

ARUMUGAM PILLAI SEETHAI AMMAL COLLEGE
(Re-accredited with 'B+' Grade by NAAC)
Thiruppattur -630 211, Sivagangai District



PG & RESEARCH DEPARTMENT OF COMMERCE



ALAGAPPA UNIVERSITY
B.Com – SYLLABUS

2018-2019 to 2023-2024

Sl.No	Content	Page
1	2018-2019 – B.Com Syllabus	3 - 48
2	2019-2020 to 2021-2022 - B.Com Syllabus	49 - 94
3	2022 -2023 - B.Com Syllabus	95 - 142
4	2023 -2024 – B.Com ODD Semester Syllabus	143 - 165

ALAGAPPA UNIVERSITY, KARAIKUDI
NEW SYLLABUS UNDER CBCS PATTERN
(w.e.f.2014-15) & (w.e.f.2017-18)

B.COM– ODD & Even Semester - 2018-2019 Academic Year

Sem.	Part	Subject Code	Title of the Paper	Cr.	Hrs./ Week	Max. Marks		
						Int.	Ext.	Total
I	I	7BCO111	Language Course – I – வணிகக் கடிதங்கள்	3	6	25	75	100
	II	712CE	English Language Course – I English For Enrichment – I	3	6	25	75	100
	III	7BCO1C1	Core– I–Advanced Accountancy– I	4	6	25	75	100
		7BCO1C2	Core – II – Business Organisation	4	6	25	75	100
		7BAEA1	Allied-I Industrial Economics	5	5	25	75	100
	IV	7NME1C	(1) Non-Major Elective – I – (C) Communicative English	2	1	25	75	100
			Total	21	30	--	--	600
II	I	7BCO211	Language Course – II – அலுவலக மேலாண்மை	3	6	25	75	100
	II	722E	English Language Course – II English For Enrichment – II	3	6	25	75	100
	III	7BCO2C1	Core –III–Advanced Accountancy–II	4	6	25	75	100
		7BCO2C2	Core – IV – Marketing	4	5	25	75	100
		7BAEA2	Allied – II Indian Economic Issues	5	5	25	75	100
	IV	7BES2	(3) Environmental Studies	2	2	25	75	100
			Total	21	30	--	--	600
III	III	7BCO3C1	Core – V – Principles of Insurance	4	5	25	75	100
		7BCO3C2	Core – VI – Banking Theory	4	5	25	75	100
		7BCO3C3	Core – VII – Business Statistics	4	6	25	75	100
		7BCO3C4	Core–VIII–Advanced Accountancy-III	4	6	25	75	100
		7BBAA3	Allied – III Advertising and Sales Promotion	5	5	25	75	100
	IV	7NME3C	(1) NME– II – Effective Employability Skills	2	1	25	75	100
		7SBS3A1	(2) SBS– I Competitive Examination Skills	2	2	25	75	100
	V	7BEA3	Extension activities	1	-	100	--	100
			Total	26	30	--	--	800
IV	III	7BCO4C1	Core–IX–Principles of Management	4	5	25	75	100

		7BCO4C2	Core –X– Banking Law and Practice	4	5	25	75	100
		7BCO4C3	Core–XI– Business Mathematics	4	5	25	75	100
		7BCO4C4	Core–XII– Advanced Accountancy–IV	4	6	25	75	100
		7BBAA4	Allied-IV Customer Relationship Management	5	5	25	75	100
	IV	7SBS4B2	(2) SBS– II Emergency and Medical Lab Skills	2	2	25	75	100
		7BMY4	(4) Manavalakalai Yoga	2	2	25	75	100
			Total	25	30	--	--	700
		4BCO5C1	Core – XIII – Corporate Accounting	4	7	25	75	100
		4BCO5C2	Core – XIV – Costing	4	7	25	75	100
		4BCO5C3	Core – XV – Commercial Law	4	7	25	75	100
		4BCOE1A	Elective – I A) Income Tax I (or)	5	5	25	75	100
	IV	4SBS5A4	(2) SBS- I Heritage And Tourism	2	2	25	75	100
		4SBS5A5	(2) SBS- I Marketing And Sales Management	2	2	25	75	100
			Total	21	30	--	--	600
		4BCO6C1	Core – XVI – Special Accounts	4	6	25	75	100
		4BCO6C2	Core – XVII – Management Accounting	4	5	25	75	100
		4BCO6C3	Core – XVIII – Industrial Law	4	5	25	75	100
		4BCOE2A	Elective – II Income Tax II (or)	5	5	25	75	100
		4BCOE3B	Elective – III B) Entrepreneurship Development	5	5	25	75	100
	IV	4SBS6B3	(2) SBS II Basic Internet and Office Automation Lab	2	2	25	75	100
		4SBS6B4	(2) SBS II Fruit, Vegetable Preservation Skills	2	2	25	75	100
			Total	26	30	--	--	700
			Grand Total	140	180	--	--	4000

PART – I

B.COM, B.COM (COMPUTER APPLICATION) & B.COM (CORPORATE SECRETARYSHIP)

I YEAR – I SEMESTER COURSE CODE: 7BCO111 /7BCC111/7BCS111

LANGUAGE COURSE – I – வணிகக் கடிதங்கள்

பகுதி 1 வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள்

வணிகக் கடிதங்களின் பொது அமைப்பு மற்றும் படிவங்கள் – கடித வகைகள் – சிறப்புக் கூறுகள்– நோக்கம் – கடிதம் எழுதுபவர் எழுதும் முன் மனதில் கொள்ள வேண்டிய செய்திகள்.

பகுதி 2 விண்ணப்பக் கடிதங்கள்

வேலை வேண்டி விண்ணப்பக் கடிதம் – கருத்துரை காட்டும் கடிதங்கள் – கடனுக்காக கடிதங்களும் சிபாரிசுகளும் – வியாபாரத்தில் நாணயமாக நடப்பது குறித்து கடிதங்கள் – விளம்பரப்படி – அதை தயாரிக்கும் முறை.

பகுதி 3 வியாபாரக் கடிதங்கள்

முனைவுக் கடிதங்கள் – விசாரணைகள் – விலைப்புள்ளிகள் – ஆணையறுக்கள் – புகார்களும் சரிகட்டலும் – சரக்கு பெற்றுக் கொண்டதை உறுதி செய்தல் – நிலுவைத் தொகை நினைவுறுத்தல்– வசூல் செய்தல் – கணக்கை நேர் செய்தல்.

பகுதி 4 பல்வகைக் கடிதங்கள்

ஏற்றுமதி இறக்குமதி தொடர்பான கடிதங்கள் – முகவாண்மை தொடர்பான கடிதங்கள் – வியாபாரச் சுற்றறிக்கை தயாரித்தல் – வங்கிக் கடிதங்கள் – காப்பீட்டுக் கடிதங்கள் – போக்குவரத்துக் கடிதங்கள் – அரசுத்துறை சார்ந்த கடிதங்கள்

பகுதி 5 நிறுமச் செயலரின் கடிதங்கள்

பங்குதாரருடன், இயக்குநர்களுடன் செயலரின் கடிதத் தொடர்புகள் – நிறுமக் கூட்டம் – தீர்மானங்கள் – நிகழ்ச்சிக் குறிப்பு தயாரித்தல் – அறிக்கை தயாரித்தல் – தனிநபர் அறிக்கை – குழு அறிக்கை – அங்காடி அறிக்கை – புள்ளி விபரக் குறிப்பிலிருந்து அறிக்கை தயாரிக்கும் முறைகள்.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

1. வகைத் தகவல் தொடர்பு : கதிரேசன், முனைவர் ராஜா.
2. வாணிபத் தகவல் தொடர்பு : முனைவர் ஏ.ஆ. செல்வராஜ்.
3. வணிகக் கடிதத் தொடர்பு : ஞ. முத்தையா

PART - II – ENGLISH

**I YEAR – I SEMESTER
COURSE CODE: 712E**

COURSE – I - ENGLISH FOR ENRICHMENT – I

Texts Prescribed

1. Gate Way to English – *An Anthology of Prose and Poetry* Ed. By the Board of Editors, Harrows Publications, Chennai.
2. Modern English – *A Book of Grammar Usage and Composition* by N.Krishnaswamy, Macmillan Publishers.

Unit I

Prose

1. Education for New India – C.Rajagopalachari.
2. All about a Dog – A.G.Gardiner
3. I have a Dream – Martin Lutherking

Unit II

Prose

1. How I Became a Public Speaker – G.B. Shaw
2. With the Photographer – Stephen Leacock
3. Early Influences: Dr. APJ. Abdul Kalam

Unit III

Poetry

1. Gitanjali (Songs : 1-2) Rabindranath Tagore
2. Shall I Compare thee to a Summer’s Day(Sonnet 18)–William Shakespeare
3. On his Blindness – John Milton.

Unit IV

Grammar

Noun, Pronoun, Verb, Adverb

Unit V Composition

Informal Letter, Comprehension, Dialogue Writing, Hints Developing

Allocation of Working Hours per week

Prose	-	2 hours
Poetry	-	2 hours
Grammar &	-	2 hours
Composition	-----	
Total -		6 hours



B.Com.

**I YEAR – I SEMESTER
COURSE CODE: 7BCO1C1**

CORE COURSE - I – ADVANCED ACCOUNTANCY – I

Unit I

Accounting principles, conventions and process – Double entry system – Rules – Scope – Limitations – Collection and recording of financial data – Journal – Ledger – Sub-divisions of journal – Trial Balance.

Unit II

Errors – Types – Rectification of errors – Error of omission – Error of Commission – Compensating error – Error of Principle – Suspense Account – Bank Reconciliation Statement.

Unit III

Depreciation accounting – Meaning – Causes - Objectives – Straight line method - Written-down-value method - Annuity method – Sinking fund method.

Unit IV

Final accounts of sole trading concerns – Trading Account – Profit and Loss Account – Balance Sheet preparation – Adjusting and Closing entries – Accounts of non-trading concerns – Receipt and Payment Account – Income and Expenditure Account and Balance Sheet preparation.

Unit V

Average Due Date – Calculation of interest – Account Current – Red ink interest – Forward and backward methods – Daily balance method.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |

[Note: The Question paper shall contain 60% problems and 40% Theory]



**I YEAR – I SEMESTER
COURSE CODE: 7BCO1C2**

CORE COURSE - II – BUSINESS ORGANISATION

Unit I

Nature of business – Divisions of business – Types of trade – Objectives of business – Requisites for success in modern business – Qualities of good businessman – Evolution of business – Industry– Industrial revolution – Economic and political consequences.

Unit II

Ownership of business firms – Forms: Sole Proprietorship, Partnership, Co-operative society and Joint stock company – Ideal form of organization – Choice of suitable form, features, merits and demerits – Evaluation – Distinction between various forms.

Unit III

Size of business firms – Criteria for measurement – Economies of large scale production – Evils of big business – Reasons for survival of small units – Optimum size – Factors affecting optimum size– Representative firm.

Unit IV

Company management: Organization – Shareholders – Board of directors – Powers and duties– Chief executives – Managing directors – Managers – Problems in management – Oligarchy – Causes – Democratization.

Unit V

Government and business: Forms of Government regulation – General regulations of business activity – Industrial policy in India including Industrial Policy Resolutions. Public Enterprise: Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing policy – Problems of public enterprises. Public Utilities: Characteristics – Special problems – Price policy – Management.

Books for Reference:

1. Fundamentals of Business Organisation and Management –Y.K.Bhushan,Sultan Chand & Sons
2. Principles of Business Organisation and Management – P.N.Reddy, S.Chand &Co.,
3. Business Organisation and Management – M.C.Shukla S.Chand &Co.,
4. Business Organisation – Kathiresan & Radha, Presenna Publications.
5. Business Organisation – N.Premavathi, Sri Vishnu Publications.



B.A. ECONOMICS

I YEAR – I SEMESTER COURSE CODE: 7BAEA1

ALLIED COURSE I – INDUSTRIAL ECONOMICS

Unit I

Industry and economic development industry and sectoral linkages-industrial Classification and data information

Unit II

Public, private joint and co-operative sectors - private corporate sector- Role of MNCs

Unit III

Industrial productivity - concept - measurement - productivity in Indian industries - industrial sickness - under utilisation of capacity - factors accounting for it and its consequences.

Unit IV

Globalization and Indian industry privatization and issues relating to disinvestment policy

Unit V

Industrial development in India - industrial policy - role of the state - new industrial policy and economic reforms industrial growth and pattern.

Books for Reference:

1. Barthwal, R.R. "Industrial Economics as Introductory" Text Book, Wiley Eastern Ltd., New Delhi, 2000.
2. Sivayya, K.V. and Das, V.B.M. "Indian Industrial Economy" S. Chand & Co., New Delhi, 2004.
3. Devine, P.J. "An Introduction to Industrial Economics" George Allen and Unwin, London, 1978. Sadhu, A.N., and Singh, A. "Industrial Economics" Himalaya Publishing House, Mumbai, 1998.
4. Dutt and Sundaram, K.P.M. "Indian Economy" S. Chand & Co., New Delhi (2007).
5. Dhingra, I.C., "Indian Industrial Economy" Sultan Chand & Co., New Delhi (1972).



PART IV (I) – (C)
NON – MAJOR ELECTIVE – COURSE – I
I YEAR – I SEMESTER COURSE CODE: 7NME1C
COURSE 1 – COMMUNICATIVE ENGLISH
15 hours per Semester – 1 hour per Week

Objective

To enable each learner at the college level to communicate effectively in English both in the spoken and in the written mode

Theory

Practice oriented course. Hence, 75:25 scheme of marking has to be followed. 75 marks for external assessment. 25 marks for internal marks assessment. Internal assessment will be carried out by the teacher who teaches the course while the external evaluation will be done by a group of 2 or 3 teachers who teach the course from the same college or from the nearby colleges.

Unit I BASICS OF ENGLISH

Sentence- Clause-Phrase-Word-Morpheme. Introduction to sounds of English-stress-intonations

Unit II INTRODUCTION TO LSRW SKILLS

Listening –Reading-Speaking-Writing skills

Unit III SPOKEN COMMUNICATION

Participating in Conversation. Preparation of Speech for shorter or longer duration

Unit IV WRITTEN COMMUNICATION-I

Note-Making-Summarizing-Paraphrasing-letter writing

Unit V WRITTEN COMMUNICATION-II

Introduction to preparing curriculum vitae-Creating and verifying personal and official e-mail-Preparing notice circulars, memos and agenda for a meeting-Report writing-Common errors in English Translation.

ACTIVITIES

1. Arrange the conversation between the students.
2. Preparing the speeches (for example, introducing a speaker or proposing a vote of thanks at the college function, explaining an experiment & etc.,)
3. Passage for note making
4. Passage for summarizing
5. Writing a paragraph on any topic(Statements and proverbs can be given)
6. Writing a C.V.
7. Writing a memo/notice/agenda/email/report
8. Ten sentences form Tamil to English & English to Tamil
9. Ten Sentences from error correction.

RECOMMENDED BOOKS

1. “Success with Spoken English II” Dr. Saraswathi and Dr. Noorjahan kother adham (2000), Common Wealth University books, Chennai.
2. “Teaching Spoken English and Communication Skills” Rev.Dr.Francis Soundararaj (1995), T.R.Publication, Chennai.
3. “Developing Communication Skills,” Krishna Mohan and Meera Benerji (2002) Macmillan India Limited.
4. 3 volumes – vowels
 – Consonants
 – Rhythm and Intonation prepared by Ciefc and published by Oxford University Press, Chennai.



I YEAR – II SEMESTER
COURSE CODE: 7BCO211/7BCC211/7BCS211
LANGUAGE COURSE – II – அலுவலக மேலாண்மை

பகுதி 1 நவீன அலுவலகத்தின் அமைப்பு முறைகள்

நவீன அலுவலகத்தின் இலக்கணம் – அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம்– மேலாண்மை மற்றும் அமைப்பு – அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் – பணிப்போக்கு ஒப்படைப்புச் செயல்முறைகள் – அதிகாரத்தைப் பரவலாக்குதல் அலுவலக வளமை வகைகள் – வளமைகளை தயாரித்தல் – பயன்படுத்துதல் மற்றும் மதிப்பிடுதல் – அலுவலக இடவசதி – அலுவலக மனைத் துணைப் பொருட்கள் மற்றும் மதிப்பிடுதல் – அலுவலக மனைத் துணைப் பொருட்கள் மற்றும் அமைப்புத் திட்டம் – பணிக்கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் – பணி வரைபடம்– பணியை அளவிடுதல் மற்றும் கட்டுபடுத்துதல்.

பகுதி 2 கடிதப் போக்குவரத்து

தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள்வரும் மற்றும் வெளித் தகவல் தொடர்பு – வாய்மொழித் தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு.

பகுதி 3 பதிவேடுகளைப் பராமரித்தல் மற்றும் கோப்பிடுதல்

பதிவேடுகளை உருவாக்குதல் – நவீன அலுவலகத்தில் எழுத்துப் பணிகள் – அலுவலக முறைகள் – படிவக் கட்டுப்பாடு – வடிவமைப்பு – தொடர் எழுது பொருள்.

நல்ல கோப்பீட்டு முறையின் முக்கிய அம்சங்கள் – வகைப்படுத்துதல் மற்றும் வரிசைப்படுத்துதல் – கோப்பீட்டு முறைகள் – மையக் கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறை.

பகுதி 4 அலுவலக இயந்திரங்களும் சாதனங்களும்

பல்வேறு சாதனங்களின் தேவைகள் – அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் – கணிப்பொறி மற்றும் புள்ளி விபரங்களைத் தொகுத்தளிக்கும் இயந்திரம் – வணிகவியலில் அவற்றின் முக்கியத்துவம்.

பகுதி 5 அலுவலக அறிக்கைகள்

அறிக்கைகளின் வகைகள் – அமைப்பு மற்றும் அறிக்கைகளின் செயலாக்கம்
சுட்டகராதி அமைப்பு

சுட்டகராதியின் பல்வேறு வகைகள் – அதன் நோக்கங்கள் – நன்மைகள்
பிழை திருத்தப் பிரதி திருத்துதல்

பொது வணிகச் சொற்கள் மற்றும் சுருக்கக் குறியீடுகள்

பரிந்துரைக்கப்படும் புத்தகங்கள்:

1. அலுவலக மேலாண்மை : முனைவர் ஏ. ராதா.
2. அலுவலக மேலாண்மை : மு. அன்பழகன், ஞ. இராமர்



**I YEAR – II SEMESTER
COURSE CODE: 722E**

COURSE - II – ENGLISH FOR ENRICHMENT – II

Texts Prescribed

1. Gate Way to English – *An Anthology of Prose and Poetry* Ed. by the Board of Editors, Harrows Publications, Chennai.
2. Modern English – *A Book of Grammar Usage and Composition* by N.Krishnaswamy, Macmillan Publishers.

Unit I Prose

1. My Greatest Olympic Prize – Jesse Owens
2. Voluntary Poverty – Mahatma Gandhi
3. Helen Kellar – Ishbel Ross

Unit II Prose

1. Coffee Worries – R.K. Narayan
2. A Night Among the Pines – R.L. Stevenson
3. Spoon Feeding – W.R.Inge

Unit III Poetry

1. Daffodils - Wordsworth
2. Mending Wall – Robert Frost
3. A River – A.K.Ramanujan

Unit IV Grammar

Adjective, Preposition, Conjunction and Interjection.

Unit V Composition

Formal Letters, Resume Writing, Precise Writing and General Essays.

Allocation of Working Hours per week

Prose	-	3 hours
Poetry	-	1 hour
Grammar &	-	2 hours
Composition	-----	
Total -		6 hours



**I YEAR – II SEMESTER
COURSE CODE: 7BCO2C1**

CORE COURSE - III – ADVANCED ACCOUNTANCY – II

Unit I

Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring of bills – Promissory notes – Distinction between Bill of exchange and Promissory notes.

Unit II

Fire Insurance Claims – Purpose – Annual turnover – Short sales – Average clause – Loss of Stock – Claim for loss of profit – Memorandum Trading account.

Unit III

Consignment account – Proforma Invoice – Account sale – Normal loss – Abnormal loss – Calculation of unsold stock – Cost price - invoice price – Del credere commission – non recurring expenses – Goods returned – Loading factors.

Unit IV

Joint venture accounts – methods – Individual Venturer’s book – Separate set of books method – Memorandum method – Joint bank account – Distinction between joint venture and consignment – Distinction between joint venture and sale.

Unit V

Single entry system – methods – Net worth method – Conversion of single entry into double entry – Missing information: debtors, creditors, B/R, B/P, Capital, Cash purchase, Sales, Stock.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |

Note: The question paper shall contain 60% problems and 40% Theory



**I YEAR – II SEMESTER
COURSE CODE: 7BCO2C2**

CORE COURSE - IV – MARKETING

Unit I

Marketing – Evolution of Marketing – Marketing Concepts - Market Segmentation – Need for Market Segmentation – Criteria for Segmentation – Marketing Mix.

Unit II

Product Policy – Branding and packaging – Introduction of new products – Product life cycle– Classification of consumer goods.

Unit III

Facilitating function of Marketing – Buying – Assembling – Selling – Transportation – Storage and Warehousing – Risk bearing – Grading and Standardization – Financing.

Unit IV

Pricing policy - its objectives – Methods of pricing – Pricing strategies – Factors influencing price decisions.

Unit V

Promotion policy- Advertising and its advantages – Various media of advertisement – Personal selling and salesmanship – Qualities of a successful salesman – Sales promotion.

Books for Reference:

- | | | |
|---------------------------------------|---|--|
| 1. Principle of Marketing | – | N. Rajan Nair, Sultan Chand & Sons |
| 2. Modern Marketing | – | R.S.N. Pillai and V. Bhagavathi S.Chand &Co., |
| 3. Marketing | – | Kathiresan and Radha,Prasanna Publishers |
| 4. Marketing | – | J.Jayakumar,Margham Publications., |
| 5. Marketing Management | – | C.B.Gupta & N.Rajan Nair,sultan Chand &Sons |
| 6. Marketing Management | – | C.N.Sontakki, Kalyani Publishers. |
| 7. Essentials of Marketing Management | – | Debraj Datta & Mahua Datta, Virinda
Publication |



**I YEAR-II SEMESTER
COURSE CODE: 7BAEA2**

ALLIED COURSE II – INDIAN ECONOMIC ISSUES

Unit I

Characteristics of Indian Economy as a Developing Economy – Demographic Trends In The Post-Independence Period – Birth Rate, Death Rate, Age Composition, Sex Ratio, Density, Life Expectancy, Literacy, Urbanization - Workforce Participation Rate – Unemployment – Kinds – Government’s Policy Measures To Remove Unemployment

Unit II

Place of Agriculture in Indian Economy – Causes for Low Productivity – Sources of Rural Credit – Present System of Indian Agricultural Marketing – New Agricultural Strategy - Green Revolution – Problems Agricultural Price Policy – Indian Agriculture and WTO – Recent Initiatives In Indian Agriculture.

Unit III

Role of Industrialization – Industrial Policy - Importance of Small Scale Industries – Recent Policy Initiatives for Promoting Small Scale Industries – Industrial Sickness In India – Causes, Consequences and Remedial Measures – Changing- National Wage Policy – Social Security Measures In India – Impact of WTO on Indian Industry.

