REVISED SCHEME OF EXAMINATION:

SEMESTER I

<table>
<thead>
<tr>
<th>Course Content</th>
<th>Name of the Course</th>
<th>Ins. Hours</th>
<th>Credits</th>
<th>CIA</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART 1</td>
<td>Language Paper – I</td>
<td>4</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART II</td>
<td>English Paper - I</td>
<td>4</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART III</td>
<td>Core Paper – I : Financial Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper – II : Business Communication</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Allied Paper – I : Business Economics</td>
<td>6</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART IV</td>
<td>* Basic Tamil / Advanced Tamil / NME</td>
<td>2</td>
<td>2</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Soft Skill – I</td>
<td>2</td>
<td>3</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
</tbody>
</table>

Non Major Elective Papers:
Any one of the following:
1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO

SEMESTER II

<table>
<thead>
<tr>
<th>Course Content</th>
<th>Name of the Course</th>
<th>Ins. Hours</th>
<th>Credits</th>
<th>CIA</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART I</td>
<td>Language Paper – II</td>
<td>4</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART II</td>
<td>English Paper - II</td>
<td>4</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART III</td>
<td>Core Paper – III : Advanced Financial Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper – IV : Principle of Management</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Allied Paper – II : Indian Economy</td>
<td>6</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART IV</td>
<td>* Basic Tamil / Advanced Tamil / NME</td>
<td>2</td>
<td>2</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Soft Skill – II</td>
<td>2</td>
<td>3</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
</tbody>
</table>

Non-major Elective Papers
Any one of the following:
1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self Help Group
### SEMESTER III

<table>
<thead>
<tr>
<th>Course content</th>
<th>Name of subject</th>
<th>Ins Hrs</th>
<th>Credits</th>
<th>CIA</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART III</td>
<td>Core Paper V :Corporate Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper VI :Business Laws</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper VII :Banking Theory Law and Practice</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper VIII :Marketing</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Allied Paper III: 1. Business Statistics or 2. Rural Economics</td>
<td>6</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART IV</td>
<td>Environmental Studies</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Soft Skill</td>
<td>2</td>
<td>3</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
</tbody>
</table>

### SEMESTER IV

<table>
<thead>
<tr>
<th>Course content</th>
<th>Name of subject</th>
<th>Ins Hrs</th>
<th>Credits</th>
<th>CIA</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART III</td>
<td>Core Paper IX : Advanced Corporate Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper X :Company Law</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper XI :Financial Services</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper XII :Indirect Taxation</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Allied Paper IV: 1. Elements of Operational Research (or) 2. International Economics</td>
<td>6</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>PART IV</td>
<td>Environmental Studies</td>
<td>1</td>
<td>2</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Soft Skill - IV</td>
<td>2</td>
<td>3</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
</tbody>
</table>
### SEMESTER V

<table>
<thead>
<tr>
<th>Course content</th>
<th>Name of subject</th>
<th>Ins Hrs</th>
<th>Credits</th>
<th>CIA</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART III</td>
<td>Core Paper XIII: Elements of Cost Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper XIV: Practical Auditing</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper XV: Entrepreneurial Development</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper XVI: Financial Management</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Elective Paper I:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Income Tax Law and Practice – I (or)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Visual Basic Programming</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PART V</td>
<td>Value Education</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SEMESTER VI

<table>
<thead>
<tr>
<th>Course content</th>
<th>Name of subject</th>
<th>Ins Hrs</th>
<th>Credits</th>
<th>CIA</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART III</td>
<td>Core Paper XVII: Advanced Cost Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper XVIII: Management Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Core Paper XIX: Business Environment</td>
<td>5</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Elective Paper II:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Income Tax Law and Practice - II</td>
<td>6</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Or</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Visual Basic Practical</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elective Paper III:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Human Resource Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Or</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Portfolio Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Extension Activities</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

****

AC.F’16
Objectives

1. To enable the students to know the Principles of Accounting in General.

Unit I: Introduction

Unit II: Final Accounts
Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

Unit III: Rectification of Errors and Bank Reconciliation Statement

Unit IV: Depreciation and Insurance Claims
Insurance Claims - Calculation of Claim Amount - Average Clause.

