit – 1 INTRODUCTION (6 Hours)**

Total Quality Management (TQM)- meaning and importance - Definition and Dimensions of Quality, Quality Planning, Quality costs - Techniques for Quality Costs Analysis, Total Quality Management, Historical Review, Principles of TQM, steps in TQM Implementation- Barriers to TQM Implementation.

**Unit – 2 TQM PRINCIPLES (6 Hours)**

Customer satisfaction – Customer Perception of Quality, Customer Complaints, Service Quality, Customer Retention, Employee Involvement – Motivation, Empowerment, Teams, Recognition and Reward, Performance Appraisal, Benefits, Continuous Process Improvement —Relationship Development, Performance Measures – Basic Concepts.

**Unit – 3 QUALITY ENHANCEMENTS AND MANAGEMENT (6 Hours)**

Role of Management in quality enhancement- Quality Council, Quality Statements, Deming Philosophy on quality enhancement and management - Enterprise *Quality Enhancement- an overview*.

**Unit – 4 TQM TOOLS (6 Hours)**

Benchmarking – meaning and characteristics - Need for Benchmarks- Benchmarking Process, Quality Function Deployment (QFD) – House of Quality, QFD Process, Benefits, unction, Total Productive Maintenance (TPM) – Concept, Improvement Needs.

**Unit – 5 QUALITY SYSTEMS (6 Hours)**

Need for ISO 9000 and Other Quality Systems, ISO 9000:2000 Quality System – Elements, Implementation of Quality System, Documentation, Quality Auditing, TS 16949, ISO 14000 – Concept, Requirements and Benefit.

**TEXT BOOK:**

Narayana V. and Sreenivasan N.S.,( 1996), Quality Management - Concepts and Tasks, New *Delhi*: New Age International

**BOOKS FOR REFERENCES:**

1. James R.Evans & William M.Lindsay, (2002), The Management and Control of Quality, (5<sup>th</sup> Edition), South-Western: Thomson Learning
2. Oakland, J.S. (1989), Total Quality Management, 2<sup>nd</sup> ed. Oxford: Butterworth, Heineman Ltd London.

**Semester: 6****Hours/week : 2****Paper Code: 11UCO640602B****Credits : 2****Skill Based Elective 2: Fundamentals of Accounting Packages****Objectives:**

- To enable students to learn basic concepts and applications of Accounting Packages.
- To help students to acquire skills of operating Accounting packages effectively.

**Unit – I****(6 Hours)**

Introduction to Accounting – Meaning –Types of Accounts –Journal – ledger- Trial balance.

**Unit – II****(6 Hours)**

Accounting Packages- Introduction To Tally – Features-Creation and alteration of Companies – Accounting groups- Ledgers creation, alteration and deletion – Final accounts and Balance sheet extraction.-Accounting Features.

**Unit – III****(6 Hours)**

Accounting Vouchers – Types of vouchers (short cut keys)– Voucher entries -Extraction of Day book and Trial balance.

**Unit – IV****(6 Hours)**

Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Units of Measures, Godowns and Stock items – Inventory Features.

**Unit – V****(6 Hours)**

Batch wise details – Bill of materials-Purchase and sales order processing – Pure Inventory Vouchers – Entries in Accounting and Inventory vouchers using stock items.

**TEXT BOOKS**

1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I)
2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai. (Units II,III,IV,V)

**BOOKS FOR REFERENCES:**

1. Vishnu P. Singh, (2010), Tally Erp 9, Computech Publications Ltd, New Delhi.
2. V. Srinivasavallaban, (2006),Computer Applications in Business, Sultan Chand and sons, Chennai.

**Theory 1 hour; Practical 1 hour**

**Semester: 4****Paper Code: 11UCO451304A****Hours/week :****Credits : 2****SERVICES MARKETING****Objectives:**

- To give basic knowledge on the concepts of service marketing.
- To create awareness on the social issues in service marketing.