Unit IV

India’s Foreign Trade-Growth and Structure–India’s Foreign Trade Policy-Main Features-Phases-Export–Import Policy-Foreign Capital-Types-Government’s Policy towards Foreign Capital - WTO and India’s Foreign Trade.

Unit V

Inflationary Trends In India – Causes–Control- External Value of Rupee and Foreign Exchange Reserves -Demonetisation – Reasons for the Growth of MNC’s – Impact of MNC’s on Indian Economy.

Books for Reference:

1. Ruddar Dutt and K.P.M Sundaram , Indian Economy, S.Chand & Company Ltd., New Delhi, 2004
2. S.K Misra & V.K. Puri, Indian Economy, Its Development Experience, Himalaya Publishing House, Mumbai, 2004
3. Ishwar D.Dhingra , Indian Economy, S.Chand & Co., Dr.S.Sankaran , Indian Economy, Margham Publications, Chennai,
4. Karl E. Case and Ray C. Fair, Principles of Economics, Pearson Education Inc., 8th Edition, 2007.
5. N. Gregory Mankiw, Economics: Principles and Applications, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
6. Joseph E. Stiglitz and Carl E. Walsh, Economics, W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007.



PART-IV (3)

**COURSE CODE: 7BES2
I YEAR – II SEMESTER**

COURSE – ENVIRONMENTAL STUDIES

Unit I The Multidisciplinary Nature of Environmental Studies

Definition, Scope and importance
Need for public awareness

Unit II Natural Resources

Renewable and non-renewable resources

- A) Forest resources: use and over-exploitation, deforestation, case studies, timber extraction, mining, dams and their effect on forests and tribal people
- B) Water resources: use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams- benefits and problems.
- C) mineral resources: use and exploitation, experimental effects of extracting and using mineral resources, case studies.
- D) Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- E) Energy resources: growing energy needs, renewable and non-renewable energy sources, use of alternate energy resources, case studies.
- F) Land resources: land as a resource, land degradation, main induced landslides, soil-erosion and desertification
 - Role of individual in conservation of natural resources
 - Equitable use of resources for sustainable lifestyle

Unit iii ecosystems, bio-diversity and its conservation

Ecosystems

- ✓ Concept of an ecosystem
- ✓ Structure and function of an ecosystem
- ✓ Energy flow in the ecosystem
- ✓ Food chains, food webs and ecological pyramids

Biodiversity and its conservation

- ✓ Introduction- definition: genetic, species and ecosystem diversity
- ✓ Bio-geographical classification of india
- ✓ Value of biodiversity: consumptive use, productive use, social ethical, aesthetic and option values.
- ✓ Biodiversity at global, national and local levels
- ✓ India as a mega-diversity nation
- ✓ Hot spots of biodiversity
- ✓ Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- ✓ Endangered and endemic species of india
- ✓ Conservation of biodiversity in-situ and ex-situ conservation of biodiversity

Unit IV Environmental Pollution

- Causes, Effects And Control Measures Of:-
 - A. Air pollution
 - B. Water pollution
 - C. Soil pollution
 - D. Marine pollution
 - E. Noise pollution
 - F. Thermal pollution
 - G. Nuclear hazards

Unit V Field Work

- Visit to a local area to document environmental assets–river/ forest/ grassland/ hill/ mountain
- Visit to a local polluted site- urban/rural/industrial/agricultural
- Study of common plants, insects, birds
- Study of simple ecosystem-pond, river, hill slopes, etc

Books for Reference:

1. Agarwal, k.c.2001 environmental biology, nidi publ.ltd., bikaner
2. Bharucha erach the biodiversity of india, mapin publishing pvt. Ltd, ahamedabad-380013,india, email: mapin@cent.net®
3. Burner r.c. 1989, hazardous waste inclination mcgraw hill inc.480p
4. Clark r.s. Marine pollution, clanderson press oxford(tb)
5. Cunnigham, w.p.cooper, t.h.gorhani, e& hepworth, m.t 2001 environmental encylopedia, jaico publ. House, mumbai, 1196p.
6. De.a.k.environmental chemistry, wiley eastern ltd.
7. Down to earth, centre for science and environment®
8. Gleick h.p. 1993, water in crisis, pacific instutue for studies in dev, environment & security, stockholm env. Institute,oxford univ.press,473p
9. Hawlinks r.e., encyclopedia of indian natural history, bombay natural history society, bombay (r)
10. Heywood, v.h & watson, r.t.1995, global biodiversity assesment, cambridge univ.press, 114op
11. Jadhav, h&bhosale v.m.1995, environmental protection and laws, himalaya pub; house, delhi 284p
12. Mckinney, m.l & schoch, rm.1996 environmental science systems& solutions, web enhanced edition 639p
13. Mhaskar a.k.matter hazardous, techno-science publications(tb)
14. Miller t.g. Jr.environmental science wadsworth publicing co(tb)
15. Odurm, e.p.1971 fudamentalof ecology, w.b.saunders co. Usa 584p
16. Rao m.n & datta, a.k., 1987, tehchno-science, waste water treatment. Oxford& ibh publ, co.pvt. Ltd.,345p
17. Sharma b.k. 2001, environemtal chemistry goel publ,house,meerut
18. Survey of the environmental the hindu(m)
19. Townsend c, harper j, and michael degon,essential of ecology,blakewell science (tb)
20. Trivedi r.k., hand book of environmental laws, rules, guidelines, compliances and standards, vol i and ii, enviro meida ®
21. Trivedi r.k. & p.k.goel introduction to air pollution,techno-science publications (tb)
22. Wanger k.d, 1998 environmental management w.b. Environmental management. W.b.saunders co. Philadelphia, usa.499p

**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C1**

CORE COURSE - V – PRINCIPLES OF INSURANCE

Unit I

Origin of insurance – Definitions of Risk, Peril, Hazard – Methods of treating risk – Types of insurance organizations. Main forms of insurance – Essentials of a sound insurance plan – Contract of insurance – Classification of insurance - Contracts – Personal, property, liability, and guarantee Fundamental principles – good – faith, insurable interest, indemnity, subrogation, double insurance, reinsurance – Functions and importance of insurance.

Unit II

Life insurance – fundamentals of life contract – principles – types – annuity contract insurance & annuity compared – Various types of annuity Theory of insurance – Theory of probability – Theorem of large numbers. Premium computation – Assessment plan – Natural premium plan – Mortality tables – Construction of mortality tables for annuities – Life fund valuation – Investment of fund – Suitability of various types of investment – Surplus and its distribution.

Unit III

Procedure for taking a life policy – Proposal, agents’ report, medical examination, hazards of residence, occupation, war risks – financial position, past history etc.

Unit IV

Policy conditions – Proof of age – Payment of premiums – Days of grace – Commencement of risk – Ante dating – Critical expenses – Hazardous occupation – Alteration – Additional assurance – Suicide – Lost policies – Assignment – Nomination – Incontestable clause – Settlement of claim – Lapsing of policy – Revival of policies – Redating – Surrender value – Paid up value – Role of L.I.C. of India – Case for and against privatization of L.I.C. – Present scenario.

Unit V

Nature of marine insurance contract – Marine policies – Conditions of marine losses – Payment of claims. Nature and use of fire insurance – contract – Kinds of policies – Rate fixing in fire insurance – Payment of claim – Reinsurance. Emerging trends in insurance.

Books for Reference:

1. Principles and Practice of Insurance, P.Periasamy, Himalaya Publishing House.
2. Insurance : Principles and Practice, M.Manoharan, Palani Paramounts Publications.
3. Elements of Insurance : A. Murthy, Margham Publications.
4. Elements of Insurance : N.Premavathi, SriVishnu Publications.
5. Insurance - Principles and Practice – M.N.Mishra,Himalaya Publications.



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C2**

CORE COURSE -VI – BANKING THEORY

Unit I

Introduction: Origin of banking – Definition – Classification on the basis of functions, on the basis of organizational structure – Unit Banking Vs Branch Banking – Suitability to Indian conditions.

Unit II

Commercial Banks: Origin and Growth – Functions – Primary functions – Subsidiary functions – Modern trends in deposit mobilization and lending – Various innovative lending schemes – Modern services like leasing, merchant banking, issue of credit cards etc. – Role in economic development – Social responsibility of banks.

Unit III

Credit creation by banks: Technique of credit creation – Limitations – Investment policy of banks: Safety, Liquidity and Profitability – Money Market importance – Composition – Instruments.

Unit IV

Origin of State Bank of India – Functions – SBI and Agricultural Finance – SBI and Small Scale Industries – SBI and Co-operative sector – Achievements. Reserve Bank of India: Organisation – Functions – Credit control measures – Quantitative Vs Qualitative Credit Control – RBI and rural credit – RBI and industrial finance – Bill Market Scheme – Powers under the Banking Regulation Act, 1949.

Unit V

Recent developments in banking – Banking sector reforms – Non-performing assets – Capital adequacy norms – Provision requirements – Post reforms position – Banking Ombudsman Scheme – Privatisation of banks – E-banking.

Books for Reference:

1. Banking Theory Law and Practice : E.Gordon and K.Natarajan, Himalaya Publications
2. Banking Theory Law and Practice : Sundaram and Varshney, Sultan Chand & Co.,
3. Banking Theory Law and Practice : S.Gurusamy, Vijay Nicole Imprints.
4. Banking Theory Law and Practice : S.N.Maheshwari, Sultan Chand & Co.,
5. Modern Banking Theory : R.R. Paul, Kalyani Publishers.



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C3**

CORE COURSE - VII – BUSINESS STATISTICS

Unit I

Definition – Importance – Application – Limitations and Distrust – Statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and schedules – Sampling design – Types of samples – Statistical errors – Classification of data – Tabulation – Presentation of data – Diagrams.

Unit II

Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation.

Unit III

Correlation – Meaning – Types – Scatter diagram – Karl Pearson`s co-efficient of correlation– Rank correlation – Concurrent deviation method – Regression analysis – Uses – Methods of studying regression – Regression lines.

Unit IV

Index numbers – Meaning – Construction of index numbers – Problems – Methods of construction – Test of consistency – Fixed base – Chain base –Base conversion and shifting – Consumer price index – Formula.

Unit V

Time series – Components – Moving average – Methods of least squares – Measurement of seasonal variations – Simple average, Ratio-to-trend method, Ratio-to-moving average method – Link relative method.

Books for Reference:

1. Statistical methods: Dr.S.P.Gupta Sultan chand & sons, New Delhi.
2. Statistics,Theory&Practice:R.S.N.Pillai&Baghavathy–S.Chand&Company New Delhi.
3. Business Statistics: G.C.Beri Tata Mcgraw-Hill Edition.
4. Statistical Methods: Sanchetti and Kapoor, Sultan Chand & Co.,
5. Business Statistics: M.Wilson – Himalaya Publishing House, Mumbai.
6. Statistical Methods: , M.Manoharan, Palani Paramounts Publications.
7. Business Mathematics and Statistics : P.R.Vittal, Margham Publications.

Note: The question paper shall contain 60% problems and 40% theory



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C4**

CORE COURSE - VIII – ADVANCED ACCOUNTANCY – III

Unit I

Partnership Accounts – Partnership deed – Profit and loss appropriation accounts of partners – Fixed and fluctuating capital – Past adjustments and guarantees – Capital ratio.

Unit II

Admission of a partner – New profit sharing ratio – Sacrificing ratio – Goodwill treatment – Revaluation of assets and liabilities – Adjustment of Accumulated profits, losses and reserves.

Unit III

Retirement of a partner – New ratio – Gaining ratio – Distinction between Sacrificing ratio and Gaining ratio – Retirement and admission – Death of a partner – Settlement of amount due to legal representatives – Joint life policy.

Unit IV

Dissolution – Accounting treatment for un recorded assets and liabilities – Continuance of firm by partners after dissolution – Insolvency of partners – Garner Vs Murray case – Insolvency of all partners.

Unit V

Piece meal distribution – Proportionate capital method – Maximum loss method – Sale to a company – Calculation of purchase consideration.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Advanced Accountancy | – | R.S.N.Pillai & Bhagavathi, S.Chand &
Company Publishers |
| 7. Financial Accounting | – | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



II YEAR – III SEMESTER
COURSE CODE: 7BBAA3

ALLIED COURSE - III -ADVERTISING AND SALES PROMOTION

Unit I

Advertisement- Meaning, definition, importance, objectives – media, forms of media – press, Newspaper, trade journal, Magazines - outdoor advertising-poster, banners, neon signs, publicity literature booklets, folders, house organs - direct mail advertising - cinema and theatre programme - radio and television advertising – exhibition, trade fair, transportation advertising.

Unit II

Advertising agencies - Advertising Budget - Advertising Appeals - Social Effects of Advertising - Advertisement Copy - Objectives-Essentials - Types-Elements of Copy Writing: Headlines, Body Copy - Illustration-Catch Phrases and Slogans-Identification Marks.

Unit III

Advertising layout- functions-design of layout-typographic printing: process- lithography-printing Plates and reproduction paper, and cloth - size of advertising-repeat advertising-advertising Campaign- steps in campaign planning.

Unit IV

Sales force Management- Importance -sales force decision –sales force size-recruitment & selection-training-methods-motivating salesmen, Controlling - compensation & incentives-fixing sales territories, quota – Evaluation - Personal selling-Objectives - Salesmanship-Process of personal selling-types of salesman.

Unit V

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: techniques of sale promotion-consumer and dealer promotion. After sales service-packing – guarantee

Books for Reference:

1. Advertising and Sales Management : SontakkiC.N.
2. Salesmanship and advertising : Davar S.K.
3. Advertising Management–Sherslekar,Victor&Nirmala Prasad
4. Foundations of Advertising – Theory & Practice – S.A.Chunawala
5. Promotion Management - S.A. Chunawalla



PART IV (I) – (C)

NON – MAJOR ELECTIVE – COURSE II

**II YEAR – III SEMESTER
COURSE CODE: 7NME3C**

COURSE II – EFFECTIVE EMPLOYABILITY SKILLS

Unit I Curriculum Vitae & Facing the Interview

Applying for jobs, Preparing the curriculum Different formats vita, Facing the interviews, Frequently Asked Questions (FAQs).

Unit II Interpersonal Communication

One to one Communication
One to group Communication

Unit III Group Discussion

Listening, Ice-breaking, Leader – Member Moderates his role responsibility, Conflict, Management, Consensus, Steps involved

Unit IV Team Work

Qualities Selection constant & comfort, Orientation Review Tea, Review of the team work

Unit V Motivation

Leadership & Motivation, Behaviour, Motives Managerial Skills

Books for Reference:

1. E.H.McGrath, S.J., “Basic Managerial Skills For All”, Prentice-Hall of India Private Limited, New Delhi 110 001. ISBN-0-87692-498-4.
2. D.K.Sarma, “You & Your Career”, Wheeler Publishing, 755, Anna Salai, Chennai 600002. ISBN 81-7544-170-4. -1999
3. Indian Jaycees, “Skills” Series, published by Indian Jaycees.
4. S.P.Sachdeva, “Interview In A Nutshell”, Sudha Publications (P) Ltd., B-5, Prabhat Kiran, Rajendra Place, New Delhi 110 008.



PART IV (2) – SKILL BASED SUBJECTS (SBS)

GROUP I – SET I

II YEAR – III SEMESTER

COURSE CODE: 7SBS3A1

COURSE I – COMPETITIVE EXAMINATION SKILLS

Objectives:

- To build a sense of awareness among students through proper guidance about various competitive examinations in order to motivate students for prospective career in government and corporate sector.
- To intensively guide students for competitive examinations like TNPSC, UPSC, SSC, RRB, IBPS etc.

Unit I

Public Service Commission: Tamil Nadu Public Service Commission (TNPSC) and its role - History of TNPSC - Constitutional Provisions on the Formation, Functions, and Powers of Public Service Commissions for the Union and for the States - TNPSC and its rules of Procedure.

Eligibility and examination pattern: TNPSC - Union Public Service Commission (UPSC) - Staff Selection Commission (SSC) - Railway Recruitment Board (RRB) – Institute of Banking Personnel Selection (IBPS).

Unit II

Intelligence, creativity & application, testing & assessment - Types, verbal abilities & fluency

Unit III

Numerical ability:

Numbers, simplification, time and work, percentage, fraction, speed and distance, simple and compound interest, ratio and proportion

Unit IV

Spatial and perceptual abilities, situation reaction test

Unit V

Memory and inductive reasoning, Logical reasoning, Coding and Decoding, Direction Test, Syllogism

Books for Reference:

1. Ajay rai, “intelligence tests”, sterling paperbacks, published by sterling publishers pvt. Ltd., 1-10, green park extension, new delhi 110 016., 2001
2. Competition success review magazines.



PART V

II YEAR – III SEMESTER COURSE CODE: 7BEA3

PART – V – EXTENSION ACTIVITIES

Extension Activities will be organized for 2 days in the Third Semester. The programme may be organized in any Saturday and Sunday.

A meeting of all the staff of the College (Teaching, Administrative and Technical Staff) be conducted before departing to the camp in which each and every aspect like Programmes to be carried out, accommodation, food, medical aid, transport facilities, etc., should be thoroughly discussed.

One credit will be allotted for this Extension Activities. The marks allotted for each camp will be 100. Each student participating in the camp will be evaluated internally for 100 marks. The criteria for evaluation of Extension Activities will be as follows:

S. No.	Criteria	Maximum Marks
1.	Interaction with villagers	10
2.	Participation / Attitude towards work	10
3.	Participation in interaction and discussion	10
4.	Knowledge of problems / issues	10
5.	Organising & decision making ability	20
6.	Expression: a) Cultural programmes	10
	b) Report Writing	20
7.	Ability to adjust and work in a team	10
Total		100



**II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C2**

CORE COURSE - X – BANKING LAW AND PRACTICE

Unit I

Banker and Customer: Meaning – Definition – General relationship between a banker and a customer: Primary and subsidiary – Special features of relationship: Obligations and rights of a banker – Rule in Clayton’s case.

Unit II

Bankers as borrowers: Savings account – Current account – Fixed deposit – Fixed deposit Receipt and its legal implications – General procedure for opening accounts – Pass Book: Meaning and maintenance – Effects of wrong entries – Special types of customers: Minors – Firms – Limited companies – Non trading concerns – Joint accounts – Closing of an account– Garnishee order.

Unit III

Cheque: Meaning – Definition – Essentials – Cheque Vs Bill of Exchange – Drawing up of a Cheque – Banker’s Cheque – Consequences of drawing up of a cheque without sufficient balance – Material alteration: Case law – Examples – Banker’s duty – Immaterial alteration – Marking – Crossing: Meaning – Types and Significance of crossing.

Unit IV

Endorsement: Meaning – Definition – Kinds – Significance – Paying Banker: Precautions – Circumstances for dishonour of cheques – Payment in due course – Statutory protection – Forgery of drawer’s signature – Payment by mistake – Consequences of wrongful dishonour of cheques.

Unit V

Collecting Banker: Duties – Statutory protection – Concept of negligence – Knowledge of various forms used in day to day banking: Cheque – Pay in slip – Withdrawal form – Transfer form – Draft – Bill of exchange – Promissory note – FDR – Traveller’s cheque – Credit card – Letter of credit.

Books for Reference:

- | | |
|--------------------------------------|--|
| 1.Banking Theory, Law and Practice : | E.Gordon & K.Natarajan,Himalaya Publications |
| 2.Banking Theory, Law and Practice : | Sundaram and Varshney, Sultan Chand & Co., |
| 3.Banking Theory, Law and Practice : | S.Gurusamy, Vijay Nicole Imprints. |
| 4.Banking Theory, Law and Practice : | S.N.Maheshwari, Sultan Chand & Co., |
| 5.Modern Banking Theory : | R.R. Paul, Kalyani Publishers. |



**II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C3**

CORE COURSE - XI – BUSINESS MATHEMATICS

Unit I

Common Arithmetic: Interest Simple and Compound – Normal Rate – Effective-Depreciation, Growth and fall of population – Present value – Discounting of bills – Face value of bills – Banking discount – Banker’s gain, Nominal due date – Legal due date – Calculation of period for banker’s discount and true discount – Annuities – Types of Annuities – Present value of annuity – Sinking fund – Acceptability of projects – Percentage of profit and loss.

Unit II

Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– Common Logarithms and Natural Logarithms – Montissa of the logarithm – Anti-logarithm – Application of Common Logarithms.

Unit III

Elements of Set Theory: Definitions – symbols – Roster method and rule method – Types of sets – Union – Intersection – subsets – Compliments – Difference of two sets – Family of sets– Venn diagrams – Demorgan’s law.

Unit IV

Theory of Probability – Various schools of thought – Theorems – conditions of probability – Mathematical expectations.

Unit V

Theoretical distribution – Binomial, Poisson and Normal distributions.

Books for Reference:

- | | |
|-------------------------|--|
| 1) Business Mathematics | : M.Monoharan and C.Elango, Palani Paramount Publications. |
| 2) Business Mathematics | : D.C.Sanchetti and V.K.Kapoor,Sultan Chand &Sons |
| 3) Business Mathematics | : D.C.Sanchetty and B.M.Agarwal,Sultan Chand &Sons |
| 4) Business Mathematics | : P.R.Vittal, Margham Publications. |

Note: The question paper shall contain 60% problems and 40% theory



**II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C4**

CORE COURSE - XII – ADVANCED ACCOUNTANCY – IV

Unit I

Contract accounts – Profit calculation from incomplete contract – Notional Profit – Retention Money – Preparation of balance sheets.

Unit II

Royalties – Accounting treatment in the books of Lessor and Lessee – Minimum rent – Shortworking – Recoupment of Fixed and flexible shortworking.

Unit III

Hire purchase accounting – Recognizing legal title and capitalizing only a proportion of cash price paid – Ignoring legal title and capitalizing the full cash price – Default and re-possession– Partial re-possession – Hire purchase trading account – Installment system.

Unit IV

Insolvency accounts – Individual – Statement of affairs – Deficiency account – Preferential creditors – Non-preferential creditors.

Unit V

Departmental accounting – Allocation of expenses – Inter departmental transfers – Branch accounts – Types – Dependent branches and independent branches – Inter branch transactions.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2.Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand &
Company Publishers |
| 7. Financial Accounting | - | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**II YEAR - IV SEMESTER
COURSE CODE: 7BBAA4**

ALLIED COURSE - IV - CUSTOMER RELATIONSHIP MANAGEMENT

Unit I

Introduction: Overview of Relationship Marketing – CRM and Relationship Marketing – Definition of CRM – Elements and History of CRM – Consumer Attitudes – Formation and Change; Consumer Values and Lifestyles – Customer Life Cycle – Using Customer touch points – Deciding who should lead the CRM Functions.

Unit II

Strategy and Organization of CRM: CRM processes and systems – Dynamics of Customer Supplier Relationships – CRM strategy – The relationship oriented organization – Customer knowledge – Relationship policy – Importance of Customer Divisibility in CRM.

Unit III

Analytical CRM: Relationship data management – Prospect Database – Data analysis, Data Warehouse and data mining – Segmentation and selection – Analysis of Customer Relationship Technologies – Reporting results – setting evaluation criteria for the appropriate CRM package

Unit IV

CRM Subsystems: Contact Management, Campaign Management, Sales Force Automation Value Chain – Concept – Integration Business Process Management – Benchmarks and Metrics – Culture Change – Customer Ecosystem – Vendor Selection – Implementation Strategy.