Unit V: Single Entry System

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com
Core Paper II - BUSINESS COMMUNICATION

Objectives

1. To facilitate the students to understand the concept of Communication.
2. To know the Basic Techniques of the Modern forms of Communication.

Unit I: Communication
Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

Unit II: Business Letters

Unit III: Correspondence
Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

Unit IV: Reports and Meetings

Unit V: Forms of Communication
Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

Suggested Readings

E-Resources
www.newagepublishers.com
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chron.com
UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics

Definition – Scope and Importance of Business Economics


UNIT II

Demand and Supply Functions:


UNIT III


UNIT IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale

Cost Classification – Break Even Analysis

UNIT V


Recommended Texts

1. S. Shankaran, Business Economics - Margham Publications - Ch -17
NON MAJOR ELECTIVE – Any one of the following (Semester wise)

I SEMESTER

1. BASICS OF COMPUTER

INTRODUCTION - UNIT – I
1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

MS WORD – UNIT - II
5. Text Manipulations
6. Usage of Numbering, Bullets, Footer and Headers
7. Usage of Spell check, Find & Replace
8. Text Formatting
9. Picture insertion and alignment
10. Creation of documents, using templates
11. Creation templates
12. Mail Merge Concepts
13. Copying Text & Pictures from Excel

MS-EXCEL - UNIT – III
14. Cell Editing
15. Usage of Formulae and Built-in Functions
16. File Manipulations
17. Data Sorting (both number and alphabets)
18. worksheet Preparation
19. Drawing Graphs
20. Usage of Auto Formatting

MS-POWER POINT – UNIT – IV
21. Inserting Clip arts and Pictures
22. Frame movements of the above
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates

INTERNET – UNIT – V
27. Introduction to Internet
28. WWW
29. E-Mail

REFERENCE BOOKS :
2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.
2. BASICS OF RETAIL MARKETING

UNIT – I
Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

UNIT – II
Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

UNIT – III
Retail location factors – Branding in retailing – private labeling – Franchising concept.

UNIT – IV
Communication tools used in Retailing – Sales promotion, e-tailing, window display

UNIT - V
Supply chain management – definition – importance – Role of information Technology in retailing.

Reference Books:

1. Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New Delhi

2. Retail Management – Suja Nair, Himalaya Publishing house.
3. AN OVERVIEW OF ISO

UNIT-I


UNIT-II


UNIT-III


UNIT-IV

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

UNIT-V

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

REFERENCE BOOKS

   A.K.Chakraborty
   P.K.Basu
   S.C.Chakravarthy

PUBLICATIONS: Asian Books Pvt. Ltd.
4. BASICS OF HEALTH CARE MANAGEMENT

UNIT – I PERSONAL (SELF) HEALTH CARE

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

UNIT – II FAMILY HEALTH CARE

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns

UNIT - III COMMUNAL HEALTH CARE

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

UNIT – IV HEALTH AWARENESS

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

UNIT – V HEALTH DISASTER MANAGEMENT

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

Books for reference:

Text books on

1. Social and preventive Medicine, K. Park, Brimnot publishers
II SEMESTER

Core Paper III  - ADVANCED FINANCIAL ACCOUNTING

Objectives

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business.

Unit I : Branch Accounts
Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

Unit II : Departmental Accounts
Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

Unit III : Hire Purchase and Installment System
Hire Purchase System - Default and repossession - Hire Purchase Trading Account.

Installment System - Calculation of Profit.

Unit IV : Partnership Accounts
Admission of a Partner - Retirement of a Partner - Death of a Partner.

Unit V : Partnership Accounts
Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com
Core Paper IV - PRINCIPLES OF MANAGEMENT

Objectives

1. To make the students to understand the basic concepts of management.
2. To prepare the students to know about the significance of the management in Business.

Unit I : Introduction

Unit II : Planning

Unit III : Organisation

Unit IV : Authority and Responsibility
Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation Vs Decentralisation.