**UNIT – I****(12 Hours)**

Services – concept – goods and services – features of marketing services – significance – behavioral profile of the users.

**UNIT – II****(13 Hours)**

Tourism marketing – concept – users of tourism services –behavioral profile of users – product planning and development –segmentation for tourism – market information for tourism – marketing mix for tourism.

**UNIT – III****(12 Hours)**

Hotel marketing – concept – hotel and its typology – users of hotel services – segmentation for hotels – product planning and development – marketing mix for hotels.

**UNIT – IV****(10 hours)**

Hospital marketing –types of hospitals –trends in medicare-marketing medicare- marketing mix for hospitals.

**UNIT – V****(13 hours)**

Consultancy marketing – rationale behind consultancy marketing – users of consultancy services – behavioral profile of users – market segmentation for consultancy organizations – formulation of marketing mix for consultancy organizations.

**TEXT BOOK**

Jha SH, (2008), Service marketing, Himalaya Publishing house, New Delhi.

**BOOKS FOR REFERENCES**

1. Janin JN and Singh PP, (2007), Modern Marketing of Services Principles and techniques, Paperback regal Publication, New Delhi.
2. Vallarie A Zeithaml and Mary Jo bitner, (2003), Service Marketing, Integrating Customer Focus across the firm, 3rd edition, Tata Mcgraw-Hill Publishing company Ltd, New Delhi.
3. Roland T. Rust *et al*, (1996), Service Marketing, HarperCollins College Publishers, New York.

**Semester: 5****Hours/week :****Paper Code: 11UCO551304B****Credits : 2****CAPITAL MARKET****Objectives:**

- \* To introduce basic concepts of capital market
- \* To provide exposure to various avenues of investments in capital Markets

**UNIT – I INTRODUCTION (12 hours)**

Market types – Normal Market – Odd Lot Market – Retdebt Market – Auction Market – Trading software, Screen Based Trading, Online Trading, Invoking an inquiry screen – Order Management – Entering orders – Order Modification - Order Cancellation – Order Matching - Trade Management – Auction - Entering Auction orders – Auction order modification – Auction order Cancellation – Auction order Matching – Limited Physical Market – Retdebt Market (RDM) – Internet Broking.

**UNIT – II CLEARING AND SETTLEMENT (13 Hours)**

Introduction – Settlement Cycle – Securities settlement – settlement guarantee- Role of Clearing Corp Funds Settlement – Shortages Handling – Risk Containment Measures – International Securities Identification Number (ISIN) – Demat, Remat and Electronic Transfer of Securities – Investor Protection Fund – Clearing Software – Data and Reports Download – File Transfer Protocol.

**UNIT – III TRADING MEMBERSHIP AND LEGAL FRAMEWORK (13 Hours)**

SEBI and its Regulations - Stock Brokers – Sub-Brokers – Broker Clients Relations – Sub-Broker-Clients Relations – Dispute, Arbitration and Appeal – Code of Advertisement – Legal Framework- The Depositories Act 1996, Indian Contract Act 1872, The Companies Act, 1956, Income Tax Act, 1961 – Money Laundering Act 2002.

**UNIT – IV AN OVERVIEW OF THE INDIAN SECURITIES MARKET (10 Hours)**

Introduction – Market Segments – Products and Participants – Derivatives Market – Reforms in Indian Securities Markets – Research in Securities Markets – Testing and Certification.

**UNIT – V FUNDAMENTAL VALUATION CONCEPTS (12 Hours)**

Elementary statistical concepts – Understanding financial statements – PE, EPS, Important Ratio Analysis, Time Value of Money – Future Value of a single Cash Flow – Future Value of an Annuity – Present Value of a Single Cash Flow – Present Value of an Annuity – Equity Research.