Unit V

Operational CRM: CRM Planning – Infrastructure, Information Process, Technology, People – Managing quality information, Quality systems, Customer privacy – Call centre management, Internet and website, Direct mail – Applications in various industries – in manufacturing, banking hospitality and telecom sectors – Best Practices in Marketing Technology – Indian Scenario.

Books for Reference:

1. Customer Relationship Management – Peelen, Ed. Pearson
2. The CRM Handbook – D. Jill Pearson
3. CRM, A strategic Imperative in the World of eBusiness – Brown, Stanley
4. CRM (Emerging Concepts, Tools & Applications) – Sheth, Jagdish N.
5. Marketing Research – Harper Boyd & Ralph Westfall
6. Consumer Behaviour – Schiffman



GROUP II – SET I

**II YEAR – IV SEMESTER
COURSE CODE: 7SBS4B2**

COURSE II – EMERGENCY AND MEDICAL LAB SKILLS

Objectives:

- To recognize the nature and seriousness of the patient's condition or extent of Injuries to assess requirements for emergency medical care
- Administer appropriate emergency medical care based on assessment findings of the patient's condition
- To Perform safely and effectively the expectations of the job

Unit I

First Aid – Fracture and Fire

First Aid – Drowning and Snake animal, rodent bites.

First Aid – Diarrhoea, Dysentery and Heat Stroke

Unit II

Traffic Rules

Road accidents: precautions, preventions & emergency steps to be taken on the spot advantages of 108 ambulance.

Unit III

Basic Clinical lab Tests

Blood, Urine, saliva, stool Tests

Unit IV

Awareness Programmes on the importance of locally available herbal plants and Vegetables. Skin lashes poor eye-sight anemia

Unit V

Project on Locally available native treatments for various Health Problems (Project Report 15 to 25 Pages)

Books for Reference:

1. Era.Su.Muthu and Meera Ravishankar, “First Aid”, aug-2013 published by Sura Books (PVT) Ltd., 1620, ‘J’ Block, 16th Main Road, Anna Nagar, Chennai – 600 040.
2. Dr.Rama Rao, “Handbook of First Aid”, Chennai.



**II YEAR – IV SEMESTER
COURSE CODE: 7BMY4**

COURSE – MANAVALAKALAI YOGA

**VALUE EDUCATION
மனவளக்கலை யோகா**

A BRIEF INTRODUCTION ABOUT MANAVALAKALAI YOGA

in the “manavalakalai yoga”, practices formulated by thathuvagani vethathiri maharishi do not have any bearing on religion, caste or creed. this is an education for culturing the mind. it does not contain any customary observances of any sect. it comprises only rational and scientific education and practices. these are offered to all people without any discrimination.

learning and practicing manavalakalai yoga by students would help them to acquire physical health, mental acuteness, strength of life force and wisdom. offering this yoga to students is the only means through which social welfare could be derived. on the whole, manavalakalai yoga would be of immense help to achieve a holistic life for any human folk.

“for education to be complete, it should include not only the training of the intellect but also the refinement of the heart and discipline of the soul” declared dr.radhakrishnan.

the heart of education is to educate the heart and such an education alone can lead to health, happiness and harmony. it is the need of the hour that the students of colleges and universities and the general public be given a basic spiritual knowledge about their body, mind, soul, the cosmic link that runs through every system of the universe binding us all and above all, their duty to society of which every individual is a part. every individual knowingly or unknowingly lives by the labours of the various sections of society and as a solemn duty it is imperative on our part back to the society as much as we can by labour of our body or mind or both. our education to be socially relevant, it must inculcate in our youth this duty consciousness. every institution has this obligation to the society.

the quality of mind determines the quality of the man. mind can be considered to be the collective form of the thoughts arising spontaneously. an understanding of this leads to corrective measures on the thoughts and evolution of good thoughts only. then only good thoughts, words and deeds and also other virtues would prevail among the students.

This course strives to achieve the following:

- To train and develop the physical body for leading a healthy life.
- To rejuvenate the life energy, to retard the ageing process and to achieve spiritual development
- To offer meditation practices and introspection so as to strengthen the mind, increase its will power, concentration, creativity and receptivity and ultimately to transform the mind to achieve self realization
- To help every individual to realize the enduring values of peace, non-violence and harmony to revitalize human society for restoring its sanity and strength

ANNEXURE – II

**DETAILS OF NUMBER OF CENTRES AND YOGA MASTERS IN EACH DISTRICT OF
TAMIL NADU**

S. NO.	DISTRICT	CENTRES	yOGA mASTERS
1.	Ariyalur District	9	39
2.	Chennai District	127	676
3.	Coimbatore District	122	678
4.	Cuddalore District	50	212
5.	Dharmapuri District	22	118
6.	Dindigul District	41	186
7.	Erode District	101	506
8.	Kanchipuram District	109	522
9.	Kanniyakumari District	11	79
10.	Karur District	16	67
11.	Krishnagiri District	13	72
12.	Madurai District	29	182
13.	Nagapattinam District	16	64
14.	Namakkal District	34	185
15.	The Nilgiri District	37	172
16.	Perambalur District	21	88
17.	Pudukottai District	34	152
18.	Ramanathapuram District	15	79
19.	Salem District	75	403
20.	Sivaganga District	20	100
21.	Thanjavur District	66	306
22.	Theni District	18	101
23.	Thirunelveli District	98	457
24.	Thiruvallur District	68	303
25.	Thiruvannamalai District	34	222
26.	Thiruvarur District	66	276
27.	Tutikorin District	36	162
28.	Tiruchy District	77	379
29.	Vellore District	80	418
30.	Villupuram District	31	160
31.	Viruthunagar District	13	110
Total		1489	7667

Value Education

80 hOURS

UNIT i YOGA AND PHYSICAL HEALTH

- 1.1 Physical structure – three bodies – five limitations
- 1.2 simplified physical exercises – hand exercises – leg exercises – breathing exercises – eye exercises – kapalapathi
- 1.3 maharasanas 1-2 massages – acu-puncture – relaxation
- 1.4 yogasanas – padmasana – vajrasanas – chakrasanas (side) – viruchasanas – yoga muthra – patchimothasanas – ustrasanas – vakkarasanas – salabasanas

UNIT II ART OF NURTURING THE LIFE FORCE AND MIND

- 2.1 maintaining the youthfulness – postponing their ageing process
- 2.2 sex and spirituality – significance of sexual vital fluid – married life – chastity
- 2.3 ten stages of mind
- 2.4 mental frequency – methods for concentration

UNIT III SUBLIMATION

- 3.1 purpose and philosophy of life
- 3.2 introspection – analysis of thought
- 3.3 moralization of desires
- 3.4 neutralization of anger

UNIT IV HUMAN RESOURCES DEVELOPMENT

- 4.1 eradication of worries
- 4.2 benefits of blessings
- 4.3 greatness of friendship
- 4.4 individual peace and world peace

UNIT V LAW OF NATURE

- 5.1 unified force – cause and effect system
- 5.2 purity of thought and deed and genetic centre
- 5.3 love and compassion
- 5.4 cultural education – five fold culture

**III YEAR – V SEMESTER
COURSE CODE: 4BCO5C1**

CORE COURSE XIII – CORPORATE ACCOUNTING

Unit I

Issue of shares – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares

Unit II

Acquisition of business – Profits prior to incorporation.

Unit III

Final accounts of companies

Unit IV

Amalgamation, Absorption and External Reconstruction of Companies – Alteration of share capital and Internal Reconstruction

Unit V

Valuation of goodwill and shares of companies – Liquidation of Companies (Liquidator's final statement of accounts only)

Books for Reference

- | | | |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2.Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4.Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
.,Himalaya publishing company Ltd. |
| 5.Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand &
Company Publishers |
| 7. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**III YEAR – V SEMESTER
COURSE CODE: 4BCO5C2**

CORE COURSE XIV – COSTING

Unit I

Definition of Costing – Importance – Uses of costing – Objects and advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.

Unit II

Materials: Purchase procedures – Requisition for materials – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.

Unit III

Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour – turn over – Meaning and measurement.

Unit IV

Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads

Unit V

Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products) –Reconciliation of cost and financial accounts.

Books for Reference

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications
7. A Text Book of cost and Management Accounts : M.N.Arora, Vikas Publications.

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – V SEMESTER
COURSE CODE: 4BCO5C3**

CORE COURSE XV – COMMERCIAL LAW

Unit I Contract Act (Sec. 1 to 75)

Essentials of valid contract – Proposal – Acceptance – Communication – Revocation – Consideration – Capacity of parties – Consent – Coercion – Influence – Frauds – Misrepresentation – Mistake – Void agreements – Illegal and Unlawful agreements – Opposed to public policy – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach of contract.

Unit II Contract of Indemnity and Guarantee (Sec. 124 to 129 and Sec. 140 to 143)

Contract of indemnity and Contract of guarantee – Distinction between contract of indemnity and contract of guarantee – Features of a contract of guarantee – Kinds of guarantee – Right of Subrogation.

Unit III Bailment and Pledge (Sec. 148 to 181)

Essentials – Duties of bailor and bailee – Termination of bailment – Common carrier as bailee– Pledge – Rights and duties of pawnor and pawnee – Pledge by non-owners – Pledge distinguished from mortgage, lien, hypothecation and sale.

Unit IV Law of Agency (Sec. 182 to 238)

Contract of agency – Types of agency – Kinds of agents – Extent of agent’s authority – Delegation of authority – Ratification – Termination of agency – Liability of principal and agents towards third parties.

Unit V Sale of Goods Act

Definition of the term contract of sale, goods, insolvent, mercantile agent, price, property, delivery, documents to the title of goods: bill of lading, delivery order, railway receipt – Difference between bill of lading and other documents of title to goods – Distinction between sale and agreement to sell – Sale and hire – purchase – Essentials of a contract of sale – Conditions and warranties – Doctrine of Caveat Emptor – Sale by non-owners – Rights and duties of seller and buyer – Rights of an unpaid seller.

Books for Reference

- | | | |
|------------------------------|---|---|
| 1.Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons |
| 2.Mercantile Law | : | M.C.Shukla, Chand & Company publishers |
| 3.Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : | M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : | R.S.N Pillai and Bhagavathi S.Chand & Co., |



**III YEAR – V SEMESTER
COURSE CODE: 4BCOE1A**

ELECTIVE COURSE I (A) – INCOME TAX – I

Unit I

Historical Background of Indian Income Tax – Income Tax Act, 1961

Unit II

Definition – Agricultural income – Previous Year – Assessee – Assessment Year – Person – Principal Officer – Residential Status – Deemed Income – Capital and Revenue – Tax Liability – Incomes exempted from Tax

Unit III

Income from Salary – Income from House Property

Unit IV

Profits and Gains from Business or Profession including depreciation

Unit V

Capital Gains – Income from other sources.

Books for Reference

- | | | |
|---|---|--|
| 1. Income Tax Law and Accounts | – | Mehrothra and Goyal, Sahitya Bhavan Publications. |
| 2. Income Tax | – | VinodhK.Singhania, Monica Singania, Taxmann Publications |
| 3. Income Tax, Theory, Law & Practice | – | T.S.Reddy, Y.Prasad, Margham Publications |
| 4. Income Tax, Law & Practice | – | A.Jeyakumar & N.Hariharan, Vijay Nicol Imprints |
| 5. Income Tax, Law & Practice | – | V.P.Gaur, D.B.Narang, Puja Gaur & Rajeev Puri, Kalyani Publishers. |
| 6. Income Tax | - | Sukumar Bhattachary, Kalayani Publications |
| 7. Income Tax Law and Accounts Including Tax Planning | - | Dr.H.C.Mehrtora, Dr.S.P.Goyal, Shaitya Bhawan Publications |

Note: The question paper shall contain 60% problems and 40% theory



GROUP I – SET II

III YEAR – V SEMESTER COURSE CODE: 4SBS5A4

COURSE II – HERITAGE AND TOURISM

Unit I

Tourism – Introduction – Concepts – Significance – Forms of Tourism – Effects of Tourism – Social, Economic and Environmental aspects – Human Rights

Unit II

Importance of preserving heritage – Heritage Spots in India – In Tamil Nadu – Brief history of the heritage spots – The role of heritage spots in promoting tourism – UNESCO guidelines on Heritage

Unit III

Role of Government in promoting tourism – ITDC- TTDC-Palace on wheels – Travel industry service network – Land (rail and road) Air – Water – Travel Agency – Hospitality and Accommodation

Unit IV

Travel Guide – Features – requirements – One's role as a guide – Income and Employability – Qualities and skills of a professional travel or tourist guide

Unit V

Project work – Field visit to heritage and tourism spots in Sivagangai and Ramanathapuram Districts and submission of a report (15 to 25 pages)

References

- Bhatia, A. K – Tourism Development Principles and Practices,
(Sterling Publishers (P) Ltd., New Delhi)
- Ananand M. M – Tourism and Hotel Industry in India
(Sterling Publishers (P) Ltd., New Delhi)
- Acharya Ram – Tourism and Cultural Heritage
(Rosa Publications: Jaipur, 1986)
- Jha, S.M – Tourism Marketing (Himalaya Publishing House)



GROUP I – SET II

III YEAR – V SEMESTER COURSE CODE: 4SBS5A5

COURSE III – MARKETING AND SALES MANAGEMENT

UNIT I

Introduction: evolution of marketing – types of marketing: consumer products marketing, industrial marketing and services marketing – demographic and behavioural dimensions of marketing – marketing planning

UNIT II

Basics of market segmentation, targeting and positioning – components of the marketing mix: product – price – place – promotion – distribution channels: types – merits and demerits

UNIT III

Marketing vs selling – nature and scope of sales management – personal selling and salesmanship – selling function – understanding consumer's decision making process – sales organization and types of selling

UNIT IV

Prospecting – approaching the customer – sales presentation – sales demonstration – negotiating buyer concerns – closing the sale – post sales service and complaint handling

UNIT V

Modern trends in marketing and sales: internet marketing – direct marketing – multi level marketing – relationship marketing – selling through kiosks

References

1. Chunawalla, s. a., sales management, 5th edition (2007), himalaya publishing house
2. Havaladar, krishna; sales and distribution management, 1st edition (2006), tata mcgraw hill
3. Perreault, jr., william; mccarthy, e. jerome, basic marketing, 15th edition, 2006, tata mcgraw hill



**III YEAR – VI SEMESTER
COURSE CODE: 4BCO6C1**

CORE COURSE XVI – SPECIAL ACCOUNTS

Unit I

Bank Accounts – Preparation of profit and loss accounts – Balance Sheet (new forms)

Unit II

Insurance accounts – Accounts of life insurance companies – Accounts of general insurance companies.

Unit III

Double accounts – nature – features – receipt and expenditure on capital accounts – General Balance Sheet – Revenue account – Net revenue account – Differences between single account system and double account system – Replacement of an asset – Accounts of Electricity Companies.

Unit IV

Holding companies – Preparation of Consolidated Balance Sheet – Minority interest – Pre-acquisition profits – Cost of control – Inter-company balances – Unrealized inter-company profits – Revaluation of assets and liabilities – Bonus shares – Treatment of dividend.

Unit V

Voyage accounts – Farm accounting

Books for Reference

- | | | |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2.Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4.Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5.Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand &
Company Publishers |
| 7. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**III YEAR – VI SEMESTER
COURSE CODE: 4BCO6C2**

CORE COURSE XVII – MANAGEMENT ACCOUNTING

Unit I

Management Accounting – Meaning – Definition – Objectives – Cost Accounting Vs Financial Accounting Vs Management Accounting

Unit II

Financial Statements Analysis and Interpretation – Accounting Ratios – Significance, Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

Unit III

Fund Flow and Cash Flow Analysis – Forecasting of Fund Requirements

Unit IV

Budgets and Budgetary Control – Objectives and Advantages – Limitations – Master Budget and Financial Budgets – Flexible Budget – Cash Budget – Preparation of various types of Budgets

Unit V

Standard Costing and Variance Analysis (Simple problems only) – Marginal Costing – Meaning, Objectives, Advantages and Limitations – Breakeven Point – (Simple Problems only)

Books for Reference

1. Principles of Management Accounting – S.N.Maheswari, Sultan Chand&Sons.
2. Management Accounting – Hingo rani & Ramanathan, Sultan Chand&Sons.
3. Management Accounting – Guru Prasad Murthy, Himalaya Publications.
4. Management Accounting - R.S.N.Pillai and Bhagwathi S.Chand&Co.,
5. Management Accounting - Kalpan, Peeron Education New Delhi
6. Management Accounting - T.S.Reddy & Y. Hari Prasad Reddy, Margham Publications
7. Management Accounting - R.Ramachandran, Shriram Publications.

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – VI SEMESTER
COURSE CODE: 4BCO6C3**

CORE COURSE XVIII – INDUSTRIAL LAW

Unit I The Factories Act, 1948

Preliminaries – Inspecting staff – Health, safety and welfare of workers – Working hours of adults – Employment of children, women and young persons – Leave with wages.

Unit II The Trade Unions Act, 1926

Definitions – Registration of trade unions – Rights and liabilities of trade unions – Fund for political purposes – General funds – Amalgamation of trade unions – Immunity from civil and criminal liability – Books and returns – Penalties – Dissolution. **The Minimum Wages Act, 1948** – Interpretation – Minimum Wages – Procedure for fixing wages – Committee and advisory boards – Wages in kind – Payment of minimum wages.

Unit III The Industrial Disputes Act, 1947

Definitions – Authorities under the Act – Strikes and lock outs – Lay off and retrenchment.

Unit IV The Workmen’s Compensation Act, 1923

Nature and scope – Definitions – Rules regarding workmen’s compensation – Meaning of accident – Amount of compensation: Permanent, partial and temporary disablement.

Unit V The Employees’ Provident Funds Act, 1952

Preliminaries – Provident Fund Scheme – Provisions regarding contribution to the fund. **The Employees’ State Insurance Act, 1948** – Nature and scope – Contribution – Benefits – Disputes and claims.

Books for Reference

- | | | |
|-------------------------------|---|---|
| 1. Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons |
| 2. Mercantile Law | : | M.C.Shukla, Chand & Company publishers |
| 3. Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : | M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : | R.S.N Pillai and Bhagavathi S.Chand & Co., |



**III YEAR – VI SEMESTER
COURSE CODE: 4BCOE2A**

ELECTIVE COURSE II (A) – INCOME TAX – II

Unit I

Total Income – Deduction in the Computation of Total Income – Set off and Carry Forward of Losses

Unit II

Assessment of Individuals, Hindu Undivided Families and Partnership Firms

Unit III

Income Tax Administration – Machinery of Taxation – Central Board of Direct Taxes – Directorate of Inspection – Commissioner of Income Tax – The Appellate Tribunal

Unit IV

Procedure for Assessment – Self Assessment – Provisional Assessment – Regular Assessment – Re-assessment – Best Judgement Assessment – Ex-parte Assessment – Rectification of Mistakes – Summary Assessment

Unit V

Collection of tax – Refund of tax – Deduction of tax at source – Advance payment of tax – Tax Credit Certificate

Books for Reference

- | | | |
|---|---|--|
| 1. Income Tax, Law and Accounts | – | Mehrothra and Goyal, Sahithya Bhavan Publications. |
| 2. Income Tax | – | VinodhK.Singhania, Monica Singania, Taxmann Publications |
| 3. Income Tax, Theory, Law & Practice | – | T.S.Reddy, Y.Prasad, Margham Publications |
| 4. Income Tax, Law & Practice | – | A.Jeyakumar & N. Hariharan, Vijay Nicol Imprints |
| 5. Income Tax, Law & Practice | – | V.P.Gaur, D.B.Narang, Puja Gaur & Rajeev Puri, Kalyani Publishers. |
| 6. Income Tax | - | Sukumar Bhattachary, Kalayani Publications |
| 7. Income Tax Law and Accounts Including Tax Planning | - | Dr.H.C.Mehrtora, Dr.S.P.Goyal, Shaitya Bhawan Publications. |

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – VI SEMESTER
COURSE CODE: 4BCOE3B**

ELECTIVE COURSE III (B) – ENERPNEURSHIP DEVELOPMENT

Unit I

Entrepreneur – Meaning – Importance – Definition – Types – Functions – Qualities of an Entrepreneur – Entrepreneurship as a career.

Unit II

How to start business – Product selection – Form of ownership – Plant location – land, building, water and power, raw material, machinery, power and other infrastructural facilities– Licensing, registration and local bye laws.

Unit III

Institutional arrangements for entrepreneurship development – DIC, SIDCO, NSIC, SISI – Institutional finance to entrepreneurs – TIIC, SIDBI, Commercial banks – Incentives to small scale industries.

Unit IV

Project report – Meaning and importance – Project report – Format of a report (as per requirements of financial institutions) – Project appraisal – Market feasibility – Technical feasibility – Financial feasibility and economic feasibility – Break even analysis

Unit V

Entrepreneurship development in India – Women entrepreneurship in India – Sickness in small scale industries and their remedial measures

Books Recommended

1. Entrepreneurship development – Joseph Paul, N. Ajit kumar and T.Mampilly – Himalayan Publishing House
2. Entrepreneurship Development Programmes in India – M.A.Khan – Kanishka Publishing House – Delhi
3. Dynamics of Entrepreneur Development and Management – Vasant Desai, Himalayan Publishing House
4. Entrepreneurial development – P. Saravanavel – Ess Pee Kay Publishing House
5. Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai



GROUP II – SET II

III YEAR – VI SEMESTER COURSE CODE: 4SBS6B3

COURSE I – BASIC INTERNET AND OFFICE AUTOMATION LAB

The course will have a professional computer skill and practical oriented.

Unit I - INTERNET

1. Create & demonstrate an E-mail Id in any one of the mail server?
2. Write the step by step procedure to send a letter to your friend through E-mail and demonstrate with your system.
3. Write and demonstrate the procedure to apply for the post with the attachment of your BIODATA to any one of the company through E-mail
4. a) Demonstrate the procedure to copy a given file to the CD,USB DEVICE, FLOPPY DISK
b) Write the steps to zip & unzip the given file in Windows.
c) Demonstrate the steps to scan the picture with the help of the scanner & to perform the zooming operation.
5. Website using any one of the search engine.

Unit II - MS-WORD

1. Prepare a PONGAL and DEEPAVALI greeting cards with picture insertion and alignment, write the procedure to take hard copy.
2. Prepare a letter using mail merge facilities to send the admission cards to the selected candidates for the various courses offered by the University.
3. Using MS-Word Prepare your own biodata with the help of the template and using numbering and bullets where ever necessary.
4. Create the table with following data:
Account number, Debit, Credit, Balance amount
Enter the data and perform the various operations in Table.
5. Type the document and do the following:
 - a) Find and replace the word.
 - b) Extract some paragraph to another file
 - c) Perform spell check operations
 - d) Perform the various operations in the format menu.