Unit V : Direction Co-ordination & Control

Suggested Readings

E-Resources
www.wisdomjobs.com
www.aima.in
www.clep.collegeboard.org
Allied Paper - INDIAN ECONOMY

UNIT I

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT-II

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

UNIT-III

Agriculture –Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT IV

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

UNIT V

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

Recommended Texts

1. I.C. Dingra, Indian Economy
NON MAJOR ELECTIVE – Any one of the following (Semester wise)

II SEMESTER

1. CONSUMER PROTECTION AND CONSUMER RIGHTS

UNIT - I

Introduction of consumer protection act 1986-other amendments-salient features

UNIT – II

Definitions of the terms- : consumer - appropriate laboratory - complainant - consumer dispute - complaint-restrictive trade practice.

UNIT - III

The various consumer rights: - right to safety, Right to information, Right to choose, - right to be heared - Right against exploitation - Right to consumer education

UNIT - IV

Consumer protection councils:- Central - State.

UNIT - V

Consumer disputes redressal agencies:- Direct forum-state commission-national commission

REFERENCE BOOKS:


2. **BASICS OF BUSINESS INSURANCE**

Unit – I

Introduction to Insurance – Type of Insurance – Principles of Insurance.

Unit – II

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

Unit – III

Life insurance products – Term, Whole life, Endowment.

Unit – IV

Introduction to general Insurance – fire, marine and motor insurance.

Unit – V

Government and insurance companies – LIC India- private players in Insurance in India.

**Text Books Recommended:**

Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi

**References**

Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
3. **FUNDAMENTALS OF DISASTER MANAGEMENT**

Objectives

1. To develop an understanding of the process of Disaster Management.
2. To understand the mitigation programmes of Disaster Management.
3. To develop an understanding of the Disaster Management policy and legislation.

UNIT I

Meaning, definition, basic aspects and types of disasters.

UNIT II

Stages IN Disaster - Pre, during and post disaster.

UNIT III

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

UNIT IV

Disaster training – Utilisation of resources, training and public awareness.

UNIT V

Disaster Management policy and legislation; Disaster Management – Strategy in India.

Books for Reference

4. CONCEPT OF SELF HELP GROUPS

Objectives of the course
1. To develop an understanding of the basic concepts of SHGS.
2. To enable the students Understand the operative mechanisms of SHGS
3. To Help the students to know about the various activities undertaken by SHGS
4. To help the students to understand the concept of women empowerment through SHGS
5. To develop an understanding of the role of govt. & NGO’s for the development of SHGS.

UNIT - I  Meaning, Concept and Functions of SHGS
UNIT - II  Women empowerment through SHGS
UNIT - III  Micro finance through SHGS
UNIT - IV  Social Development through SHGS
UNIT - V  Role of Govt. and NGO’s in fostering SHGS

Bibliography

Journals
1. Yoja na, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of information and Broad casting.
III SEMESTER

Core Paper V - CORPORATE ACCOUNTING

Objectives

1. To enable the students about the Preparation of the Company accounts.
2. To motivate the students to understand the various Provisions of the Companies Act.

No of Credits : 4

Unit I : Share Capital

Unit II : Debentures & Acquisition of Business

Unit III : Final Accounts

Unit IV : Valuation of Shares and Goodwill
Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

Unit V : Alteration of Share Capital
Meaning - Internal Reconstruction - Reduction of Share Capital.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org
Core Paper VI - BUSINESS LAWS

Objectives

1. To highlight the Provisions of Law governing the General Contract and Special Contract.

2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I: Formation of Contract

Unit II: Offer, Acceptance and Consideration

Unit III: Other Elements of Valid Contract

Unit IV: Performance of Contract

Unit V: Sale of Goods Act

Suggested Readings
5. Badre Alam, S. & Saravanavel, P. Mercantile Law
6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
7. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi

E-Resources
www.cramerz.com
www.digitalbusinesslawgroup.com
http://swcu.libguides.com/buslaw
http://libguides.slu.edu/businesslaw
Core Paper VII - BANKING THEORY, LAW AND PRACTICE

Objectives

1. To facilitate the understanding of the origin and the growth of the Indian Banking System.
2. To understand the Modern day Developments in Indian Banking Sector.