**Text Book:**

**National Stock Exchange of India Ltd. (NSE) .**

**Semester: 6****Paper Code: 11UCO651304C****Hours/week :****Credits : 2****HOTEL MANAGEMENT****Objectives:**

- To introduce basic concepts in hotel management to students.
- To provide them skills to manage and administer hotels.

**Unit – I****(12 Hours)**

Front office operations: Receiving the guests. Lobby, registering, Reservation, Baggage Handling, Telephone Duties, Property Management. Hotel Law, Hygiene, Personnel management, Economics, Tourism, Fast food industry, Guest Psychology.

**Unit – II****(12 Hours)**

House Keeping Operations: Cleaning agents, Methods of Cleaning, Bed making, Room Maintenance.

**Unit – III****(12 Hours)**

Food Beverages service: Restaurant-Different Types, Restaurant Staff Organisation Structure-Duties Responsibilities of Staff.

**Unit – IV****(12 Hours)**

Food Production: Introduction of French Cuisine, Chinese Cuisine and Indian Cuisine Kitchen organization structure – Duties and Responsibilities of Kitchen Brigade.

**Unit – V****(12 Hours)**

Operating cost statement of Hotel, Canteen cost Sheet.

**TEXT BOOK(S)**

Unit	Text Book	Chapter (Section)
1	1	Front office management, House keeping operations
2	2	House Keeping operations by sudir Andrews.

3	3	Food and Beverages Management by sudir Andrews
4	4	Cookery theory by Mrs. Arora.
5	5	Cost Accounting by R.S.N.Pillai.

**BOOK(S) FOR REFERENCE**

1. The Theory of Catering –Sixth Edition-by Ronald Kintonand Victor Ceserani Publishers English Language Book Society/Edward Arnold.
2. Front Office Operations and Administration by Dennis L. Foster Publishers-Library of Congress Cataloging – in-Publication Data.



### SKILL BASED ELECTIVES

#### BOTANY

11UBO540601	Mushroom Culture
11UBO640602	Herbal Technology

#### BUSINESS ADMINISTRATION

11UBU540601	Personality Development
11UBU640602	Managerial Skills

#### CHEMISTRY

11UCH540601	Food and Nutrition
11UCH640602	Everyday Chemistry

#### COMMERCE

11UCO540601A	Accounting for Executives
11UCO540601B	Soft Skills for Managers
11UCO640602A	Total Quality Management
11UCO640602B	Fundamentals of Accounting Packages

#### COMMERCE (CA)

11UCC540601	Soft Skills
11UCC640602	Basics of Accounting

#### COMPUTER APPLICATIONS (Dept of IT)

11UBC540601A	Fundamentals of IT
11UBC540601B	Internet Concepts
11UBC640602A	Visual Programming
11UBC640602B	Flash

#### COMPUTER SCIENCE

11UCS540601A	Office Automation
11UCS540601B	Internet Concepts
11UCS640602A	Fundamentals of Computer Networks
11UCS640602B	E-Commerce

#### ECONOMICS

11UEC540601	Security Analysis
11UEC640602	Economics of Insurance

#### ELECTRONICS

11UEL540601	DVD Troubleshooting and Assembling
11UEL640602	PC Assembling

#### ENGLISH LITERATURE

11UEN540601	Business English Writing
11UEN640602	Media Skills

#### HISTORY

11UHS540601	Indian History for Competitive Exams
11UHS640602	Tourism and Travel Management

#### MATHEMATICS

11UMA540601	Mathematics for Competitive Exams
11UMA640602	MATLAB

#### PHYSICS

11UPH540601	Cell Phone Servicing
11UPH640602A	Electrical Wiring
11UPH640602B	Videography

#### STATISTICS

11UST540601	Data Analysis for Competitive Exams
11UST640602	Statistics for Management

#### TAMIL

11UTA540601	தமிழ் இலக்கியத்தில் மனித உரிமைகள்
11UTA640602	மைய அரசுப் பணித் தேர்வுத்தமிழ்