Unit III - MS-EXCEL

1. Create the worksheet in MS-EXCEL to store the following information:
Reg.no Name Mark1 Mark2 Mark3 Total Average
 - a) using formula and function find the total, average maximum, minimum total marks
 - b) sort the names in alphabetical order
 - c) create the bar chart for average mark with proper titles, legend and gridlines.
2. Prepare the attendance report for the following in Excel

STUDENT ATTENDANCE REPORT

RegNo	Name	No. of Absent	No. of Present	Percentage of Attendance
-----	-----	-----	-----	-----

3. Create a worksheet in MS-Excel with following details
 - a) Employee number, Employee name, Designation, Basic pay and LIC, PF
 - b) Calculate

HRA	=	20% of Basic
DA	=	30% of Basic
Gross Pay	=	Basic Pay + HRA + DA
Net Pay	=	Gross Pay – (LIC+PF)

4. Create a worksheet in ms excel with the following details:
Name, Description of the item, price of each item, quantity purchased, stock in hand, Enter the 5 data in the above format
 - a) Calculate amount=price* quantity
 - b) In table sort the field item wise

Unit IV - POWERPOINT

1. Prepare three slides in Power point showing the features of MS OFFICE and also set timings to view it.
2. Prepare three slides for showing the types of computers with the following settings:
 - a) Set different slide transitions
 - b) Give header & footer for each slide
 - c) Set slide timings for each slide
3. Prepare three slides with a text & picture expressing the introduction of new product.
4. Prepare five slides with a text and picture for various courses offered by the University with animation effect.

Unit V

DTP – Page maker – Coral Draw – Photoshop- Flash

References

1. PC Software For Windows By R.K.Taxali – Tata Mc Graw-Hill
2. DTP Course Kit by Vikas Gupta – 2007 Comdex publications
3. Photoshop 6 In Depth–David Xenakis Benjamin Levisa–Dream Tech Press,New Delhi



GROUP II – SET II

**III YEAR – VI SEMESTER
COURSE CODE: 4SBS6B4**

COURSE II – FRUIT, VEGETABLE PRESERVATION SKILLS

Unit I

Principles, Methods, types of Preservation.

Preservation media and mode of action of preservation. Traditional & Modern methods.

Unit II

Study of various types of equipments – care & precautions and usage.

Study of various types of containers.

Unit III

Vegetables & their product preservation Methods

Importance of personal hygiene and sanitary standards

Unit IV

Fruits & their preservation

Unit V

Project:

1. Mapping of preservation practices & centres
(or)
2. Preservation practices specific to fruits & Vegetables in your area
(Project Report 15 to 25 Pages)

References

1. Srivastava R.P. and Kumar.S “Fruit and Vegetable Preservation: Principles”
2. Ranjit Singh “Fruits” National Book Trust.
3. Girdhari Lal Tandon et al “Preservation of Fruit and Vegetable Products”.



B.COM -Syllabus
From 2019-2020 to 2021-2022

ALAGAPPA UNIVERSITY, KARAIKUDI
NEW SYLLABUS UNDER CBCS PATTERN
(w.e.f.2017-18)

B.COM– ODD & Even Semester
From 2019-2020 to 2021-2022 Academic Year

Sem.	Part	Subject Code	Title of the Paper	Cr.	Hrs./ Week	Max. Marks		
						Int.	Ext.	Total
I	I	7BCO111	Language Course – I – வணிகக் கடிதங்கள்	3	6	25	75	100
	II	712CE	English Language Course – I English For Enrichment – I	3	6	25	75	100
	III	7BCO1C1	Core– I–Advanced Accountancy– I	4	6	25	75	100
		7BCO1C2	Core – II – Business Organization	4	6	25	75	100
		7BAEA1	Allied-I Industrial Economics	5	5	25	75	100
	IV	7NME1C	(1) Non-Major Elective – I – (C) Communicative English	2	1	25	75	100
			Total	21	30	--	--	600
II	I	7BCO211	Language Course – II – அலுவலக மேலாண்மை	3	6	25	75	100
	II	722CE	English For Enrichment – II	3	6	25	75	100
	III	7BCO2C1	Core –III–Advanced Accountancy–II	4	6	25	75	100
		7BCO2C2	Core – IV – Marketing	4	5	25	75	100
		7BAEA2	Allied – II Indian Economic Issues	5	5	25	75	100
	IV	7BES2	(3) Environmental Studies	2	2	25	75	100
				Total	21	30	--	--
III	III	7BCO3C1	Core – V – Principles of Insurance	4	5	25	75	100
		7BCO3C2	Core – VI – Banking Theory	4	5	25	75	100
		7BCO3C3	Core – VII – Business Statistics	4	6	25	75	100
		7BCO3C4	Core–VIII–Advanced Accountancy-III	4	6	25	75	100
		7BBAA3	Allied – III Advertising and Sales Promotion	5	5	25	75	100
	IV	7NME3C	(1) NME– II – Effective Employability Skills	2	1	25	75	100
		7SBS3A1	(2) SBS– I Competitive Examination Skills	2	2	25	75	100
	V	7BEA3	Extension activities	1	-	100	--	100
				Total	26	30	--	--
IV	III	7BCO4C1	Core–IX–Principles of Management	4	5	25	75	100

		7BCO4C2	Core –X– Banking Law and Practice	4	5	25	75	100
		7BCO4C3	Core–XI– Business Mathematics	4	5	25	75	100
		7BCO4C4	Core–XII– Advanced Accountancy–IV	4	6	25	75	100
		7BBAA4	Allied-IV Customer Relationship Management	5	5	25	75	100
	IV	7SBS4B2	(2) SBS– II Emergency and Medical Lab Skills	2	2	25	75	100
		7BMY4	(4) Manavalakalai Yoga	2	2	25	75	100
			Total	25	30	--	--	700
V	III	7BCO5C1	Core – XIII – Corporate Accounting	4	7	25	75	100
		7BCO5C2	Core – XIV – Costing	4	7	25	75	100
		7BCO5C3	Core – XV – Commercial Law	4	7	25	75	100
		7BCOE1A	Elective – I A) Income Tax-I	5	5	25	75	100
	IV	7SBS5A5	(2) SBS- I Heritage And Tourism	2	2	25	75	100
		7SBS5A6	(2) SBS- I Marketing And Sales Management	2	2	25	75	100
			Total	21	30	--	--	600
VI	III	7BCO6C1	Core – XVI – Special Accounts	4	6	25	75	100
		7BCO6C2	Core – XVII – Management Accounting	4	5	25	75	100
		7BCO6C3	Core – XVIII – Industrial Law	4	5	25	75	100
		7BCOE2A	Elective – II Income Tax II (or)	5	5	25	75	100
		7BCOE3B	Elective – III B) Entrepreneurship Development	5	5	25	75	100
	IV	7SBS6B4	(2) SBS II Fruit, Vegetable Preservation Skills	2	2	25	75	100
		7SBS6B7	National Cadet Corps (NCC)	2	2	25	75	100
			Total	26	30	--	--	700
			Grand Total	140	180	--	--	4000

PART – I
B.COM, B.COM (COMPUTER APPLICATION) &
B.COM (CORPORATE SECRETARYSHIP)

I YEAR – I SEMESTER
COURSE CODE: 7BCO111 /7BCC111/7BCS111

LANGUAGE COURSE – I – வணிகக் கடிதங்கள்

பகுதி 1 வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள்

வணிகக் கடிதங்களின் பொது அமைப்பு மற்றும் படிவங்கள் – கடித வகைகள் – சிறப்புக் கூறுகள்– நோக்கம் – கடிதம் எழுதுபவர் எழுதும் முன் மனதில் கொள்ள வேண்டிய செய்திகள்.

பகுதி 2 விண்ணப்பக் கடிதங்கள்

வேலை வேண்டி விண்ணப்பக் கடிதம் – கருத்துரை காட்டும் கடிதங்கள் – கடனுக்காக கடிதங்களும் சிபாரிசுகளும் – வியாபாரத்தில் நாணயமாக நடப்பது குறித்து கடிதங்கள் – விளம்பரப்படி – அதை தயாரிக்கும் முறை.

பகுதி 3 வியாபாரக் கடிதங்கள்

முனைவுக் கடிதங்கள் – விசாரணைகள் – விலைப்புள்ளிகள் – ஆணையறுக்கள் – புகார்களும் சரிகட்டலும் – சரக்கு பெற்றுக் கொண்டதை உறுதி செய்தல் – நிலுவைத் தொகை நினைவுறுத்தல்– வசூல் செய்தல் – கணக்கை நேர் செய்தல்.

பகுதி 4 பல்வகைக் கடிதங்கள்

ஏற்றுமதி இறக்குமதி தொடர்பான கடிதங்கள் – முகவாண்மை தொடர்பான கடிதங்கள் – வியாபாரச் சுற்றறிக்கை தயாரித்தல் – வங்கிக் கடிதங்கள் – காப்பீட்டுக் கடிதங்கள் – போக்குவரத்துக் கடிதங்கள் – அரசுத்துறை சார்ந்த கடிதங்கள்

பகுதி 5 நிறுமச் செயலரின் கடிதங்கள்

பங்குதாரருடன், இயக்குநர்களுடன் செயலரின் கடிதத் தொடர்புகள் – நிறுமக் கூட்டம் – தீர்மானங்கள் – நிகழ்ச்சிக் குறிப்பு தயாரித்தல் – அறிக்கை தயாரித்தல் – தனிநபர் அறிக்கை – குழு அறிக்கை – அங்காடி அறிக்கை – புள்ளி விபரக் குறிப்பிலிருந்து அறிக்கை தயாரிக்கும் முறைகள்.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

4. வகைத் தகவல் தொடர்பு : கதிரேசன், முனைவர் ராஜா.
5. வாணிபத் தகவல் தொடர்பு : முனைவர் ஏ.ஆ. செல்வராஜ்.
6. வணிகக் கடிதத் தொடர்பு : ஞ. முத்தையா

PART - II – ENGLISH

**I YEAR – I SEMESTER
COURSE CODE: 712CE**

COURSE – I - ENGLISH FOR ENRICHMENT – I

Texts Prescribed

3. Gate Way to English – *An Anthology of Prose and Poetry* Ed. By the Board of Editors, Harrows Publications, Chennai.
4. Modern English – *A Book of Grammar Usage and Composition* by N.Krishnaswamy, Macmillan Publishers.

Unit I

Prose

1. Education for New India – C.Rajagopalachari.
2. All about a Dog – A.G.Gardiner
3. I have a Dream – Martin Lutherking

Unit II

Prose

1. How I Became a Public Speaker – G.B. Shaw
2. With the Photographer – Stephen Leacock
3. Early Influences: Dr. APJ. Abdul Kalam

Unit III

Poetry

1. Gitanjali (Songs : 1-2) Rabindranath Tagore
2. Shall I Compare thee to a Summer’s Day(Sonnet 18)–William Shakespeare
3. On his Blindness – John Milton.

Unit IV

Grammar

Noun, Pronoun, Verb, Adverb

Unit V Composition

Informal Letter, Comprehension, Dialogue Writing, Hints Developing

Allocation of Working Hours per week

Prose	-	2 hours
Poetry	-	2 hours
Grammar &	-	2 hours
Composition	-----	
Total -		6 hours



B.Com.

**I YEAR – I SEMESTER
COURSE CODE: 7BCO1C1**

CORE COURSE - I – ADVANCED ACCOUNTANCY – I

Unit I

Accounting principles, conventions and process – Double entry system – Rules – Scope – Limitations – Collection and recording of financial data – Journal – Ledger – Sub-divisions of journal – Trial Balance.

Unit II

Errors – Types – Rectification of errors – Error of omission – Error of Commission – Compensating error – Error of Principle – Suspense Account – Bank Reconciliation Statement.

Unit III

Depreciation accounting – Meaning – Causes - Objectives – Straight line method - Written-down-value method - Annuity method – Sinking fund method.

Unit IV

Final accounts of sole trading concerns – Trading Account – Profit and Loss Account – Balance Sheet preparation – Adjusting and Closing entries – Accounts of non-trading concerns – Receipt and Payment Account – Income and Expenditure Account and Balance Sheet preparation.

Unit V

Average Due Date – Calculation of interest – Account Current – Red ink interest – Forward and backward methods – Daily balance method.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 6. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 7. Advanced Accounts | – | M.C.Shukla and T.S.Grewal ,Chand &
Company publishers |
| 8. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 9. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 10. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |

[Note: The Question paper shall contain 60% problems and 40% Theory]



I YEAR – I SEMESTER
COURSE CODE: 7BCO1C2
CORE COURSE - II – BUSINESS ORGANISATION

Unit I

Nature of business – Divisions of business – Types of trade – Objectives of business – Requisites for success in modern business – Qualities of good businessman – Evolution of business – Industry– Industrial revolution – Economic and political consequences.

Unit II

Ownership of business firms – Forms: Sole Proprietorship, Partnership, Co-operative society and Joint stock company – Ideal form of organization – Choice of suitable form, features, merits and demerits – Evaluation – Distinction between various forms.

Unit III

Size of business firms – Criteria for measurement – Economies of large scale production – Evils of big business – Reasons for survival of small units – Optimum size – Factors affecting optimum size– Representative firm.

Unit IV

Company management: Organization – Shareholders – Board of directors – Powers and duties– Chief executives – Managing directors – Managers – Problems in management – Oligarchy – Causes – Democratization.

Unit V

Government and business: Forms of Government regulation – General regulations of business activity – Industrial policy in India including Industrial Policy Resolutions. Public Enterprise: Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing policy – Problems of public enterprises. Public Utilities: Characteristics – Special problems – Price policy – Management.

Books for Reference:

6. Fundamentals of Business Organisation and Management –Y.K.Bhushan,Sultan Chand &Sons
7. Principles of Business Organisation and Management – P.N.Reddy, S.Chand &Co.,
8. Business Organisation and Management – M.C.Shukla S.Chand &Co.,
9. Business Organisation – Kathiresan & Radha, Presenna Publications.
10. Business Organisation – N.Premavathi, Sri Vishnu Publications.



**B.A. ECONOMICS
I YEAR – I SEMESTER
COURSE CODE: 7BAEA1**

ALLIED COURSE I – INDUSTRIAL ECONOMICS

Unit I

Industry and economic development industry and sectoral linkages-industrial Classification and data information

Unit II

Public, private joint and co-operative sectors - private corporate sector- Role of MNCs

Unit III

Industrial productivity - concept - measurement - productivity in Indian industries - industrial sickness - under utilisation of capacity - factors accounting for it and its consequences.

Unit IV

Globalization and Indian industry privatization and issues relating to disinvestment policy

Unit V

Industrial development in India - industrial policy - role of the state - new industrial policy and economic reforms industrial growth and pattern.

Books for Reference:

6. Barthwal, R.R. "Industrial Economics as Introductory" Text Book, Wiley Eastern Ltd., New Delhi, 2000.
7. Sivayya, K.V. and Das, V.B.M. "Indian Industrial Economy" S. Chand & Co., New Delhi, 2004.
8. Devine, P.J. "An Introduction to Industrial Economics" George Allen and Unwin, London, 1978. Sadhu, A.N., and Singh, A. "Industrial Economics" Himalaya Publishing House, Mumbai, 1998.
9. Dutt and Sundaram, K.P.M. "Indian Economy" S. Chand & Co., New Delhi (2007).
10. Dhingra, I.C., "Indian Industrial Economy" Sultan Chand & Co., New Delhi (1972).



PART IV (I) – (C)
NON – MAJOR ELECTIVE – COURSE – I
I YEAR – I SEMESTER COURSE CODE: 7NME1C
COURSE 1 – COMMUNICATIVE ENGLISH
15 hours per Semester – 1 hour per Week

Objective

To enable each learner at the college level to communicate effectively in English both in the spoken and in the written mode

Theory

Practice oriented course. Hence, 75:25 scheme of marking has to be followed. 75 marks for external assessment. 25 marks for internal marks assessment. Internal assessment will be carried out by the teacher who teaches the course while the external evaluation will be done by a group of 2 or 3 teachers who teach the course from the same college or from the nearby colleges.

Unit I BASICS OF ENGLISH

Sentence- Clause-Phrase-Word-Morpheme. Introduction to sounds of English-stress-intonations

Unit II INTRODUCTION TO LSRW SKILLS

Listening –Reading-Speaking-Writing skills

Unit III SPOKEN COMMUNICATION

Participating in Conversation. Preparation of Speech for shorter or longer duration

Unit IV WRITTEN COMMUNICATION-I

Note-Making-Summarizing-Paraphrasing-letter writing

Unit V WRITTEN COMMUNICATION-II

Introduction to preparing curriculum vitae-Creating and verifying personal and official e-mail-Preparing notice circulars, memos and agenda for a meeting-Report writing-Common errors in English Translation.

ACTIVITIES

10. Arrange the conversation between the students.
11. Preparing the speeches (for example, introducing a speaker or proposing a vote of thanks at the college function, explaining an experiment & etc.,)
12. Passage for note making
13. Passage for summarizing
14. Writing a paragraph on any topic(Statements and proverbs can be given)
15. Writing a C.V.
16. Writing a memo/notice/agenda/email/report
17. Ten sentences form Tamil to English & English to Tamil
18. Ten Sentences from error correction.

RECOMMENDED BOOKS

5. “Success with Spoken English II” Dr. Saraswathi and Dr. Noorjahan kother adham (2000), Common Wealth University books, Chennai.
6. “Teaching Spoken English and Communication Skills” Rev.Dr.Francis Soundararaj (1995), T.R.Publication, Chennai.
7. “Developing Communication Skills,” Krishna Mohan and Meera Benerji (2002) Macmillan India Limited.



I YEAR – II SEMESTER
COURSE CODE: 7BCO211/7BCC211/7BCS211
LANGUAGE COURSE – II – அலுவலக மேலாண்மை

பகுதி 1 நவீன அலுவலகத்தின் அமைப்பு முறைகள்

நவீன அலுவலகத்தின் இலக்கணம் – அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம்– மேலாண்மை மற்றும் அமைப்பு – அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் – பணிப்போக்கு ஒப்படைப்புச் செயல்முறைகள் – அதிகாரத்தைப் பரவலாக்குதல் அலுவலக வளமை வகைகள் – வளமைகளை தயாரித்தல் – பயன்படுத்துதல் மற்றும் மதிப்பீடுதல் – அலுவலக இடவசதி – அலுவலக மனைத் துணைப் பொருட்கள் மற்றும் மதிப்பீடுதல் – அலுவலக மனைத் துணைப் பொருட்கள் மற்றும் அமைப்புத் திட்டம் – பணிக்கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் – பணி வரைபடம்– பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்.

பகுதி 2 கடிதப் போக்குவரத்து

தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள்வரும் மற்றும் வெளித் தகவல் தொடர்பு – வாய்மொழித் தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு.

பகுதி 3 பதிவேடுகளைப் பராமரித்தல் மற்றும் கோப்பிடுதல்

பதிவேடுகளை உருவாக்குதல் – நவீன அலுவலகத்தில் எழுத்துப் பணிகள் – அலுவலக முறைகள் – படிவக் கட்டுப்பாடு – வடிவமைப்பு – தொடர் எழுது பொருள்.

நல்ல கோப்பீட்டு முறையின் முக்கிய அம்சங்கள் – வகைப்படுத்துதல் மற்றும் வரிசைப்படுத்துதல் – கோப்பீட்டு முறைகள் – மையக் கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறை.

பகுதி 4 அலுவலக இயந்திரங்களும் சாதனங்களும்

பல்வேறு சாதனங்களின் தேவைகள் – அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் – கணிப்பொறி மற்றும் புள்ளி விபரங்களைத் தொகுத்தளிக்கும் இயந்திரம் – வணிகவியலில் அவற்றின் முக்கியத்துவம்.

பகுதி 5 அலுவலக அறிக்கைகள்

அறிக்கைகளின் வகைகள் – அமைப்பு மற்றும் அறிக்கைகளின் செயலாக்கம்
சுட்டகராதி அமைப்பு

சுட்டகராதியின் பல்வேறு வகைகள் – அதன் நோக்கங்கள் – நன்மைகள்
பிழை திருத்தப் பிரதி திருத்துதல்
பொது வணிகச் சொற்கள் மற்றும் சுருக்கக் குறியீடுகள்

பரிந்துரைக்கப்படும் புத்தகங்கள்:

3. அலுவலக மேலாண்மை : முனைவர் ஏ. ராதா.
4. அலுவலக மேலாண்மை : மு. அன்பழகன், ஞ. இராமர்



**I YEAR – II SEMESTER
COURSE CODE: 722CE**

COURSE - II – ENGLISH FOR ENRICHMENT – II

Texts Prescribed

3. Gate Way to English – *An Anthology of Prose and Poetry* Ed. by the Board of Editors, Harrows Publications, Chennai.
4. Modern English – *A Book of Grammar Usage and Composition* by N.Krishnaswamy, Macmillan Publishers.

Unit I Prose

1. My Greatest Olympic Prize – Jesse Owens
2. Voluntary Poverty – Mahatma Gandhi
3. Helen Kellar – Ishbel Ross

Unit II Prose

1. Coffee Worries – R.K. Narayan
2. A Night Among the Pines – R.L. Stevenson
3. Spoon Feeding – W.R.Inge

Unit III Poetry

1. Daffodils - Wordsworth
2. Mending Wall – Robert Frost
3. A River – A.K.Ramanujan

Unit IV Grammar

Adjective, Preposition, Conjunction and Interjection.

Unit V Composition

Formal Letters, Resume Writing, Precise Writing and General Essays.

Allocation of Working Hours per week

Prose	-	3 hours
Poetry	-	1 hour
Grammar &	-	2 hours
Composition	-----	
Total -		6 hours



I YEAR – II SEMESTER
COURSE CODE: 7BCO2C1
CORE COURSE - III – ADVANCED ACCOUNTANCY – II

Unit I

Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring of bills – Promissory notes – Distinction between Bill of exchange and Promissory notes.

Unit II

Fire Insurance Claims – Purpose – Annual turnover – Short sales – Average clause – Loss of Stock – Claim for loss of profit – Memorandum Trading account.

Unit III

Consignment account – Proforma Invoice – Account sale – Normal loss – Abnormal loss – Calculation of unsold stock – Cost price - invoice price – Del credere commission – non recurring expenses – Goods returned – Loading factors.

Unit IV

Joint venture accounts – methods – Individual Venturer’s book – Separate set of books method – Memorandum method – Joint bank account – Distinction between joint venture and consignment – Distinction between joint venture and sale.

Unit V

Single entry system – methods – Net worth method – Conversion of single entry into double entry – Missing information: debtors, creditors, B/R, B/P, Capital, Cash purchase, Sales, Stock.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |

Note: The question paper shall contain 60% problems and 40% Theory



**I YEAR – II SEMESTER
COURSE CODE: 7BCO2C2**

CORE COURSE - IV – MARKETING

Unit I

Marketing – Evolution of Marketing – Marketing Concepts - Market Segmentation – Need for Market Segmentation – Criteria for Segmentation – Marketing Mix.

Unit II

Product Policy – Branding and packaging – Introduction of new products – Product life cycle– Classification of consumer goods.

Unit III

Facilitating function of Marketing – Buying – Assembling – Selling – Transportation – Storage and Warehousing – Risk bearing – Grading and Standardization – Financing.

Unit IV

Pricing policy - its objectives – Methods of pricing – Pricing strategies – Factors influencing price decisions.

Unit V

Promotion policy- Advertising and its advantages – Various media of advertisement – Personal selling and salesmanship – Qualities of a successful salesman – Sales promotion.