UNIT I: Introduction to Banking

History of banking - Components of Indian banking - Indian banking system - Phases of development - Banking structure in India - Payment banks and Small Banks - Commercial banking - Definition - Classification of banks - Banking system - Universal banking - Commercial Banking - functions - Role of Banks in Economic Development. Central Banking - Definition - Need - Principles - Central Banking Vs. Commercial banking - Functions of Central bank.

UNIT II: RBI


UNIT III: e-banking


UNIT IV: Bank Account


UNIT V: Endorsement


Suggested Readings

7. Nirmala Prasad, Banking and Financial Services, Himalaya Publications

E Resources

www.lawcommissionofindia.nic.in
www.rbi.org
www.bankingombudsman.org
Core Paper VIII - MARKETING

Objectives

1. To make the students understand the importance and the relevance of Marketing in Today's Business World.
2. To enable the students to understand the Features of the Indian Marketing.

Unit I: Introduction
Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets.

Unit II: Market Segmentation and Consumer Behaviour

Unit III: Marketing Mix and Product Policy

Unit IV: Channels of Distribution
Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

Unit V: Recent Trends in Marketing

Suggested Readings
1. Rajan Nair, Marketing, Suthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Suthan Chand & Sons, New Delhi
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources
www.marketmotive.com
http://emailmarketing.comm100.com/email-marketing-tutorial/
www.marketing91.com
www.managementstudyguide.com
Allied Paper III

(1) BUSINESS STATISTICS

Objectives

1. To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.

2. To Customize the importance of Business Statistics for the Commerce Students.

UNIT - I Introduction
Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

UNIT- II Measures of Central Tendency and Measures of Variation
Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- III Correlation and Regression Analysis
Simple Correlation - Scatter Diagram - Karl Pearson’s Correlation - Spearman’s Rank Correlation - Regression - Meaning - Linear Regression.

UNIT - IV Time Series
Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

UNIT - V Index Numbers
Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th revised edition 2013
6. J o s e p h A n b a r a s u , Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai

E-Resources

www.spss.co.in
https://statlearning.class.stanford.edu
http://www.mit.edu
www.springer.com
UNIT-I
Structure of the Rural Economy of India – Predominance of the Rural sector in the Indian Economy – Features of the Indian Rural Economy.

UNIT – II
Role of Agriculture in Rural Development – Pattern of Agricultural holding – Strategy of Agricultural development and Green Revolution – Problems of Agricultural Labourers and Artisans in the Rural Economy – Measures to solve their problems.

UNIT-III
Non-farm sector in the Rural Economy – Role of Small Scale Industries, Cottage industries, Khadi and village Industries in the Rural Economy.

UNIT-IV
Rural Indebtedness – Causes and magnitude – Role of RBI, Commercial Banks, RRBs and NABARD in rural Economy.

UNIT-V
Poverty and unemployment Problem in the rural Economy – Steps taken to solve the problems – Rural Development – Strategy for Rural Development with special reference to PURA.

Study Material:

1. Rural Economics – T.N.Chhabra and P.L.Taneja
2. Rural Economics - I.C.Dhingra
4. Rural Economy of India – A.N.Agrawal and Kundan Lal
IV SEMESTER

Core Paper IX - ADVANCED CORPORATE ACCOUNTING

Objectives

1. To make the students understand the applications of Accounting Transactions in Corporate Sector.
2. To facilitate the students to understand the Provision of the Indian Companies Act.

Unit I : Company Accounts
Amalgamation, Absorption and External Reconstruction of Companies.

Unit II : Holding Company
Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

Unit III : Banking Company & Insurance Company
Preparation of - Final Accounts of Banking Insurance Companies.

Unit IV : Liquidation
Meaning - Preparation of Liquidator’s Final Statement of Account - Calculation of Liquidator’s Remuneration.

Unit V : Special Accounting
Accounting for Price Level Changes - Human Resource Accounting - Computrised Accounting Meaning.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings :

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org
Core Paper X - COMPANY LAW

Objectives

1. To enlighten the students on the Provisions governing the Company Law.
2. To make the students aware on the recent amendments to Companies Act.