Books for Reference:

- | | | |
|--|---|--|
| 8. Principle of Marketing | – | N. Rajan Nair, Sultan Chand & Sons |
| 9. Modern Marketing | – | R.S.N. Pillai and V. Bhagavathi S.Chand &Co., |
| 10. Marketing | – | Kathiresan and Radha,Prasanna Publishers |
| 11. Marketing | – | J.Jayakumar,Margham Publications., |
| 12. Marketing Management | – | C.B.Gupta & N.Rajan Nair,sultan Chand &Sons |
| 13. Marketing Management | – | C.N.Sontakki, Kalyani Publishers. |
| 14. Essentials of Marketing Management | – | Debraj Datta & Mahua Datta, Virinda
Publication |



I YEAR-II SEMESTER
COURSE CODE: 7BAEA2
ALLIED COURSE II – INDIAN ECONOMIC ISSUES

Unit I

Characteristics of Indian Economy as a Developing Economy – Demographic Trends In The Post-Independence Period – Birth Rate, Death Rate, Age Composition, Sex Ratio, Density, Life Expectancy, Literacy, Urbanization - Workforce Participation Rate – Unemployment – Kinds – Government’s Policy Measures To Remove Unemployment

Unit II

Place of Agriculture in Indian Economy – Causes for Low Productivity – Sources of Rural Credit – Present System of Indian Agricultural Marketing – New Agricultural Strategy - Green Revolution – Problems Agricultural Price Policy – Indian Agriculture and WTO – Recent Initiatives In Indian Agriculture.

Unit III

Role of Industrialization – Industrial Policy - Importance of Small Scale Industries – Recent Policy Initiatives for Promoting Small Scale Industries – Industrial Sickness In India – Causes, Consequences and Remedial Measures – Changing- National Wage Policy – Social Security Measures In India – Impact of WTO on Indian Industry.

Unit IV

India’s Foreign Trade-Growth and Structure–India’s Foreign Trade Policy-Main Features-Phases-Export–Import Policy-Foreign Capital-Types-Government’s Policy towards Foreign Capital - WTO and India’s Foreign Trade.

Unit V

Inflationary Trends In India – Causes–Control- External Value of Rupee and Foreign Exchange Reserves -Demonetisation – Reasons for the Growth of MNC’s – Impact of MNC’s on Indian Economy.

Books for Reference:

7. Ruddar Dutt and K.P.M Sundaram , Indian Economy, S.Chand & Company Ltd., New Delhi, 2004
8. S.K Misra & V.K. Puri, Indian Economy, Its Development Experience, Himalaya Publishing House, Mumbai, 2004
9. Ishwar D.Dhingra , Indian Economy, S.Chand & Co., Dr.S.Sankaran , Indian Economy, Margham Publications, Chennai,
10. Karl E. Case and Ray C. Fair, Principles of Economics, Pearson Education Inc., 8th Edition, 2007.
11. N. Gregory Mankiw, Economics: Principles and Applications, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
12. Joseph E. Stiglitz and Carl E. Walsh, Economics, W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007.



PART-IV (3)
COURSE CODE: 7BES2
I YEAR – II SEMESTER

COURSE – ENVIRONMENTAL STUDIES

Unit I The Multidisciplinary Nature of Environmental Studies

Definition, Scope and importance

Need for public awareness

Unit II Natural Resources

Renewable and non-renewable resources

- G) Forest resources: use and over-exploitation, deforestation, case studies, timber extraction, mining, dams and their effect on forests and tribal people
- H) Water resources: use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams- benefits and problems.
- I) mineral resources: use and exploitation, experimental effects of extracting and using mineral resources, case studies.
- J) Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- K) Energy resources: growing energy needs, renewable and non-renewable energy sources, use of alternate energy resources, case studies.
- L) Land resources: land as a resource, land degradation, main induced landslides, soil-erosion and desertification
 - Role of individual in conservation of natural resources
 - Equitable use of resources for sustainable lifestyle

Unit iii ecosystems, bio-diversity and its conservation

Ecosystems

- ✓ Concept of an ecosystem
- ✓ Structure and function of an ecosystem
- ✓ Energy flow in the ecosystem
- ✓ Food chains, food webs and ecological pyramids

Biodiversity and its conservation

- ✓ Introduction- definition: genetic, species and ecosystem diversity
- ✓ Bio-geographical classification of india
- ✓ Value of biodiversity: consumptive use, productive use, social ethical, aesthetic and option values.
- ✓ Biodiversity at global, national and local levels
- ✓ India as a mega-diversity nation
- ✓ Hot spots of biodiversity
- ✓ Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- ✓ Endangered and endemic species of india
- ✓ Conservation of biodiversity in-situ and ex-situ conservation of biodiversity

Unit IV Environmental Pollution

- Causes, Effects And Control Measures Of:-
 - H. Air pollution
 - I. Water pollution
 - J. Soil pollution
 - K. Marine pollution
 - L. Noise pollution
 - M. Thermal pollution
 - N. Nuclear hazards

Unit V Field Work

- Visit to a local area to document environmental assets–river/ forest/ grassland/ hill/ mountain
- Visit to a local polluted site- urban/rural/industrial/agricultural
- Study of common plants, insects, birds
- Study of simple ecosystem-pond, river, hill slopes, etc

Books for Reference:

23. Agarwal, k.c.2001 environmental biology, nidi publ.ltd., bikaner
24. Bharucha erach the biodiversity of india, mapin publishing pvt. Ltd, ahamedabad-380013,india, email: mapin@cent.net®
25. Burner r.c. 1989, hazardous waste inclination mcgraw hill inc.480p
26. Clark r.s. Marine pollution, clanderson press oxford(tb)
27. Cunnigham, w.p.cooper, t.h.gorhani, e& hepworth, m.t 2001 environmental encyclopedia, jaico publ. House, mumbai, 1196p.
28. De.a.k.environmental chemistry, wiley eastern ltd.
29. Down to earth, centre for science and environment®
30. Gleick h.p. 1993, water in crisis, pacific instutue for studies in dev, environment & security, stockholm env. Institute,oxford univ.press,473p
31. Hawlinks r.e., encyclopedia of indian natural history, bombay natural history society, bombay (r)
32. Heywood, v.h & watson, r.t.1995, global biodiversity assesment, cambridge univ.press, 114op
33. Jadhav, h&bhosale v.m.1995, environmental protection and laws, himalaya pub; house, delhi 284p
34. Mckinney, m.l & schoch, rm.1996 environmental science systems& solutions, web enhanced edition 639p
35. Mhaskar a.k.matter hazardous, techno-science publications(tb)
36. Miller t.g. Jr.environmental science wadsworth publicing co(tb)
37. Odurm, e.p.1971 fudamentalof ecology, w.b.saunders co. Usa 584p
38. Rao m.n & datta, a.k., 1987, tehchno-science, waste water treatment. Oxford& ibh publ, co.pvt. Ltd.,345p
39. Sharma b.k. 2001, environemtal chemistry goel publ,house,meerut
40. Survey of the environmental the hindu(m)
41. Townsend c, harper j, and michael degon,essential of ecology,blakewell science (tb)
42. Trivedi r.k., hand book of environmental laws, rules, guidelines, compliances and standards, vol i and ii, enviro meida ®
43. Trivedi r.k. & p.k.goel introduction to air pollution,techno-science publications (tb)
44. Wanger k.d, 1998 environmental management w.b. Environmental management. W.b.saunders co. Philadelphia, usa.499p

**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C1**

CORE COURSE - V – PRINCIPLES OF INSURANCE

Unit I

Origin of insurance – Definitions of Risk, Peril, Hazard – Methods of treating risk – Types of insurance organizations. Main forms of insurance – Essentials of a sound insurance plan – Contract of insurance – Classification of insurance - Contracts – Personal, property, liability, and guarantee Fundamental principles – good – faith, insurable interest, indemnity, subrogation, double insurance, reinsurance – Functions and importance of insurance.

Unit II

Life insurance – fundamentals of life contract – principles – types – annuity contract insurance & annuity compared – Various types of annuity Theory of insurance – Theory of probability – Theorem of large numbers. Premium computation – Assessment plan – Natural premium plan – Mortality tables – Construction of mortality tables for annuities – Life fund valuation – Investment of fund – Suitability of various types of investment – Surplus and its distribution.

Unit III

Procedure for taking a life policy – Proposal, agents’ report, medical examination, hazards of residence, occupation, war risks – financial position, past history etc.

Unit IV

Policy conditions – Proof of age – Payment of premiums – Days of grace – Commencement of risk – Ante dating – Critical expenses – Hazardous occupation – Alteration – Additional assurance – Suicide – Lost policies – Assignment – Nomination – Incontestable clause – Settlement of claim – Lapsing of policy – Revival of policies – Redating – Surrender value – Paid up value – Role of L.I.C. of India – Case for and against privatization of L.I.C. – Present scenario.

Unit V

Nature of marine insurance contract – Marine policies – Conditions of marine losses – Payment of claims. Nature and use of fire insurance – contract – Kinds of policies – Rate fixing in fire insurance – Payment of claim – Reinsurance. Emerging trends in insurance.

Books for Reference:

1. Principles and Practice of Insurance, P.Periasamy, Himalaya Publishing House.
2. Insurance : Principles and Practice, M.Manoharan, Palani Paramounts Publications.
3. Elements of Insurance : A. Murthy, Margham Publications.
4. Elements of Insurance : N.Premavathi, SriVishnu Publications.
5. Insurance - Principles and Practice – M.N.Mishra,Himalaya Publications.



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C2**

CORE COURSE -VI – BANKING THEORY

Unit I

Introduction: Origin of banking – Definition – Classification on the basis of functions, on the basis of organizational structure – Unit Banking Vs Branch Banking – Suitability to Indian conditions.

Unit II

Commercial Banks: Origin and Growth – Functions – Primary functions – Subsidiary functions – Modern trends in deposit mobilization and lending – Various innovative lending schemes – Modern services like leasing, merchant banking, issue of credit cards etc. – Role in economic development – Social responsibility of banks.

Unit III

Credit creation by banks: Technique of credit creation – Limitations – Investment policy of banks: Safety, Liquidity and Profitability – Money Market importance – Composition – Instruments.

Unit IV

Origin of State Bank of India – Functions – SBI and Agricultural Finance – SBI and Small Scale Industries – SBI and Co-operative sector – Achievements. Reserve Bank of India: Organisation – Functions – Credit control measures – Quantitative Vs Qualitative Credit Control – RBI and rural credit – RBI and industrial finance – Bill Market Scheme – Powers under the Banking Regulation Act, 1949.

Unit V

Recent developments in banking – Banking sector reforms – Non-performing assets – Capital adequacy norms – Provision requirements – Post reforms position – Banking Ombudsman Scheme – Privatisation of banks – E-banking.

Books for Reference:

1. Banking Theory Law and Practice : E.Gordon and K.Natarajan, Himalaya Publications
2. Banking Theory Law and Practice : Sundaram and Varshney, Sultan Chand & Co.,
3. Banking Theory Law and Practice : S.Gurusamy, Vijay Nicole Imprints.
4. Banking Theory Law and Practice : S.N.Maheshwari, Sultan Chand & Co.,
5. Modern Banking Theory : R.R. Paul, Kalyani Publishers.



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C3**

CORE COURSE - VII – BUSINESS STATISTICS

Unit I

Definition – Importance – Application – Limitations and Distrust – Statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and schedules – Sampling design – Types of samples – Statistical errors – Classification of data – Tabulation – Presentation of data – Diagrams.

Unit II

Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation.

Unit III

Correlation – Meaning – Types – Scatter diagram – Karl Pearson`s co-efficient of correlation– Rank correlation – Concurrent deviation method – Regression analysis – Uses – Methods of studying regression – Regression lines.

Unit IV

Index numbers – Meaning – Construction of index numbers – Problems – Methods of construction – Test of consistency – Fixed base – Chain base –Base conversion and shifting – Consumer price index – Formula.

Unit V

Time series – Components – Moving average – Methods of least squares – Measurement of seasonal variations – Simple average, Ratio-to-trend method, Ratio-to-moving average method – Link relative method.

Books for Reference:

7. Statistical methods: Dr.S.P.Gupta Sultan chand & sons, New Delhi.
8. Statistics,Theory&Practice:R.S.N.Pillai&Baghavathy–S.Chand&Company New Delhi.
9. Business Statistics: G.C.Beri Tata Mcgraw-Hill Edition.
10. Statistical Methods: Sanchetti and Kapoor, Sultan Chand & Co.,
11. Business Statistics: M.Wilson – Himalaya Publishing House, Mumbai.
12. Statistical Methods: , M.Manoharan, Palani Paramounts Publications.
7. Business Mathematics and Statistics : P.R.Vittal, Margham Publications.

Note: The question paper shall contain 60% problems and 40% theory



II YEAR – III SEMESTER
COURSE CODE: 7BCO3C4
CORE COURSE - VIII – ADVANCED ACCOUNTANCY – III

Unit I

Partnership Accounts – Partnership deed – Profit and loss appropriation accounts of partners – Fixed and fluctuating capital – Past adjustments and guarantees – Capital ratio.

Unit II

Admission of a partner – New profit sharing ratio – Sacrificing ratio – Goodwill treatment – Revaluation of assets and liabilities – Adjustment of Accumulated profits, losses and reserves.

Unit III

Retirement of a partner – New ratio – Gaining ratio – Distinction between Sacrificing ratio and Gaining ratio – Retirement and admission – Death of a partner – Settlement of amount due to legal representatives – Joint life policy.

Unit IV

Dissolution – Accounting treatment for un recorded assets and liabilities – Continuance of firm by partners after dissolution – Insolvency of partners – Garner Vs Murray case – Insolvency of all partners.

Unit V

Piece meal distribution – Proportionate capital method – Maximum loss method – Sale to a company – Calculation of purchase consideration.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Advanced Accountancy | – | R.S.N.Pillai & Bhagavathi, S.Chand &
Company Publishers |
| 7. Financial Accounting | – | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**II YEAR – III SEMESTER
COURSE CODE: 7BBAA3**

ALLIED COURSE - III -ADVERTISING AND SALES PROMOTION

Unit I

Advertisement- Meaning, definition, importance, objectives – media, forms of media – press, Newspaper, trade journal, Magazines - outdoor advertising-poster, banners, neon signs, publicity literature booklets, folders, house organs - direct mail advertising - cinema and theatre programme - radio and television advertising – exhibition, trade fair, transportation advertising.

Unit II

Advertising agencies - Advertising Budget - Advertising Appeals - Social Effects of Advertising - Advertisement Copy - Objectives-Essentials - Types-Elements of Copy Writing: Headlines, Body Copy - Illustration-Catch Phrases and Slogans-Identification Marks.

Unit III

Advertising layout- functions-design of layout-typographic printing: process- lithography-printing Plates and reproduction paper, and cloth - size of advertising-repeat advertising-advertising Campaign- steps in campaign planning.

Unit IV

Sales force Management- Importance -sales force decision –sales force size-recruitment & selection-training-methods-motivating salesmen, Controlling - compensation & incentives-fixing sales territories, quota – Evaluation - Personal selling-Objectives - Salesmanship-Process of personal selling-types of salesman.

Unit V

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: techniques of sale promotion-consumer and dealer promotion. After sales service-packing – guarantee

Books for Reference:

6. Advertising and Sales Management : SontakkiC.N.
7. Salesmanship and advertising : Davar S.K.
8. Advertising Management–Sherslekar,Victor&Nirmala Prasad
9. Foundations of Advertising – Theory & Practice – S.A.Chunawala
10. Promotion Management - S.A. Chunawalla



PART IV (I) – (C)
NON – MAJOR ELECTIVE – COURSE II

II YEAR – III SEMESTER
COURSE CODE: 7NME3C

COURSE II – EFFECTIVE EMPLOYABILITY SKILLS

Unit I Curriculum Vitae & Facing the Interview

Applying for jobs, Preparing the curriculum Different formats vita, Facing the interviews, Frequently Asked Questions (FAQs).

Unit II Interpersonal Communication

One to one Communication
One to group Communication

Unit III Group Discussion

Listening, Ice-breaking, Leader – Member Moderates his role responsibility, Conflict, Management, Consensus, Steps involved

Unit IV Team Work

Qualities Selection constant & comfort, Orientation Review Tea, Review of the team work

Unit V Motivation

Leadership & Motivation, Behaviour, Motives Managerial Skills

Books for Reference:

5. E.H.McGrath, S.J., “Basic Managerial Skills For All”, Prentice-Hall of India Private Limited, New Delhi 110 001. ISBN-0-87692-498-4.
6. D.K.Sarma, “You & Your Career”, Wheeler Publishing, 755, Anna Salai, Chennai 600002. ISBN 81-7544-170-4. -1999
7. Indian Jaycees, “Skills” Series, published by Indian Jaycees.
8. S.P.Sachdeva, “Interview In A Nutshell”, Sudha Publications (P) Ltd., B-5, Prabhat Kiran, Rajendra Place, New Delhi 110 008.



PART IV (2) – SKILL BASED SUBJECTS (SBS)

GROUP I – SET I

II YEAR – III SEMESTER

COURSE CODE: 7SBS3A1

COURSE I – COMPETITIVE EXAMINATION SKILLS

Objectives:

- To build a sense of awareness among students through proper guidance about various competitive examinations in order to motivate students for prospective career in government and corporate sector.
- To intensively guide students for competitive examinations like TNPSC, UPSC, SSC, RRB, IBPS etc.

Unit I

Public Service Commission: Tamil Nadu Public Service Commission (TNPSC) and its role - History of TNPSC - Constitutional Provisions on the Formation, Functions, and Powers of Public Service Commissions for the Union and for the States - TNPSC and its rules of Procedure.

Eligibility and examination pattern: TNPSC - Union Public Service Commission (UPSC) - Staff Selection Commission (SSC) - Railway Recruitment Board (RRB) – Institute of Banking Personnel Selection (IBPS).

Unit II

Intelligence, creativity & application, testing & assessment - Types, verbal abilities & fluency

Unit III

Numerical ability:

Numbers, simplification, time and work, percentage, fraction, speed and distance, simple and compound interest, ratio and proportion

Unit IV

Spatial and perceptual abilities, situation reaction test

Unit V

Memory and inductive reasoning, Logical reasoning, Coding and Decoding, Direction Test, Syllogism

Books for Reference:

1. Ajay rai, “intelligence tests”, sterling paperbacks, published by sterling publishers pvt. Ltd., 1-10, green park extension, new delhi 110 016., 2001
2. Competition success review magazines.



PART V

II YEAR – III SEMESTER

COURSE CODE: 7BEA3

PART – V – EXTENSION ACTIVITIES

Extension Activities will be organized for 2 days in the Third Semester. The programme may be organized in any Saturday and Sunday.

A meeting of all the staff of the College (Teaching, Administrative and Technical Staff) be conducted before departing to the camp in which each and every aspect like Programmes to be carried out, accommodation, food, medical aid, transport facilities, etc., should be thoroughly discussed.

One credit will be allotted for this Extension Activities. The marks allotted for each camp will be 100. Each student participating in the camp will be evaluated internally for 100 marks. The criteria for evaluation of Extension Activities will be as follows:

S. No.	Criteria	Maximum Marks
1.	Interaction with villagers	10
2.	Participation / Attitude towards work	10
3.	Participation in interaction and discussion	10
4.	Knowledge of problems / issues	10
5.	Organising & decision making ability	20
6.	Expression: a) Cultural programmes	10
	b) Report Writing	20
7.	Ability to adjust and work in a team	10
Total		100



II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C2
CORE COURSE - X – BANKING LAW AND PRACTICE

Unit I

Banker and Customer: Meaning – Definition – General relationship between a banker and a customer: Primary and subsidiary – Special features of relationship: Obligations and rights of a banker – Rule in Clayton’s case.

Unit II

Bankers as borrowers: Savings account – Current account – Fixed deposit – Fixed deposit Receipt and its legal implications – General procedure for opening accounts – Pass Book: Meaning and maintenance – Effects of wrong entries – Special types of customers: Minors – Firms – Limited companies – Non trading concerns – Joint accounts – Closing of an account– Garnishee order.

Unit III

Cheque: Meaning – Definition – Essentials – Cheque Vs Bill of Exchange – Drawing up of a Cheque – Banker’s Cheque – Consequences of drawing up of a cheque without sufficient balance – Material alteration: Case law – Examples – Banker’s duty – Immaterial alteration – Marking – Crossing: Meaning – Types and Significance of crossing.

Unit IV

Endorsement: Meaning – Definition – Kinds – Significance – Paying Banker: Precautions – Circumstances for dishonour of cheques – Payment in due course – Statutory protection – Forgery of drawer’s signature – Payment by mistake – Consequences of wrongful dishonour of cheques.

Unit V

Collecting Banker: Duties – Statutory protection – Concept of negligence – Knowledge of various forms used in day to day banking: Cheque – Pay in slip – Withdrawal form – Transfer form – Draft – Bill of exchange – Promissory note – FDR – Traveller’s cheque – Credit card – Letter of credit.

Books for Reference:

- | | |
|---------------------------------------|---|
| 1. Banking Theory, Law and Practice : | E.Gordon & K.Natarajan, Himalaya Publications |
| 2. Banking Theory, Law and Practice : | Sundaram and Varshney, Sultan Chand & Co., |
| 3. Banking Theory, Law and Practice : | S.Gurusamy, Vijay Nicole Imprints. |
| 4. Banking Theory, Law and Practice : | S.N.Maheshwari, Sultan Chand & Co., |
| 5. Modern Banking Theory : | R.R. Paul, Kalyani Publishers. |



II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C3
CORE COURSE - XI – BUSINESS MATHEMATICS

Unit I

Common Arithmetic: Interest Simple and Compound – Normal Rate – Effective-Depreciation, Growth and fall of population – Present value – Discounting of bills – Face value of bills – Banking discount – Banker's gain, Nominal due date – Legal due date – Calculation of period for banker's discount and true discount – Annuities – Types of Annuities – Present value of annuity – Sinking fund – Acceptability of projects – Percentage of profit and loss.

Unit II

Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– Common Logarithms and Natural Logarithms – Montissa of the logarithm – Anti-logarithm – Application of Common Logarithms.

Unit III

Elements of Set Theory: Definitions – symbols – Roster method and rule method – Types of sets – Union – Intersection – subsets – Compliments – Difference of two sets – Family of sets– Venn diagrams – Demorgan's law.

Unit IV

Theory of Probability – Various schools of thought – Theorems – conditions of probability – Mathematical expectations.

Unit V

Theoretical distribution – Binomial, Poisson and Normal distributions.

Books for Reference:

- | | |
|-------------------------|--|
| 5) Business Mathematics | : M.Monoharan and C.Elango, Palani Paramount Publications. |
| 6) Business Mathematics | : D.C.Sanchetti and V.K.Kapoor,Sultan Chand &Sons |
| 7) Business Mathematics | : D.C.Sanchetty and B.M.Agarwal,Sultan Chand &Sons |
| 8) Business Mathematics | : P.R.Vittal, Margham Publications. |

Note: The question paper shall contain 60% problems and 40% theory



II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C4
CORE COURSE - XII – ADVANCED ACCOUNTANCY – IV

Unit I

Contract accounts – Profit calculation from incomplete contract – Notional Profit – Retention Money – Preparation of balance sheets.