Unit I: Joint Stock Company

Unit II: Share Capital and Debentures
Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

Unit III: Managerial Personnel
Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

Unit IV: Meetings and Resolutions
Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

Unit V: Winding up of Company
Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types - Members Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

Suggested Readings
4. Avatar Singh, Company Law, Eastern Book Company
5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law
8. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-Resources
www.mca.gov.in
www.companyliquidator.gov.in
www.companyformationinindia.co.in
www.iepf.gov.in
Core Paper XI - FINANCIAL SERVICES

Objectives

1. To enable the students to understand the world of financial services.
2. To facilitate the understanding of the various Financial Services.

Unit I: Introduction

Unit II: Merchant Banking and Public Issue Management

Unit III: Money Market and Stock Exchange

Unit IV: Leasing

Unit V: Venture Capital

Suggested Readings
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
7. Santhanam B, Financial Services, Margam Publications

E-Resources
www.rbi.org
www.sebi.org
www.nse.org
Core Paper : XII - INDIRECT TAXATION

Objectives
1. To make the students to gain Knowledge of the Principles of Indirect Taxation
2. To enable the students to gain knowledge of Goods and Services Tax (GST)
3. To highlight the students about Customs duty.

No of Credits : 4

Unit I : Introduction
History and Objectives of Taxation – Tax Systems in India – Direct & Indirect Taxes – Meaning and Types - Powers of Union and States to levy taxes.

Unit II: GST- Overview & Concepts

Unit III: GST- Taxation/Assesment Proceedings

Unit IV: GST- Audit
Assessment and Audit under GST – Demands and Recovery – Appeals and revision – Advance ruling Offences and Penalties.

Unit V: Customs duty

SUGGESTED READINGS
3. C.A.Anurag Pandy-Law & Practice of GST- Sumedha Publication House 2017

E-Resources.
1 WWW.gstjockey.com
2 WWW.gst.gov.in
Allied Paper IV

(1) Elements of Operations Research

Objectives

1. To facilitate the understanding of the Concept of Operation Research.
2. To help the student to understand the various techniques of solving problems.

UNIT I : Introduction
Operations Research - Meaning - Definition - Origin and History - Characteristic features
- Need - Scope - Steps - Techniques - Application - Limitations.

UNIT II : Linear Programming Problem (LPP)
Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages -
Limitations - formulating LP Model (simple problems only)

UNIT III : Methods of LPP
Obtaining Optimal solution for Linear Programing Problem (LPP) - Graphical Method -
Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization
Function - Minimization Function (simple problems only)

UNIT IV : Transportation Problems
Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North -
West Corner Method - Least Cost Method - Vogel’s Approximation Method - Assignment
Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method
(Simple problems only).

UNIT V : Game Theory
Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy
- Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure
Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
1. Agarwal, N.P. and Sonia Agarwal, Operations Research and Quantitative techniques,
   RB S A Publishers, New Delhi, 2009
2. GURUSAMY S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
   Chand and Sons, 2014, New Delhi
   2014, New Delhi
   Publishing House, 2014, Mumbai

E-resources
http://www.learnaboutor.co.uk/
http://www.theorsociety.com/
www.orcomplete.com/
http://www.orsi.in/
UNIT –I

International Trade – Importance of International Trade, Theories of Foreign Trade – Theories of Adam Smith, Ricardo, Haberler’s Hechsher – Ohlin.

UNIT – II


UNIT-III


UNIT-IV

International Economic Organizations and its Functions, IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

UNIT – V

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

REFERENCE BOOKS

1. International Trade and Export Management - Francis Cherunilam.
V SEMESTER

Core Paper XIII - ELEMENTS OF COST ACCOUNTING

Objectives

1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit I: Cost Accounting


Unit II: Cost Sheet


Unit III: Material Costing


Unit IV: Labour Costing


Unit V: Overheads Costing

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorbtion of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

E-Resources

www.accountinglectures.com
www.accountingcoach.com
http://simplestudies.com/accounting-lectures.html
www.accountingstudyguide.com
Core Paper XIV - PRACTICAL AUDITING

Objectives

1. To make the students to understand the concept of present day Auditing Practices.
2. To enable the students to gain knowledge of various techniques of Auditing.