Unit II

Royalties – Accounting treatment in the books of Lessor and Lessee – Minimum rent – Shortworking – Recoupment of Fixed and flexible shortworking.

Unit III

Hire purchase accounting – Recognizing legal title and capitalizing only a proportion of cash price paid – Ignoring legal title and capitalizing the full cash price – Default and re-possession– Partial re-possession – Hire purchase trading account – Installment system.

Unit IV

Insolvency accounts – Individual – Statement of affairs – Deficiency account – Preferential creditors – Non-preferential creditors.

Unit V

Departmental accounting – Allocation of expenses – Inter departmental transfers – Branch accounts – Types – Dependent branches and independent branches – Inter branch transactions.

Books for Reference:

- | | | |
|---|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Advanced Accountancy
Company Publishers | - | R.S.N.Pillai & Bhagavathi, S.Chand & |
| 7. Financial Accounting | - | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**II YEAR - IV SEMESTER
COURSE CODE: 7BBAA4**

ALLIED COURSE - IV - CUSTOMER RELATIONSHIP MANAGEMENT

Unit I

Introduction: Overview of Relationship Marketing – CRM and Relationship Marketing – Definition of CRM – Elements and History of CRM – Consumer Attitudes – Formation and Change; Consumer Values and Lifestyles – Customer Life Cycle – Using Customer touch points – Deciding who should lead the CRM Functions.

Unit II

Strategy and Organization of CRM: CRM processes and systems – Dynamics of Customer Supplier Relationships – CRM strategy – The relationship oriented organization – Customer knowledge – Relationship policy – Importance of Customer Divisibility in CRM.

Unit III

Analytical CRM: Relationship data management – Prospect Database – Data analysis, Data Warehouse and data mining – Segmentation and selection – Analysis of Customer Relationship Technologies – Reporting results – setting evaluation criteria for the appropriate CRM package

Unit IV

CRM Subsystems: Contact Management, Campaign Management, Sales Force Automation Value Chain – Concept – Integration Business Process Management – Benchmarks and Metrics – Culture Change – Customer Ecosystem – Vendor Selection – Implementation Strategy.

Unit V

Operational CRM: CRM Planning – Infrastructure, Information Process, Technology, People – Managing quality information, Quality systems, Customer privacy – Call centre management, Internet and website, Direct mail – Applications in various industries – in manufacturing, banking hospitality and telecom sectors – Best Practices in Marketing Technology – Indian Scenario.

Books for Reference:

7. Customer Relationship Management – Peelen, Ed. Pearson
8. The CRM Handbook – D. Jill Pearson
9. CRM, A strategic Imperative in the World of eBusiness – Brown, Stanley
10. CRM (Emerging Concepts, Tools & Applications) – Sheth, Jagdish N.
11. Marketing Research – Harper Boyd & Ralph Westfall
12. Consumer Behaviour – Schiffman



GROUP II – SET I

**II YEAR – IV SEMESTER
COURSE CODE: 7SBS4B2**

COURSE II – EMERGENCY AND MEDICAL LAB SKILLS

Objectives:

- To recognize the nature and seriousness of the patient's condition or extent of Injuries to assess requirements for emergency medical care
- Administer appropriate emergency medical care based on assessment findings of the patient's condition
- To Perform safely and effectively the expectations of the job

Unit I

First Aid – Fracture and Fire

First Aid – Drowning and Snake animal, rodent bites.

First Aid – Diarrhoea, Dysentery and Heat Stroke

Unit II

Traffic Rules

Road accidents: precautions, preventions & emergency steps to be taken on the spot advantages of 108 ambulance.

Unit III

Basic Clinical lab Tests

Blood, Urine, saliva, stool Tests

Unit IV

Awareness Programmes on the importance of locally available herbal plants and Vegetables. Skin lashes poor eye-sight anemia

Unit V

Project on Locally available native treatments for various Health Problems (Project Report 15 to 25 Pages)

Books for Reference:

3. Era.Su.Muthu and Meera Ravishankar, “First Aid”, aug-2013 published by Sura Books (PVT) Ltd., 1620, ‘J’ Block, 16th Main Road, Anna Nagar, Chennai – 600 040.
4. Dr.Rama Rao, “Handbook of First Aid”, Chennai.



II YEAR – IV SEMESTER

COURSE CODE: 7BMY4

COURSE – MANAVALAKALAI YOGA

VALUE EDUCATION

மனவளக்கலை யோகா

A BRIEF INTRODUCTION ABOUT MANAVALAKALAI YOGA

in the “manavalakalai yoga”, practices formulated by thathuvagani vethathiri maharishi do not have any bearing on religion, caste or creed. this is an education for culturing the mind. it does not contain any customary observances of any sect. it comprises only rational and scientific education and practices. these are offered to all people without any discrimination.

learning and practicing manavalakalai yoga by students would help them to acquire physical health, mental acuteness, strength of life force and wisdom. offering this yoga to students is the only means through which social welfare could be derived. on the whole, manavalakalai yoga would be of immense help to achieve a holistic life for any human folk.

“for education to be complete, it should include not only the training of the intellect but also the refinement of the heart and discipline of the soul” declared dr.radhakrishnan.

the heart of education is to educate the heart and such an education alone can lead to health, happiness and harmony. it is the need of the hour that the students of colleges and universities and the general public be given a basic spiritual knowledge about their body, mind, soul, the cosmic link that runs through every system of the universe binding us all and above all, their duty to society of which every individual is a part. every individual knowingly or unknowingly lives by the labours of the various sections of society and as a solemn duty it is imperative on our part back to the society as much as we can by labour of our body or mind or both. our education to be socially relevant, it must inculcate in our youth this duty consciousness. every institution has this obligation to the society.

the quality of mind determines the quality of the man. mind can be considered to be the collective form of the thoughts arising spontaneously. an understanding of this leads to corrective measures on the thoughts and evolution of good thoughts only. then only good thoughts, words and deeds and also other virtues would prevail among the students.

This course strives to achieve the following:

- To train and develop the physical body for leading a healthy life.
- To rejuvenate the life energy, to retard the ageing process and to achieve spiritual development
- To offer meditation practices and introspection so as to strengthen the mind, increase its will power, concentration, creativity and receptivity and ultimately to transform the mind to achieve self realization
- To help every individual to realize the enduring values of peace, non-violence and harmony to revitalize human society for restoring its sanity and strength

ANNEXURE – II

**DETAILS OF NUMBER OF CENTRES AND YOGA MASTERS IN EACH DISTRICT OF
TAMIL NADU**

S. NO.	DISTRICT	CENTRES	yOGA mASTERS
1.	Ariyalur District	9	39
2.	Chennai District	127	676
3.	Coimbatore District	122	678
4.	Cuddalore District	50	212
5.	Dharmapuri District	22	118
6.	Dindigul District	41	186
7.	Erode District	101	506
8.	Kanchipuram District	109	522
9.	Kanniyakumari District	11	79
10.	Karur District	16	67
11.	Krishnagiri District	13	72
12.	Madurai District	29	182
13.	Nagapattinam District	16	64
14.	Namakkal District	34	185
15.	The Nilgiri District	37	172
16.	Perambalur District	21	88
17.	Pudukottai District	34	152
18.	Ramanathapuram District	15	79
19.	Salem District	75	403
20.	Sivaganga District	20	100
21.	Thanjavur District	66	306
22.	Theni District	18	101
23.	Thirunelveli District	98	457
24.	Thiruvallur District	68	303
25.	Thiruvannamalai District	34	222
26.	Thiruvarur District	66	276
27.	Tutikorin District	36	162
28.	Tiruchy District	77	379
29.	Vellore District	80	418
30.	Villupuram District	31	160
31.	Viruthunagar District	13	110
Total		1489	7667

Value Education

80 HOURS

UNIT I YOGA AND PHYSICAL HEALTH

- 1.5 Physical structure – three bodies – five limitations
- 1.6 simplified physical exercises – hand exercises – leg exercises – breathing exercises – eye exercises – kapalapathi
- 1.7 maharasanas 1-2 massages – acu-puncture – relaxation
- 1.8 yogasanas – padmasana – vajrasanas – chakrasanas (side) – viruchasanas – yoga muthra – patchimothasanas – ustrasanas – vakkarasanas – salabasanas

UNIT II ART OF NURTURING THE LIFE FORCE AND MIND

- 2.1 maintaining the youthfulness – postponing their ageing process
- 2.2 sex and spirituality – significance of sexual vital fluid – married life – chastity
- 2.3 ten stages of mind
- 2.4 mental frequency – methods for concentration

UNIT III SUBLIMATION

- 3.1 purpose and philosophy of life
- 3.2 introspection – analysis of thought
- 3.3 moralization of desires
- 3.4 neutralization of anger

UNIT IV HUMAN RESOURCES DEVELOPMENT

- 4.1 eradication of worries
- 4.2 benefits of blessings
- 4.3 greatness of friendship
- 4.4 individual peace and world peace

UNIT V LAW OF NATURE

- 5.1 unified force – cause and effect system
- 5.2 purity of thought and deed and genetic centre
- 5.3 love and compassion
- 5.4 cultural education – five fold culture

**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C1**

CORE COURSE - XIII – CORPORATE ACCOUNTING

Unit I

Issue of shares – Premium - Discount – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares.

Unit II

Acquisition of business – Meaning – Accounting Treatment – Entries in the book of purchasing company and book of vendor – Profits prior to incorporation – method of ascertaining profit or loss prior to incorporation.

Unit III

Final accounts of companies – Preparation and presentation of final accounts – Form and contents of profit and loss accounts – Form and contents of Balance Sheet – General instruction for preparation of Balance Sheets.

Unit IV

Amalgamation, Absorption and External Reconstruction of Companies – Alteration of share capital and Internal Reconstruction.

Unit V

Valuation of goodwill and shares of companies – Liquidation of Companies (Liquidator's final statement of accounts only).

Books for Reference:

- | | | |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy, Sultan Chand & Sons Publishers, New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand & Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani Publishers Ltd |
| 5. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand & Company Publishers |
| 6. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham Publications |

Note: The question paper shall contain 60% problems and 40% Theory



III YEAR – V SEMESTER
COURSE CODE: 7BCO5C2
CORE COURSE - XIV – COSTING

Unit I

Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.

Unit II

Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.

Unit III

Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.

Unit IV

Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads.

Unit V

Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).

Books for Reference:

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C3**

CORE COURSE - XV – COMMERCIAL LAW

Unit I Contract Act (Sec. 1 to 75)

Essentials of valid contract – Proposal – Acceptance – Communication – Revocation – Consideration – Capacity of parties – Consent – Coercion – Influence – Frauds – Misrepresentation – Mistake – Void agreements – Illegal and Unlawful agreements – Opposed to public policy – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach of contract.

Unit II Contract of Indemnity and Guarantee (Sec. 124 to 129 and Sec. 140 to 143)

Contract of indemnity and Contract of guarantee – Distinction between contract of indemnity and contract of guarantee – Features of a contract of guarantee – Kinds of guarantee – Right of Subrogation.

Unit III Bailment and Pledge (Sec. 148 to 181)

Essentials – Duties of bailor and bailee – Termination of bailment – Common carrier as bailee– Pledge – Rights and duties of pawnor and pawnee – Pledge by non-owners – Pledge distinguished from mortgage, lien, hypothecation and sale.

Unit IV Law of Agency (Sec. 182 to 238)

Contract of agency – Types of agency – Kinds of agents – Extent of agent’s authority – Delegation of authority – Ratification – Termination of agency – Liability of principal and agents towards third parties.

Unit V Sale of Goods Act

Definition of the term contract of sale, goods, insolvent, mercantile agent, price, property, delivery, documents to the title of goods: bill of lading, delivery order, railway receipt – Difference between bill of lading and other documents of title to goods – Distinction between sale and agreement to sell – Sale and hire – purchase – Essentials of a contract of sale – Conditions and warranties – Doctrine of Caveat Emptor – Sale by non-owners – Rights and duties of seller and buyer – Rights of an unpaid seller.

Books for Reference:

- | | | |
|------------------------------|---|---|
| 1.Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons |
| 2.Mercantile Law | : | M.C.Shukla, Chand & Company publishers |
| 3.Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : | M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : | R.S.N Pillai and Bhagavathi S.Chand & Co., |



III YEAR – V SEMESTER
COURSE CODE: 7BCOE1A
ELECTIVE COURSE - I (A) – INCOME TAX – I

Unit I

Introduction – History of Income Tax of India – Objectives of Taxation – Characteristics of Good tax system – Distinction between Direct Tax and Indirect Tax.

Unit II

Definition – Agricultural income – Previous Year – Assessee – Assessment Year – Person – Principal Officer – Residential Status – Deemed Income – Capital and Revenue – Tax Liability – Incomes exempted from Tax.

Unit III

Income from Salary – Salary – Meaning – Definition – Allowances – Provident Fund – Perquisites – Computation – Income from House Property – Meaning – Exemption – Annual Value – Municipal Value – Net Annual Value – Computation.

Unit IV

Profits and Gains from Business or Profession – Differences between business and profession – Admissible and inadmissible deduction – Computation of taxable income from business or profession.

Unit V

Capital Gains – Income from other sources – Capital Assets – Kinds of transfer - procedure – Cost of Acquisition, improvement – Indexed value of cost of acquisition and improvement – Computation.

Books for Reference:

- | | | |
|---|---|---|
| 6. Income Tax Law and Accounts | – | Mehrothra and Goyal, Sahithya Bhavan Publications. |
| 7. Income Tax | – | VinodhK.Singhania, Monica Singania, Taxmann Publications |
| 8. Income Tax, Theory , Law & Practice– | | T.S.Reddy, Y.Prasad, Margham Publications |
| 9. Income Tax, Law & Practice | – | A.Jeyakumar & N.Hariharan, Vijay Nicol Imprints |
| 10. Income Tax, Law & Practice | – | V.P.Gaur, D.B.Narang, PujaGaur & Rajeev Puri, Kalyani Publishers. |

Note: The question paper shall contain 60% problems and 40% theory



GROUP I – SET II
III YEAR – V SEMESTER
COURSE CODE: 7SBS5A5

COURSE II – HERITAGE AND TOURISM

Objectives:

- To understand the definitions, terminology and concepts of cultural heritage and its relationships with tourism.
- To Understand heritage tourism supply by examining different categories of heritage attractions and the contexts within which heritage exists and additional perspectives on scale from the supply perspective
 - To understand the role of interpretation in cultural heritage sites and the relevance of such interpretation approaches to visitors.
 - Provide a framework to plan, design, and assess interpretation programs for tourists

Unit I

Tourism – Introduction – Concepts – Significance – Forms of Tourism – Effects of Tourism – Social, Economic and Environmental aspects – Human Rights

Unit II

Importance of preserving heritage – Heritage Spots in India – In Tamil Nadu – Brief history of the heritage spots – The role of heritage spots in promoting tourism – UNESCO guidelines on Heritage

Unit III

Role of Government in promoting tourism – ITDC- TTDC-Palace on wheels – Travel industry service network – Land (rail and road) Air – Water – Travel Agency – Hospitality and Accommodation

Unit IV

Travel Guide – Features – requirements – One's role as a guide – Income and Employability – Qualities and skills of a professional travel or tourist guide

Unit V

Project work – Field visit to heritage and tourism spots in Sivagangai and Ramanathapuram Districts and submission of a report (15 to 25 pages)

Books for Reference:

- | | | |
|--------------|---|--|
| Bhatia, A. K | – | Tourism Development Principles and Practices,
(Sterling Publishers (P) Ltd., New Delhi) |
| Ananand M. M | – | Tourism and Hotel Industry in India
(Sterling Publishers (P) Ltd., New Delhi) |
| Acharya Ram | – | Tourism and Cultural Heritage
(Rosa Publications: Jaipur, 1986) |
| Jha, S.M | – | Tourism Marketing (Himalaya Publishing House) |



GROUP I – SET II

III YEAR – V SEMESTER COURSE CODE: 7SBS5A6

COURSE III – MARKETING AND SALES MANAGEMENT

Objectives:

- To acquire analytical skills for solving marketing related problems and challenges and to familiar with the strategic marketing management process
- To learn the elements of sales force to be an effective component of an organization's overall marketing strategy.

Unit I

Introduction: Evolution of Marketing – Types of Marketing: Consumer Products Marketing, Industrial Marketing and Services Marketing – Demographic and Behavioural Dimensions of Marketing – Marketing Planning

Unit II

Basics of Market Segmentation, Targeting and Positioning – Components of The Marketing Mix: Product – Price – Place – Promotion – Distribution Channels: Types – Merits and Demerits

Unit III

Marketing Vs Selling – Nature and Scope of Sales Management – Personal Selling and Salesmanship – Selling Function – Understanding Consumer's Decision Making Process – Sales Organization and Types Of Selling

Unit IV

Prospecting – Approaching The Customer – Sales Presentation – Sales Demonstration – Negotiating Buyer Concerns – Closing The Sale – Post Sales Service and Complaint Handling

Unit V

Modern Trends in Marketing and Sales: Internet Marketing – Direct Marketing – Multi Level Marketing – Relationship Marketing – Selling through Kiosks

Books for Reference:

1. Chunawalla, S. A., Sales Management, 5th Edition (2007), Himalaya Publishing House
2. Havaldar, Krishna; Sales And Distribution Management, 1st Edition (2006), Tata Mcgraw Hill
3. Perreault, Jr., William; Mccarthy, E. Jerome, Basic Marketing, 15th Edition, 2006, Tata Mcgraw Hill



III YEAR – VI SEMESTER
COURSE CODE: 7BCO6C1
CORE COURSE - XVI – SPECIAL ACCOUNTS

Unit I

Bank Accounts – Preparation of profit and loss accounts – Balance Sheet (new forms).

Unit II

Insurance accounts – Accounts of life insurance company – Preparation of Final Accounts – Form A: Revenue Account, Profit and Loss Account and Balance Sheet - Accounts of general insurance companies – Form for General Insurance Final Accounts – Preparation of Final Accounts.

Unit III

Double accounts – nature – features – receipt and expenditure on capital accounts – General Balance Sheet – Revenue account – Net revenue account – Differences between single account system and double account system – Replacement of an asset – Accounts of Electricity Companies.

Unit IV

Holding companies – Preparation of Consolidated Balance Sheet – Minority interest – Pre-acquisition profits – Cost of control – Inter-company balances – Unrealized inter-company profits – Revaluation of assets and liabilities – Bonus shares – Treatment of dividend.

Unit V

Voyage accounts – Primage – Passage Money – Address Commission – Voyage in progress – Farm accounts.

Books for Reference:

- | | | |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal ,Chand &
Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



III YEAR – VI SEMESTER
COURSE CODE: 7BCO6C2
CORE COURSE - XVII – MANAGEMENT ACCOUNTING

Unit I

Management Accounting – Meaning – Definition – Objectives – Tools of management accounting – Cost Accounting Vs Financial Accounting Vs Management Accounting.

Unit II

Financial Statements Analysis and Interpretation – Accounting Ratios – Significance, Utility and Limitations – Analysis for Liquidity, Profitability and Solvency.

Unit III

Fund - Definition – Fund Flow statement - Current Asset – Current Liabilities – Fund from operation – Schedule of changes in working capital - Cash Flow Statement – Cash from operation – Forecasting of Fund Requirements.

Unit IV

Budgets and Budgetary Control – Objectives and Advantages – Limitations – Master Budget and Financial Budgets – Flexible Budget – Cash Budget – Preparation of various types of Budgets.

Unit V

Standard Costing and Variance Analysis (Simple problems only)–Marginal Costing– Meaning, Objectives, Advantages and Limitations–Breakeven Point–(Simple Problems only).

Books for Reference:

- | | |
|--|--|
| 5. Principles of Management Accounting – | S.N.Maheswari,Sultan Chand&Sons. |
| 6. Management Accounting – | Hingo rani & Ramanathan, Sultan Chand&Sons. |
| 7. Management Accounting – | Guru Prasad Murthy,Himalaya Publications. |
| 8. Management Accounting - | R.S.N.Pillai and Bhagwathi S.Chand&Co., |
| 5. Management Accounting | - Kalpan, Peeron Education New Delhi |
| 6. Management Accounting | - T.S.Reddy & Y. Hari Prasad Reddy, Margham Publications |
| 7. Management Accounting | - R.Ramachandran, Shriram Publications. |

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – VI SEMESTER
COURSE CODE: 7BCO6C3**

CORE COURSE - XVIII – INDUSTRIAL LAW

Unit I The Factories Act, 1948

Preliminaries – Inspecting staff – Health, safety and welfare of workers – Working hours of adults – Employment of children, women and young persons – Leave with wages.

Unit II The Trade Unions Act, 1926

Definitions – Registration of trade unions – Rights and liabilities of trade unions – Fund for political purposes – General funds – Amalgamation of trade unions – Immunity from civil and criminal liability – Books and returns – Penalties – Dissolution. **The Minimum Wages Act, 1948** – Interpretation – Minimum Wages – Procedure for fixing wages – Committee and advisory boards – Wages in kind – Payment of minimum wages.

Unit III The Industrial Disputes Act, 1947

Definitions – Authorities under the Act – Strikes and lock outs – Lay off and retrenchment.

Unit IV The Workmen’s Compensation Act, 1923

Nature and scope – Definitions – Rules regarding workmen’s compensation – Meaning of accident – Amount of compensation: Permanent, partial and temporary disablement.

Unit V The Employees’ Provident Funds Act, 1952

Preliminaries – Provident Fund Scheme – Provisions regarding contribution to the fund. **The Employees’ State Insurance Act, 1948** – Nature and scope – Contribution – Benefits – Disputes and claims.

Books for Reference:

- | | | |
|-------------------------------|---|---|
| 1. Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons |
| 2. Mercantile Law | : | M.C.Shukla, Chand & Company publishers |
| 3. Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : | M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : | R.S.N Pillai and Bhagavathi S.Chand & Co., |



III YEAR – VI SEMESTER
COURSE CODE: 7BCOE2A
ELECTIVE COURSE - II (A) – INCOME TAX – II

Unit I

Total Income – Deduction in the Computation of Total Income – Deduction in respect of payments – Qualifying Amount under Section 80C – Intra Sources and Inter Sources - set off Intra head and Inter head and carry forward of losses.

Unit II

Assessment of Individuals and Hindu Undivided Family – Total taxable income of Individual Rate of Tax Applicable for Individual – Computation of Tax for Individual and Hindu Undivided Family.

Unit III

Income Tax Administration – Machinery of Taxation – Central Board of Direct Taxes – Powers of Central Board of Direct Taxes – Commissioner of Income Tax – The Appellate Tribunal.

Unit IV

Procedure for Assessment – Self Assessment – Provisional Assessment – Regular Assessment– Re-assessment – Best Judgement Assessment – Ex-parte Assessment – Rectification of Mistakes – Summary Assessment.

Unit V

Collection of tax – Refund of tax – Deduction of tax at source – Advance payment of tax – Tax Credit Certificate – Employer's liability for Tax Deducted at Sources.