UNIT I : Introduction

UNIT - II : Vouching and Verification

Unit III : Audit and Accounting Standards

Unit IV : Auditors and Audit Report

Unit V : Recent Trends in Auditing
EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit - Types of Online Computer System Audit - Audit around with the Computers - Procedure of Audit under EDP system.

Suggested Readings
5. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

E-Resources
http://www.osbornebooksshop.co.uk/p/auditing_tutorial
www.mu.ac.in
www.learnthat.com
**Core Paper XV - ENTREPRENEURIAL DEVELOPMENT**

**Objectives**

1. To make the students to understand the concept of Entrepreneurship and there work in life.
2. To enable the students to know the effectiveness of the Manpower in Entrepreneurship.

**UNIT I : Concept of Entrepreneurship**
Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

**UNIT II : Entrepreneurial Development Agencies.**

**UNIT III : Project Management**

**UNIT IV - Entrepreneurial Development Programmes**
Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPS- Critical evaluation.

**UNIT V - Economic development and Entrepreneurial growth**

**Suggested Readings**

6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons

**E-resources**

http://inventors.about.com/od/entrepreneur/
http://learnthat.com/tag/entrepreneurship/
www.managementstudyguide.com
www.quintcareers.com
www.entrepreneur.com
Core Paper XVI - FINANCIAL MANAGEMENT

Objectives

1. To impart the basics of Financial Management for the benefit of Commerce students.
2. To enable the students to know the concepts of the Investment, Financing and Working Capital.

Unit I: Introduction

Unit II: Capital Structure

Unit III: Cost of Capital
Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

Unit IV: Dividend

Unit V: Working Capital

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
1. I.M. Pandey, Financial Management, Vikas Publishing House
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y. Khan and Jain, Financial Management, Sultan Chand & Sons
7. Srivatsava, Financial Management, Himalaya Publications

E-Resources
www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com
Elective Paper I

INCOME TAX LAW AND PRACTICE-I

Objectives

1. To Provide a detailed understanding of the various provisions of I.T. Act.
2. To enable the students to about the Assessment Procedures and Tax Planning.

Unit I : Introduction

Unit II : Income from Salary
Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80.

Unit III : Income from House Property

Unit IV : Profits and Gains from Business or Profession
Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for Computing Incomes on estimated basis - Computation of Income from Business or Profession.

Unit V : e-filing & Submission of Returns
e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-Resources
www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in
(2) VISUAL BASIC PROGRAMMING – THEORY

UNIT I


UNIT II

Displaying Information – Determinate Loops – Indeterminate Loops – Conditional Built in Functions – Customizing a Form – Writing Simple Programs.

UNIT III


UNIT IV


UNIT V

MDI Forms – Database connectivity using Data control and DAO.

Note : Theory only

Reference Books


VI SEMESTER

Core Paper XVII - ADVANCED COST ACCOUNTING

Objectives

1. To make the students to understand the process of ascertaining, classification and controlling costs.
2. To enable the students to learn the various methods of cost elements

Unit I: Contract Costing

Unit II: Process Costing

Unit III: Operation Costing

Unit IV: Marginal Costing

Unit V: Standard Costing

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
2. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
4. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
5. Saxena and Vashist, Cost Accounting Suthan Chand and Sons, 2014, New Delhi

E-Resources
www.accounting coach.com
www.accounting studyguide.com
www.future accountant.com
the student cpa.com
Core Paper XVIII - MANAGEMENT ACCOUNTING

Objectives

1. To enable the students to get knowledge about the various techniques of Management Principles.
2. To make the students to get practical skill in solving management problems.

Unit I: Introduction

Unit II: Financial Statement Analysis

Unit III: Ratio Analysis

Unit IV: Cash Flow Analysis & Marginal Costing

Unit V: Budgetary Control & Capital Budgeting Control.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.thestudentcpa.com
Core Paper XIX - BUSINESS ENVIRONMENT

Objectives

No of Credits : 4

1. To impart the knowledge of Business environment.
2. To enable the students to know the factors influencing the changes in the Business Climate.

UNIT I : Introduction

UNIT II : Political Environment
Meaning - Government and Business Relationship in India - Provisions of Indian Constitution pertaining to Business.

UNIT III : Social Environment
Meaning - Cultural heritage - Social attitudes - impact of foreign culture - Castes and Communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization - Social Responsibilities of Business.

UNIT IV : Economic Environment

UNIT V : Global Environment

Suggested Readings

1. Sankaran.S., Business Environment
2. Francis Cherunilam, Business Environment, Himalaya Publishing House
3. Aswathappa, Business Environment, Himalaya Publishing House
4. Dasgupta & Sengupta, Government and Business in India.
5. Srinivasan.K., Productivity and social Environment, ASIA

E-Resources

www.businesscasestudies.co.uk
www.yourarticlelibrary.com
www.mbaofficial.com
www.mbaknol.com
Elective Paper II

(1) INCOME TAX LAW AND PRACTICE - II

Objectives

1. To help the students to understand the relevance and significance of Tax.
2. To Facilitate the students in understanding the various Provisions I.T. Act.

UNIT I: Income from Capital Gain

UNIT II: Income from other sources
Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set - Off of losses
Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income
Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual - Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings


E-Resources
www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.gov-nsdl.com
www.cleartax.in
VB Practicals

1. Develop simple calculator
2. Event handling using wring timer control
3. Performing cascading windows operation (horizontal & Vertical & tiles)
4. Changing the color, font and size of text.
5. Implementation of Drag and Drop events using images.
6. Payroll Processing
7. Inventory Management
8. E-Banking
9. Work Flow Applications

Electricity Bill
Elective Paper III

(1) HUMAN RESOURCE MANAGEMENT

Objectives

1. To facilitate the students to know about the importance of Human Resources.
2. To make the students to understand the various aspects of the Human Resources Management.

UNIT I: Introduction

UNIT II: Training
Meaning - Induction - Methods - Techniques - Identification of the Training needs - Training and Development - Performance appraisal - Transfer - Promotion and Termination of services - Career Development.

UNIT III: Compensation

UNIT IV: Labour Relation
Need - Functions of Trade Unions - Forms of Collective bargaining - Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded).

UNIT V: Human Resource Audit

Suggested Readings

5. Tripathi, Human Resource Management, Prentice Hall

E-Resources

www.whatishumanresource.com
www.managementsstudyguide.com
www.humanresources.about.com
www.managemenethelp.org
(2) PORTFOLIO MANAGEMENT

Objectives

1. To acclimate the students on the concept of Portfolio Management.
2. To facilitate the students to know the techniques of Portfolio Management.

UNIT I: Introduction
Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk - Return - Introduction to Portfolio Management - Role of Portfolio Managers.

UNIT II: Value of Money
Time value - Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

UNIT III: Portfolio Analysis
Planning - Selection - Evaluation - Revision - Various Steps involved in Portfolio Development - Theories relating to Portfolio Analysis.

UNIT IV: Risk & Return
Interpretation of Risk & Return - Mean - Variance Analysis - B (Beta) Measures. Portfolio Diversification - Bond Valuation.

UNIT V: Need and Importance of Portfolio Management
Portfolio Management Vs Wealth Management - Introduction to Derivatives - Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations.

Note: Questions in Sec. A, B & C shall be in the proportion of 80:20 between Theory and Problems.

Suggested Readings
1. Francis - Management of Investments, McGraw Hill
2. V.K. Bhalla - Investment Management, S Chand & Co
3. GURUSAMY S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
4. Fisher & Jordan - Security Analysis & Portfolio Management, prentice Hall
5. Punithaathi Pandian - Security Analysis & Portfolio Management, Vikas Publishing House

E-Resources
www.portfolio-management.in
www.sebi.gov.in
www.money-control.com
www.pms.sharkehan.com

AC.F’16