Books for Reference:

- | | | |
|---|---|---|
| 1. Income Tax, Law and Accounts | – | Mehrothra and Goyal, Sahithya Bhavan Publications. |
| 2. Income Tax | – | VinodhK.Singhania, Monica Singania, Taxmann Publications |
| 3. Income Tax, Theory, Law & Practice | – | T.S.Reddy, Y.Prasad, Margham Publications |
| 4. Income Tax, Law & Practice | – | V.P.Gaur, D.B.Narang, PujaGaur & Rajeev Puri, Kalyani Publishers. |
| 5. Income Tax | - | SukumarBhattachary, Kalayani Publications |
| 6. Income Tax Law and Accounts Including Tax Planning | - | Dr.H.C.Mehrtora, Dr.S.P.Goyal, Shaitya Bhawan Publications. |

Note: The question paper shall contain 60% problems and 40% theory

III YEAR – VI SEMESTER

COURSE CODE: 7BCOE3B

ELECTIVE COURSE - III (B) – ENTREPRENEURSHIP DEVELOPMENT

Unit I

Entrepreneur – Meaning – Importance – Definition – Types – Functions – Qualities of an Entrepreneur – Entrepreneurship as a career.

Unit II

Business Promotion – Product selection – Form of ownership – Plant location – land, building, water and power, raw material, machinery, power and other infrastructural facilities– Licensing, registration and local bye laws.

Unit III

Institutional arrangements for entrepreneurship development – DIC, SIDCO, NSIC, SISI – Institutional finance to entrepreneurs – TIIC, SIDBI, Commercial banks – Incentives to small scale industries.

Unit IV

Project report – Meaning and importance – Project report – Format of a report (as per requirements of financial institutions) – Project appraisal – Market feasibility – Technical feasibility – Financial feasibility and economic feasibility – Break even analysis.

Unit V

Entrepreneurship development in India – Women entrepreneurship in India – Sickness in small scale industries and their remedial measures.

Books Recommended:

1. Entrepreneurship development – Joseph Paul, N. Ajit kumar and T.Mampilly – Himalayan Publishing House
2. Entrepreneurship Development Programmes in India – M.A.Khan – Kanishka Publishing House – Delhi
3. Dynamics of Entrepreneur Development and Management – Vasant Desai, Himalayan Publishing House
4. Entrepreneurial development – P. Saravanavel – Ess Pee Kay Publishing House
5. Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai



GROUP II – SET II
III YEAR – VI SEMESTER
COURSE CODE: 7SBS6B4

COURSE II – FRUIT AND VEGETABLE PRESERVATION SKILLS

Objectives:

- To understand the science, principles and techniques involved in fruits and vegetables preservation techniques
- To impart thorough knowledge on the technical skills in various aspects of food processing and preservation

Unit I

Principles, Methods, types of Preservation.

Preservation media and mode of action of preservation. Traditional & Modern methods.

Unit II

Study of various types of equipments – care & precautions and usage.

Study of various types of containers.

Unit III

Vegetables & their product preservation Methods

Importance of personal hygiene and sanitary standards

Unit IV

Fruits & their preservation

Unit V

Project:

3. Mapping of preservation practices & centre's
(or)
4. Preservation practices specific to fruits & Vegetables in your area
(Project Report 15 to 25 Pages)

Books for Reference:

4. Srivastava R.P. and Kumar.S “Fruit and Vegetable Preservation: Principles”
5. Ranjit Singh “Fruits” National Book Trust.
6. Girdhari Lal Tandon et al “Preservation of Fruit and Vegetable Products”.



GROUP II – SET II
III YEAR – VI SEMESTER
COURSE CODE: 7SBS6B7
COURSE IV- NATIONAL CADET CORPS (NCC)

Objectives:

- After going through this unit, the students would be able to gain an insight into aims and objectives of NCC.
- Explore the importance of NCC in nation building.
- Understand the concept of National Integration and its importance.

Unit – I

National Cadet Corps(NCC)-Introduction to NCC- Genesis –Objectives of NCC- Concept of Training in NCC- Organization of the NCC – Associate NCC officers – Cert Exam.

Unit –II National Integration:

National interests, Objectives, Threats and Opportunities. Religions, culture, traditions and customs of India, Importance and necessity. Freedom struggle and nationalist movement in India
Drill:Foot drill, Arms drill, Ceremonial drill, Qualities of immediate and implicit obedience of orders.

Unit-III Social Awareness and Community Development:

NGO's Role and Contribution, Drug abuse and trafficking, Basics of social service and its need, Civic responsibility, Contribution of youth towards social welfare, Rural development programmes.

Unit –IV Environmental Awareness and Conservation:

Natural resources conservation and management, Water conservation and rain water harvesting, Hygiene and sanitation, structure and function of the human body, infectious and contagious diseases and its prevention.

Unit –V Personality Development and Leadership:

Introduction to personality development, self awareness, communication skills, Leadership traits, Time management.

Books for Reference:

1. Anonymous. 1995. Officers training manual. PRECIS, NCC, OTS, Kamptee
2. Bose, R and Faust, L. 2011. Mother Teresa, CEO, Unexpected Principles for Practical Leaders, Tata McGraw Hill Publications, New Delhi.
3. Ganapathi, R. 2003. Swami Vivekanandar, Ramakrishna Math Press, Chennai.
4. Gandhi, M.K. 1983. An Autobiography or The story of My Experiments with Truth, Navajivan Publishing House, Ahamedabad
5. Gupta, S.K. and Joshi, R. 2008. Human Resource Management, Kalyani Publishers, New Delhi.
6. Kalam, A.P.J. 1999. Wings of Fire, University Press, Hyderabad
7. Mishra, R.C. 2000. A Hand book of NCC, Kanti Prakashan, Etawah.Precis
8. Rana, B.S 2004. Maharana Pratap, Diamond Books (P) Ltd., New Delhi. Rana, B.S. 2004. Chatrapati Shivaji, Diamond Books (P) Ltd., New Delhi



B.Com Syllabus
2022 -2023

ALAGAPPA UNIVERSITY, KARAIKUDI
NEW SYLLABUS UNDER CBCS PATTERN
(w.e.f.2020)

B.COM– ODD & Even Semester - 2022-2023 Academic Year

Sem.	Part	Subject Code	Title of the Paper	Cr.	Hrs./Week	Max. Marks		
						Int.	Ext.	Total
I	I	2211T	Tamil / Other Languages – I	3	6	25	75	100
	II	712CE	Communicative English – I	3	6	25	75	100
	III	22BCO1C1	Advanced Accountancy– I	5	5	25	75	100
		22BCO1C2	Business Organization	4	4	25	75	100
		22BAEA1	Labour Economy	5	5	25	75	100
	IV	22BVE1	Value Education	1	2	25	75	100
		71BEPC	Professional English for Commerce and Management-I					
			Library		2			
			Total	21	30	--	--	600
II	I	2221T	Tamil / Other Languages – II	3	6	25	75	100
	II	722CE	Communicative English – II	3	6	25	75	100
	III	22BCO2C1	Advanced Accountancy– II	5	5	25	75	100
		22BCO2C2	Principles of Management	4	4	25	75	100
		22BAEA2	Managerial Economy	5	5	25	75	100
	IV	22BES2	Environmental Studies	2	2	25	75	100
		72BEPC	Professional English for Commerce and Management-II					
			Library		2			
			Total	21	30	--	--	600
III	III	7BCO3C1	Core – V – Principles of Insurance	3	5	25	75	100
		7BCO3C2	Core – VI – Banking Theory	3	5	25	75	100
		7BCO3C3	Core – VII – Business Statistics	4	6	25	75	100
		7BCO3C4	Core–VIII–Advanced Accountancy-III	5	6	25	75	100
		7BBAA3	Allied – III Advertising and Sales Promotion	4	5	25	75	100
	IV	7NME3C	(1) NME– II – Effective Employability Skills	2	1	25	75	100
		7SBS3A1	(2) SBS– I Competitive Examination Skills	2	2	25	75	100
V	7BEA3	Extension activities	1	-	100	--	100	
			Total	24	30	--	--	800
IV	III	7BCO4C1	Core–IX–Principles of Management	4	5	25	75	100
		7BCO4C2	Core –X–Banking Law and Practice	4	5	25	75	100
		7BCO4C3	Core–XI–Business Mathematics	4	5	25	75	100
		7BCO4C4	Core–XII–Advanced Accountancy–IV	4	6	25	75	100
		7BBAA4	Allied–IV Customer Relationship Management	5	5	25	75	100
	IV	7SBS4B2	(2) SBS– II Emergency and Medical Lab Skills	2	2	25	75	100
		7BMY4	(4) Manavalakalai Yoga	2	2	25	75	100
			Total	25	30	--	--	700
V	III	7BCO5C1	Core – XIII – Corporate Accounting	4	7	25	75	100
		7BCO5C2	Core – XIV – Costing	4	7	25	75	100
		7BCO5C3	Core – XV – Commercial Law	4	7	25	75	100
		7BCOE1A	Elective – IA) Income Tax-I	5	5	25	75	100
	IV	7SBS5A5	(2) SBS- I Heritage And Tourism	2	2	25	75	100
		7SBS5A6	(2) SBS- I Marketing And Sales Management	2	2	25	75	100
			Total	21	30	--	--	600
VI	III	7BCO6C1	Core – XVI – Special Accounts	4	6	25	75	100
		7BCO6C2	Core – XVII – Management Accounting	4	5	25	75	100
		7BCO6C3	Core – XVIII – Industrial Law	4	5	25	75	100
		7BCOE2A	Elective – II Income Tax II (or)	5	5	25	75	100
		7BCOE3B	Elective – III B) Entrepreneurship Development	5	5	25	75	100
	IV	7SBS6B4	(2) SBS II Fruit, Vegetable Preservation Skills	2	2	25	75	100
		7SBS6B7	National Cadet Corps(NCC)	2	2	25	75	100
			Total	26	30	--	--	700
			Grand Total	140	180	--	--	4000

பாடக்குறியீட்டுஎண்: 2211T	பொதுத் தமிழ்	T/P	C	H/W
	தற்காலக் கவிதையும் உரைநடையும்	T	3	6
நோக்கம் :	<ul style="list-style-type: none"> ➤ கவிதை, உரைநடை வடிவங்களை வெளிப்படுத்தல். ➤ படைப்பாளர்கள் வெளிப்படுத்தும் சமூகவிழுமியப்பதிவுகளை எடுத்தியம்புதல். 			
அலகு - 1	<p>அ. மரபுக் கவிதை</p> <ol style="list-style-type: none"> 1. பாரதியார் - பாரததேசமென்று பெயர் சொல்லுவார் (பாரததேசம்) 2. பாரதிதாசன் - கனியிடை ஏறியசுளையும் முற்றல்கழையிடை ஏறியசாறும், 3. நாமக்கல் கவிஞர் - காந்தியக் கவிஞர் (காந்தியஞ்சலி) 4. கண்ணதாசன் - மனிதரைப் பாட மாட்டேன் (கவிதைகள்) 5. முடியரசன் - தொழிலாளி 6. ஜீவானந்தம் - "காலுக்கு செருப்புமில்லை...கால்வயிற்று கூழுமில்லை..." <p>ஆ. புதுக்கவிதை</p> <ol style="list-style-type: none"> 1. அப்துல் ரகுமான் - வீட்டுக்கொரு மரம் (கூடு துறக்கும் பறவை) 2. மு.மேத்தா - கண்ணீர் பூக்கள் 3. சக்திஜோதி - தேடித்தீராத தெரு 			
அலகு - 2	<p>உரைநடை</p> <ol style="list-style-type: none"> 1. சவால் விடு - சாதனை செய் - இராமையா இ.ஆ.ப., தாமரைபதிப்பகம், சென்னை - 98. 			
அலகு - 3	<p>இலக்கணம்</p> <p>எழுத்திலக்கணம் : எண் - பெயர் - முறை - பிறப்பு - வடிவம் - மாத்திரை - மொழி முதல்எழுத்துக்கள் - மொழிஇறுதிஎழுத்துக்கள் - மெய்யமயக்கம் - உருபு இலக்கணம்.</p>			
அலகு - 4	<p>இலக்கிய வரலாறு</p> <p>மரபுக்கவிதை, புதுக்கவிதை தொடர்பான இலக்கிய வரலாறு.</p>			
அலகு - 5	<p>படைப்பும் பயிற்சியும்</p> <p>கட்டுரைஎழுதுதல்</p>			

Se			
Course code: 712CE	General English	T/P	C
	COMMUNICATIVE ENGLISH-I	T	3
Unit - 1	<p>1. Listening and Speaking</p> <ul style="list-style-type: none"> a. Introducing self and others b. Listening for specific information c. Pronunciation (without phonetic symbols) <ul style="list-style-type: none"> i. Essentials of Pronunciation ii. American and British Pronunciation <p>2. Reading and Writing</p> <ul style="list-style-type: none"> a. Reading short articles – newspaper reports / fact based articles <ul style="list-style-type: none"> i. Skimming and Scanning ii. Diction and Tone iii. Identifying Topic Sentences b. Reading aloud: Reading an article/report c. Journal (Diary) Writing <p>3. Study Skills - 1</p> <ul style="list-style-type: none"> a. Using dictionaries, Encyclopaedias, Thesaurus <p>4. Grammar in Context:</p>		
Unit - 2	<p>1. Listening and Speaking</p> <ul style="list-style-type: none"> a. Listening with a Purpose b. Effective Listening c. Tonal Variation d. Listening for Information e. Asking for Information f. Giving Information <p>2. Reading and Writing</p> <ul style="list-style-type: none"> 1. a. Strategies of Reading: Skimming and Scanning b. Types of Reading : Extensive and Intensive Reading c. Reading a prose passage d. Reading a poem e. Reading a short story <p>2. Paragraphs: Structure and Types</p> <ul style="list-style-type: none"> a. What is a Paragraph? b. Paragraph structure c. Topic Sentence e. 		

	<p>a. Online search b. Know the keyword c. Refine your search d. Guidelines for using the Resources e. e-learning Resources of Government of India f. Terms to know</p> <p>4. Grammar in Context Involving Action-I</p>
Unit - 3	<p>1. Listening and Speaking a. Giving and following instructions b. Asking for and giving directions c. Continuing discussions with connecting ideas</p> <p>2. Reading and writing a. Reading feature articles (from newspapers and magazines) b. Reading to identify point of view and perspective (opinion pieces, editorial etc.) c. Descriptive writing – writing a short descriptive essay of two to three paragraphs.</p> <p>3. Grammar in Context: Involving Action – II Verbals - Gerund, Participle, Infinitive Modals</p>
Unit - 4	<p>1. Listening and Speaking a. Giving and responding to opinions</p> <p>2. Reading and writing a. Note taking b. Narrative writing – Writing Narrative Essays of Two to Three Paragraphs</p> <p>3. Grammar in Context: T e n s</p>
Unit - 5	<p>1. Listening and Speaking a. Participating in a Group Discussion</p> <p>2. Reading and writing a. Reading diagrammatic information – interpretations maps, graphs and pie charts b. Writing short essays using the language of comparison and contrast</p> <p>3. Grammar in Context: Voice (showing the relationship between Tense and</p>

B.Com.

**I YEAR – I SEMESTER
COURSE CODE: 22BCO1C1**

CORE COURSE - I – ADVANCED ACCOUNTANCY – I

Unit -I

Accounting principles, conventions and process – Double entry system – Rules – Scope – Limitations – Collection and recording of financial data – Journal – Ledger – Subdivisions of journal – Trial Balance.

Unit-II

Errors – Types – Rectification of errors – Error of omission – Error of Commission – Compensating error – Error of Principle – Suspense Account – Bank Reconciliation Statement.

Unit- III

Depreciation accounting – Meaning – Causes - Objectives – Straight line method - Written-down-value method - Annuity method – Sinking fund method.

Unit -IV

Final accounts of sole trading concerns – Trading Account – Profit and Loss Account – Balance Sheet preparation – Adjusting and Closing entries – Accounts of non-trading concerns – Receipt and Payment Account – Income and Expenditure Account and Balance Sheet preparation.

Unit -V

Average Due Date – Calculation of interest – Account Current – Red ink interest – Forward and backward methods – Daily balance method.

Reference and Textbooks: -

Arulanandam, M.A., & Raman, K.S. *Advanced Accountancy*. Himalaya publishing company Ltd.
Gupta, R.L., & Radhasamy, M. *Advanced Accountancy*. Sultan Chand & Sons publishers. New Delhi.
Jain, S.P., & Narang, K.L. *Advanced Accountancy*, Kalyani Publishers Ltd.
Maheswari, S.N. *An introduction to Accountancy*. Kalyani Publishers Ltd.
Shukla, M. C., & Grewal, T. S. (2021). *Advanced accounts*. Chand company publishers.

[Note: The Question paper shall contain 60% problems and 40% Theory]



I YEAR – I SEMESTER
COURSE CODE: 22BCO1C2
CORE COURSE - II – BUSINESS ORGANISATION

Unit -I

Nature of business – Divisions of business – Types of trade – Objectives of business – Requisites for success in modern business – Qualities of good businessman – Evolution of business – Industry– Industrial revolution – Economic and political consequences.

Unit-II

Ownership of business firms – Forms: Sole Proprietorship, Partnership, Co-operative society and Joint stock Company – Ideal form of organization – Choice of suitable form, features, merits and demerits – Evaluation – Distinction between various forms.

Unit- III

Size of business firms – Criteria for measurement – Economies of large-scale production – Evils of big business – Reasons for survival of small units – Optimum size – Factors affecting optimum size– Representative firm.

Unit -IV

Company management: Organization – Shareholders – Board of directors – Powers and duties– Chief executives – Managing directors – Managers – Problems in management – Oligarchy – Causes – Democratization.

Unit -V

Government and business: Forms of Government regulation – General regulations of business activity – Industrial policy in India including Industrial Policy Resolutions. Public Enterprise: Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing policy – Problems of public enterprises. Public Utilities: Characteristics – Special problems – Price policy – Management.

Reference and Textbooks: -

Bhushan, Y.K. *Fundamentals of Business Organisation and Management*, Sultan Chand & Sons.

Kathiresan & Radha, *Business Organisation*. Presenna Publications.

N.Premavathi, N. *Business Organisation*. Sri Vishnu Publications.

Reddy, P.N. *Principles of Business Organisation and Management*. S.Chand & Co.,

Shukla, M.C. *Business Organisation and Management*. S.Chand & Co.,



Objectives

To teach labour Laws

To teach labour system and security

Unit-1

Labour – meaning – characteristics – migratory character – causes for migration – Absenteeism – causes for absenteeism – measures to reduce absenteeism – Labour turnover – measurement – difficulties in measurement – causes for Labour turnover – measures to reduce Labour turnover.

Unit-II

Industrial disputes – forms of industrial disputes – causes for industrial disputes – effects of industrial disputes – prevention of industrial disputes – methods for the settlement of industrial disputes.

Unit-III

Wages – real wages and nominal wages – factors affecting real wages – causes for wages difference – methods of wage payment.

Unit-IV

Social security – benefits provided under social security measures in India – Working conditions – hours of work – Occupational hazards – Housing conditions – workers Education.

Unit-V

Child Labour – Causes of Child Labour – Constitutional and Legislative provision measures to regulate child labour – Status of Women Workers – Problems of women workers – Protective provision.

Books for References:

Bhagoliwal T.N(2002), Economics of Labour and Industrial Relations, SahityaBhavan Agra.
Kannapon S.(1983) Employment Problems and Urban Labour Markets in Developing countries, University of Michigan , Ann Arbor.

MCConnell C.R and S.L.Brue(1986), Contemporary Labour Economics, McGrawHill Publications, New Delhi.

Outcomes

The students can get the knowledge of labour law and its value

Helpful to competitive exams

CODE: 22BVE1 - VALUE EDUCATION

Objectives

- ☞ To impart humanism values among the student under various religious thoughts
- ☞ To make them awareness of ethics and civil rights
- ☞ To familiarities the students with basic features of extracurricular activities such NSS and NCC and relevance of Abdul Kalam and Mother Teresa efforts to teach values
- ☞ To impart skills by preparing project works such as writing poems and stories

Unit -I

Definition – Need for Value Education – How Important Human Values are – Humanism and Humanistic Movement in the World and in India – Literature on the Teaching of Values Under Various Religions Like Hinduism, Buddhism, Christianity, Jainism, Islam, Etc. Agencies for Teaching Value Education in India – National Resource Centre for Value Education – NCERT– IITS and IGNOU.

Unit-II

Vedic Period – Influence of Buddhism and Jainism – Hindu Dynasties – Islam Invasion – Moghul Invasion – British Rule – Culture Clash – Bhakti Cult – Social Reformers – Gandhi – Swami Vivekananda – Tagore – Their Role in Value Education.

Unit- III

Value Crisis – After Independence: Independence – Democracy – Equality – Fundamental Duties – Fall of Standards in All Fields – Social, Economic, Political, Religious and Environmental – Corruption in Society. Politics Without Principle – Commerce Without Ethics – Education Without Character – Science Without Humanism – Wealth Without Work – Pleasure Without Conscience – Prayer Without Sacrifice – Steps Taken by The Governments – Central and State – To Remove Disparities on the Basis of Class, Creed, Gender.

Unit -IV

Value Education on College Campus: Transition from School to College – Problems – Control – Free Atmosphere – Freedom Mistaken for License – Need for Value Education – Ways of Inculcating It – Teaching of Etiquettes – Extra-Curricular Activities – N.S.S., N.C.C., Club Activities – Relevance of Dr.A.P.J. Abdul Kalam’s Efforts to Teach Values – Mother Teresa.

Unit -V

Project Work

1. Collecting Details about Value Education from Newspapers, Journals and Magazines.
2. Writing Poems, Skits, Stories Centering on Value-Erosion in Society.
3. Presenting Personal Experience in Teaching Values.
4. Suggesting Solutions to Value – Based Problems on the Campus.

Reference and Textbooks: -

Chakrabarti, M. (1997). *Value education: changing perspectives*. Kanishka Publishers.
Eknath Ranade (1991). *Swami Vivekananda’s Rousing Call to Hindu Nation*. Centenary Publication
Karabi Kakoti, *Value Education – Need of the Hour*.

Radhakrishnan, S. (1968). *Religion and culture*. Orient Paperbacks, New Delhi

Outcomes

After studied, the student will be able to

Knowledge about Humanism and Humanistic Movement in the World and in India

Understand the Social Reformers and Their Role in Value Education

Explore the theories of Fundamental Duties, Ethics, Extra-Curricular Activities – N.S.S., N.C.C

71BEPC Professional English for Commerce and Management-I

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description- Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning-

Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-
Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists / Inventors in
fields (Subject specific)

Speaking: Brainstorming (Mind mapping). Small group discussions (Subject-
Specific)

Reading: Longer Reading text.

Writing: Essay Writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations

Interpreting Visuals inputs

Vocabulary: Register specific -Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making.

Comprehension: Motivational article on
Professional Competence, Professional Ethics
and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

I YEAR – II SEMESTER

பருவம் - 02					
பாடக்குறியீட்டுஎண்: 2221T	பொதுத் தமிழ்		T/P	C	H/W
	இடைக்கால இலக்கியமும் சிறுகதையும்		T	3	6
நோக்கம் :	<ul style="list-style-type: none"> ➤ இடைக்கால இலக்கியத்தின் வடிவங்களும் சிந்தனையும் வெளிப்படுத்தல். ➤ சிறுகதைப் படைப்பாளர்கள் வெளிப்படுத்தும் சமூக விழுமியப் பதிவுகளை எடுத்தியம்புதல். 				
அலகு - 1	<p>அ. திருஞானசம்பந்தர் - திருமறைக்காடு (முதல் இரண்டு பாடல்கள்)</p> <p>ஆ. திருநாவுக்கரசர் - திருவதிகை வீரட்டானம் (முதல் இரண்டு பாடல்கள்)</p> <p>இ. சுந்தரர் - திருவெண்ணைநல்லூர் பதிகம் (முதல் இரண்டு பாடல்கள்)</p> <p>ஈ. மாணிக்கவாசகர் - திருவெம்பாவை (முதல் பாடல்)</p> <p>உ. குலசேகர ஆழ்வார் - பெருமாள் திருமொழி (முதல் இரண்டு பாடல்கள்)</p> <p>ஊ. ஆண்டாள் - திருப்பாவை (முதல் பாடல்)</p> <p>எ. சிற்றிலக்கியம்</p> <ol style="list-style-type: none"> 1. நந்திக்கலம்பகம் - முதல் ஐந்து பாடல்கள் 2. கலிங்கத்துப்பரணி - முதல் ஐந்து பாடல்கள் 				
அலகு - 2	<p>சிறுகதை</p> <p>நவரத்தினக் கதைகள் - அறிவுப் பதிப்பகம், தொகுப்பு - முனைவர் கு.நயினார் அறிவுப் பதிப்பகம், சென்னை - 14.</p>				
அலகு - 3	<p>இலக்கணம்.</p> <p>சொல்வகை - பெயர்ச்சொல் - வினைச்சொல் - இடைச்சொல் - உரிச்சொல்</p> <p>வேற்றுமை மயக்கம் - ஆகுபெயர்.</p>				
அலகு - 4	<p>இலக்கிய வரலாறு</p> <p>பக்தி இலக்கியம் மற்றும் சிற்றிலக்கியம் தொடர்பான இலக்கிய வரலாறு</p>				
அலகு - 5	<p>படைப்பாற்றல்</p> <p>சிறுகதை படைத்தல்.</p>				
பயன்கள் :	<ul style="list-style-type: none"> ➤ சமயச் சிந்தனையின் பங்கு மற்றும் சிறுகதைப் படைப்பாக்கச் சிந்தனை. ➤ சமூகச் சிந்தனை வாயிலாக மாணவர் மேம்படுதல். 				

Course code:

722CE

COMMUNICATIVE ENGLISH-II

Unit - 1

- 1. Listening and Speaking** a. Listening and responding to complaints (formal situation)
b. Listening to problems and offering solutions (informal)
- 2. Reading and writing** a. Reading aloud (brief motivational anecdotes)
b. Writing a paragraph on a proverbial expression/motivational idea.
- 3. Word Power/Vocabulary :** a. Synonyms & Antonyms
- 4. Grammar in Context :** Adverbs, Prepositions

Unit - 2

- 1. Listening and Speaking** a. Listening to Famous Speeches and Poems b. Making Short Speeches- Formal: welcome speech and vote of thanks. Informal Occasions- Farewell party, Graduation Speech
- 2. Reading and Writing**
a. Writing Opinion Pieces (could be on travel, food, film / book reviews or on any contemporary topic) b. Reading poetry : i) Reading aloud: (Intonation and Voice Modulation)
- 3. Word Power :** a. Idioms & Phrases
- 4. Grammar in Context :** Conjunctions and Interjections

Unit – 3 1. Listening and Speaking a. Listening to Ted talks

- b. Making Short Presentations – Formal Presentation with PPT, Analytical Presentation of Graphs and Reports of Multiple kinds c. Interactions during and after the Presentations
- 2. Reading and writing :** a. Writing e-mails of Complaint b. Reading aloud Famous Speeches
 - 3. Word Power :** a. One Word Substitution
 - 4. Grammar in Context:** Sentence Patterns

Unit – 4 1. Listening and Speaking a. Participating in a meeting: face to face and online
b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.

- 2. Reading and Writing a.** Reading visual texts – advertisements b. Preparing first drafts of short assignments
- 3. Word Power: a.** Denotation and Connotation
- 4. Grammar in Context:** Sentence Types

Unit – 5 1. Listening and Speaking a. Informal interview for feature writing b. Listening and responding to questions at a formal interview

- 2. Reading and Writing a.** Writing letters of application b. Readers' Theatre (Script Reading) c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)
- 3. Word Power: a.** Collocation
- 4. Grammar in Context:** Working With Clauses

I YEAR – II SEMESTER
COURSE CODE: 22BCO2C1
CORE COURSE - III – ADVANCED ACCOUNTANCY – II

Unit -I

Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring of bills – Promissory notes – Distinction between bill of exchange and Promissory notes.

Unit-II

Fire Insurance Claims – Purpose – Annual turnover – Short sales – Average clause – Loss of Stock – Claim for loss of profit – Memorandum Trading account.

Unit- III

Consignment account – Proforma Invoice – Account sale – Normal loss – Abnormal loss – Calculation of unsold stock – Cost price - invoice price – Del credere commission – non recurring expenses – Goods returned – Loading factors.

Unit -IV

Joint venture accounts – methods – Individual Venturer’s book – Separate set of books method – Memorandum method – Joint bank account – Distinction between joint venture and consignment – Distinction between joint venture and sale.

Unit -V

Single entry system – methods – Net worth method – Conversion of single entry into double entry – Missing information: debtors, creditors, B/R, B/P, Capital, Cash purchase, Sales, Stock.

Reference and Textbooks: -

Arulanandam, M.A., & Raman, K.S. *Advanced Accountancy*. Himalaya publishing company Ltd.

Gupta, R.L., & Radhasamy, M. *Advanced Accountancy*. Sultan Chand & Son’s publishers. New Delhi.

Jain, S.P., & Narang, K.L. *Advanced Accountancy*. Kalyani Publishers Ltd.

Maheswari, S.N. *An introduction to Accountancy*. Kalyani Publishers Ltd.

Shukla, M.C., & Grewal, T.S. *Advanced Accounts*. Chand & Company Publishers.



**I YEAR – II SEMESTER
COURSE CODE: 22BCO2C2**

CORE COURSE - IV – PRINCIPLES OF MANAGEMENT

Unit -I

Definition of Management – Functions of management – Planning, organization, staffing, directing coordinating and controlling – Evolution of management: Contribution of F.W.Taylor, Henry Fayol, Douglas McGregor, Mary Parker Follet, Elton Mayo, Peter F.Drucker.

Unit-II

Planning: Meaning, importance, types, Objectives, Steps, guidelines for effective planning – decision making process.

Unit- III

Organizing: Meaning, Objectives and principles of organizing – Span of management – Factors governing the span of management – Departmentalization – Delegation of authority and responsibility – Centralization and decentralization of authority – Advantages – disadvantages – Line and staff authority – Staffing: meaning, process, performance appraisal.

Unit -IV

Direction: Meaning, principles of direction – communication: process barriers – Principles of effective communication. Motivation: theories – Maslow’s need hierarchy theory and Herzberg’s two factors theory.

Unit -V Controlling – concept – definition – Steps in Controlling – Control Techniques.

Reference and Textbooks: -

Dinkar Pagare. *Business Management*. Sultan Chand and Sons.
Kathiresan & Radha. *Principles of Management*. Prasanna and Co.
Prasad, I.M. *Principles and Practice of Management*. Sultan Chand and Sons.
Ramasamy,T. *Principles of Management*. Himalaya Publishing House.
Sharma, R.K., & Gupta, K. Kalyani Publishers.
Sharma,R. *Principles of Management*. Lakshmi Narain Agarwal.
Tripathy, P.C., & Reddy. Tata Mcgraw Hill.



Course Code 22BAEA2	Allied – I B Managrrial Economics	T/P T	C 5	H/W 5
Objectives	To teach managerial models and methods To teach managerial approach and man power management			
Unit-1	Managerial Economics Objectives of the Firm Economics and Management – Managerial Models of the firm, (a) Sales – revenue – Maximizing model (Baumol), (b) Managerial Utility maximizing model (Williamson), (c) Marris model – Behavioural model to the firm, (a) “Satisfying” (b) X-Inefficiency.			
Unit-II	Competitive Advantage “Structure conduct – Performance” theory – “Generic strategies” for competitive advantage (Michal porter) – The “five forces” model of competition – Sustaining competitive advantages, (a) Economics of scale as barrier to entry – mergers, (b) differentiation as barrier to entry.			
Unit-III	Pricing Strategies Price discrimination: First degree, Second degree and third degree price discrimination – Approached to Pricing: (a) Cost – plus pricing (b) target return pricing (c) product life cycle –pricing – skimming strategy – penetration strategy (d) transfer pricing.			
Unit-IV	Non Price Competition Non – Price Competition: Components of the “Marketing mix”, promotion in marketing mix:Dorfman – Steiner condition for advertising expenditure (b) Determinants of advertising elasticity of demand – Product policy and place in the marketing mix: (a) Product mix decisions- Place: selecting a “marketing channel”.			
Unit-V	Investment Appraisal The investment selection process – Estimating cash flows – Evaluating Investment: (a) payback method (b) net present value method – The cost of capital (a) dividend valuation model (b) Capital - asset price model.			
Books for References:	Ahuja H.L.(2008) Managerial Economics(S.Chand& Co, New Delhi) Mathur (2008) Managerial Economics(Power Book Mark). Howard Davies (1998), Managerial Economics London: Pitman. William Boyes (2005), The New Managerial Economics (Indian Adaption Edition), New Delhi Biztantra.			
Outcomes	The students can get the knowledge Of managerial capacity and its value Helpful to get jobs and higher studies			

COURSE CODE: 22BES2
I YEAR – II SEMESTER
COURSE – ENVIRONMENTAL STUDIES

Unit I The Multidisciplinary Nature of Environmental Studies

Definition, Scope and importance

Need for public awareness

Unit II Natural Resources

Renewable and non-renewable resources

- M) Forest resources: use and over-exploitation, deforestation, case studies, timber extraction, mining, dams and their effect on forests and tribal people
- N) Water resources: use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams- benefits and problems.
- O) mineral resources: use and exploitation, experimental effects of extracting and using mineral resources, case studies.
- P) Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Q) Energy resources: growing energy needs, renewable and non-renewable energy sources, use of alternate energy resources, case studies.
- R) Land resources: land as a resource, land degradation, man induced landslides, soil-erosion and desertification
 - Role of individual in conservation of natural resources
 - Equitable use of resources for sustainable lifestyle

Unit iii ecosystems, bio-diversity and its conservation

Ecosystems

- ✓ Concept of an ecosystem
- ✓ Structure and function of an ecosystem
- ✓ Energy flow in the ecosystem
- ✓ Food chains, food webs and ecological pyramids

Biodiversity and its conservation

- ✓ Introduction- definition: genetic, species and ecosystem diversity
- ✓ Bio-geographical classification of india
- ✓ Value of biodiversity: consumptive use, productive use, social ethical, aesthetic and option values.
- ✓ Biodiversity at global, national and local levels
- ✓ India as a mega-diversity nation
- ✓ Hot spots of biodiversity
- ✓ Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- ✓ Endangered and endemic species of india
- ✓ Conservation of biodiversity in-situ and ex-situ conservation of biodiversity

Unit IV Environmental Pollution

- Causes, Effects And Control Measures Of:-
 - O. Air pollution
 - P. Water pollution
 - Q. Soil pollution
 - R. Marine pollution
 - S. Noise pollution
 - T. Thermal pollution
 - U. Nuclear hazards

Unit V Field Work

- Visit to a local area to document environmental assets–river/ forest/ grassland/ hill/ mountain
- Visit to a local polluted site- urban/rural/industrial/agricultural
- Study of common plants, insects, birds
- Study of simple ecosystem-pond, river, hill slopes, etc

Books for Reference:

45. Agarwal, k.c.2001 environmental biology, nidi publ.ltd., bikaner
46. Bharucha erach the biodiversity of india, mapin publishing pvt. Ltd, ahamedabad-380013,india, email: mapin@cent.net®
47. Burner r.c. 1989, hazardous waste inclination mcgraw hill inc.480p
48. Clark r.s. Marine pollution, clanderson press oxford(tb)
49. Cunnigham, w.p.cooper, t.h.gorhani, e& hepworth, m.t 2001 environmental encyclopedia, jaico publ. House, mumbai, 1196p.
50. De.a.k.environmental chemistry, wiley eastern ltd.
51. Down to earth, centre for science and environment®
52. Gleick h.p. 1993, water in crisis, pacific instutue for studies in dev, environment & security, stockholm env. Institute,oxford univ.press,473p
53. Hawlinks r.e., encyclopedia of indian natural history, bombay natural history society, bombay (r)
54. Heywood, v.h & watson, r.t.1995, global biodiversity assesment, cambridge univ.press, 114op
55. Jadhav, h&bhosale v.m.1995, environmental protection and laws, himalaya pub; house, delhi 284p
56. Mckinney, m.l & schoch, rm.1996 environmental science systems& solutions, web enhanced edition 639p
57. Mhaskar a.k.matter hazardous, techno-science publications(tb)
58. Miller t.g. Jr.environmental science wadsworth publicing co(tb)
59. Odurm, e.p.1971 fudamentalof ecology, w.b.saunders co. Usa 584p
60. Rao m.n & datta, a.k., 1987, tehchno-science, waste water treatment. Oxford& ibh publ, co.pvt. Ltd.,345p
61. Sharma b.k. 2001, environemtal chemistry goel publ,house,meerut
62. Survey of the environmental the hindu(m)
63. Townsend c, harper j, and michael degon,essential of ecology,blakewell science (tb)
64. Trivedi r.k., hand book of environmental laws, rules, guidelines, compliances and standards, vol i and ii, enviro meida ®
65. Trivedi r.k. & p.k.goel introduction to air pollution,techno-science publications (tb)
66. Wanger k.d, 1998 environmental management w.b. Environmental management. W.b.saunders co. Philadelphia, usa.499p

Professional English for Commerce and Management-II
72BEPC

Unit -1 Communicative Competencies

Listening
Speaking
Reading
Writing

UNIT – 2 Persuasive Communication

Listening
Speaking
Reading
Writing

UNIT – 3 Digital Competence

Listening
Speaking
Reading
Writing

UNIT – 4 Creativity and Imagination:

Creative Thinking in Communication- Creative Thinking in Decision Making- Critical thinking and problem solving skills - Creative approach for communication in Business- Visual Aids- Techniques for an Effective oral Presentation- Creating a Web Page- Creating Blogs- Difference between Brochure and Pamphlets- Importance of poster making- Format of Poster Writing

UNIT – 5 Workplace Communication – An Overview :

The methods of Communication- Tips for effective communication in workplace- Warm Up exercises- Academic Power Point Presentation- Plan the structure of your Power Point Presentation- Making PPT effective- Points to be avoided in a Power Point Presentation- Reading And Writing Skills

**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C1**

CORE COURSE - V – PRINCIPLES OF INSURANCE

Unit I

Origin of insurance – Definitions of Risk, Peril, Hazard – Methods of treating risk – Types of insurance organizations. Main forms of insurance – Essentials of a sound insurance plan – Contract of insurance – Classification of insurance - Contracts – Personal, property, liability, and guarantee Fundamental principles – good – faith, insurable interest, indemnity, subrogation, double insurance, reinsurance – Functions and importance of insurance.

Unit II

Life insurance – fundamentals of life contract – principles – types – annuity contract insurance & annuity compared – Various types of annuity Theory of insurance – Theory of probability – Theorem of large numbers. Premium computation – Assessment plan – Natural premium plan – Mortality tables – Construction of mortality tables for annuities – Life fund valuation – Investment of fund – Suitability of various types of investment – Surplus and its distribution.

Unit III

Procedure for taking a life policy – Proposal, agents’ report, medical examination, hazards of residence, occupation, war risks – financial position, past history etc.

Unit IV

Policy conditions – Proof of age – Payment of premiums – Days of grace – Commencement of risk – Ante dating – Critical expenses – Hazardous occupation – Alteration – Additional assurance – Suicide – Lost policies – Assignment – Nomination – Incontestable clause – Settlement of claim – Lapsing of policy – Revival of policies – Redating – Surrender value – Paid up value – Role of L.I.C. of India – Case for and against privatization of L.I.C. – Present scenario.

Unit V

Nature of marine insurance contract – Marine policies – Conditions of marine losses – Payment of claims. Nature and use of fire insurance – contract – Kinds of policies – Rate fixing in fire insurance – Payment of claim – Reinsurance. Emerging trends in insurance.

Books for Reference:

1. Principles and Practice of Insurance, P.Periasamy, Himalaya Publishing House.
2. Insurance : Principles and Practice, M.Manoharan, Palani Paramounts Publications.
3. Elements of Insurance : A. Murthy, Margham Publications.
4. Elements of Insurance : N.Premavathi, SriVishnu Publications.
5. Insurance - Principles and Practice – M.N.Mishra,Himalaya Publications.



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C2**

CORE COURSE -VI – BANKING THEORY

Unit I

Introduction: Origin of banking – Definition – Classification on the basis of functions, on the basis of organizational structure – Unit Banking Vs Branch Banking – Suitability to Indian conditions.

Unit II

Commercial Banks: Origin and Growth – Functions – Primary functions – Subsidiary functions – Modern trends in deposit mobilization and lending – Various innovative lending schemes – Modern services like leasing, merchant banking, issue of credit cards etc. – Role in economic development – Social responsibility of banks.

Unit III

Credit creation by banks: Technique of credit creation – Limitations – Investment policy of banks: Safety, Liquidity and Profitability – Money Market importance – Composition – Instruments.

Unit IV

Origin of State Bank of India – Functions – SBI and Agricultural Finance – SBI and Small Scale Industries – SBI and Co-operative sector – Achievements. Reserve Bank of India: Organisation – Functions – Credit control measures – Quantitative Vs Qualitative Credit Control – RBI and rural credit – RBI and industrial finance – Bill Market Scheme – Powers under the Banking Regulation Act, 1949.

Unit V

Recent developments in banking – Banking sector reforms – Non-performing assets – Capital adequacy norms – Provision requirements – Post reforms position – Banking Ombudsman Scheme – Privatisation of banks – E-banking.

Books for Reference:

1. Banking Theory Law and Practice : E.Gordon and K.Natarajan, Himalaya Publications
2. Banking Theory Law and Practice : Sundaram and Varshney, Sultan Chand & Co.,
3. Banking Theory Law and Practice : S.Gurusamy, Vijay Nicole Imprints.
4. Banking Theory Law and Practice : S.N.Maheshwari, Sultan Chand & Co.,
5. Modern Banking Theory : R.R. Paul, Kalyani Publishers.



**II YEAR – III SEMESTER
COURSE CODE: 7BCO3C3**

CORE COURSE - VII – BUSINESS STATISTICS

Unit I

Definition – Importance – Application – Limitations and Distrust – Statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and schedules – Sampling design – Types of samples – Statistical errors – Classification of data – Tabulation – Presentation of data – Diagrams.

Unit II

Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation.

Unit III

Correlation – Meaning – Types – Scatter diagram – Karl Pearson's co-efficient of correlation – Rank correlation – Concurrent deviation method – Regression analysis – Uses – Methods of studying regression – Regression lines.

Unit IV

Index numbers – Meaning – Construction of index numbers – Problems – Methods of construction – Test of consistency – Fixed base – Chain base – Base conversion and shifting – Consumer price index – Formula.

Unit V

Time series – Components – Moving average – Methods of least squares – Measurement of seasonal variations – Simple average, Ratio-to-trend method, Ratio-to-moving average method – Link relative method.

Books for Reference:

13. Statistical methods: Dr.S.P.Gupta Sultan chand & sons, New Delhi.
14. Statistics, Theory & Practice: R.S.N.Pillai & Baghavathy – S.Chand & Company New Delhi.
15. Business Statistics: G.C.Beri Tata Mcgraw-Hill Edition.
16. Statistical Methods: Sanchetti and Kapoor, Sultan Chand & Co.,
17. Business Statistics: M.Wilson – Himalaya Publishing House, Mumbai.
18. Statistical Methods: , M.Manoharan, Palani Paramounts Publications.
7. Business Mathematics and Statistics : P.R.Vittal, Margham Publications.

Note: The question paper shall contain 60% problems and 40% theory



II YEAR – III SEMESTER
COURSE CODE: 7BCO3C4
CORE COURSE - VIII – ADVANCED ACCOUNTANCY – III

Unit I

Partnership Accounts – Partnership deed – Profit and loss appropriation accounts of partners – Fixed and fluctuating capital – Past adjustments and guarantees – Capital ratio.

Unit II

Admission of a partner – New profit sharing ratio – Sacrificing ratio – Goodwill treatment – Revaluation of assets and liabilities – Adjustment of Accumulated profits, losses and reserves.

Unit III

Retirement of a partner – New ratio – Gaining ratio – Distinction between Sacrificing ratio and Gaining ratio – Retirement and admission – Death of a partner – Settlement of amount due to legal representatives – Joint life policy.

Unit IV

Dissolution – Accounting treatment for un recorded assets and liabilities – Continuance of firm by partners after dissolution – Insolvency of partners – Garner Vs Murray case – Insolvency of all partners.

Unit V

Piece meal distribution – Proportionate capital method – Maximum loss method – Sale to a company – Calculation of purchase consideration.

Books for Reference:

- | | | |
|-----------------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Advanced Accountancy | – | R.S.N.Pillai & Bhagavathi, S.Chand &
Company Publishers |
| 7. Financial Accounting | – | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**II YEAR – III SEMESTER
COURSE CODE: 7BBAA3**

ALLIED COURSE - III -ADVERTISING AND SALES PROMOTION

Unit I

Advertisement- Meaning, definition, importance, objectives – media, forms of media – press, Newspaper, trade journal, Magazines - outdoor advertising-poster, banners, neon signs, publicity literature booklets, folders, house organs - direct mail advertising - cinema and theatre programme - radio and television advertising – exhibition, trade fair, transportation advertising.

Unit II

Advertising agencies - Advertising Budget - Advertising Appeals - Social Effects of Advertising - Advertisement Copy - Objectives-Essentials - Types-Elements of Copy Writing: Headlines, Body Copy - Illustration-Catch Phrases and Slogans-Identification Marks.

Unit III

Advertising layout- functions-design of layout-typographic printing: process-lithography- printing Plates and reproduction paper, and cloth - size of advertising-repeat advertising-advertising Campaign- steps in campaign planning.

Unit IV

Sales force Management- Importance -sales force decision –sales force size-recruitment & selection-training-methods-motivating salesmen, Controlling - compensation & incentives-fixing sales territories, quota – Evaluation - Personal selling-Objectives - Salesmanship-Process of personal selling-types of salesman.

Unit V

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: techniques of sale promotion-consumer and dealer promotion. After sales service-packing – guarantee

Books for Reference:

11. Advertising and Sales Management : SontakkiC.N.
12. Salesmanship and advertising : Davar S.K.
13. Advertising Management–Sherslekar,Victor&Nirmala Prasad
14. Foundations of Advertising – Theory & Practice – S.A.Chunawala
15. Promotion Management - S.A. Chunawalla



PART IV (I) – (C)
NON – MAJOR ELECTIVE – COURSE II

II YEAR – III SEMESTER
COURSE CODE: 7NME3C

COURSE II – EFFECTIVE EMPLOYABILITY SKILLS

Unit I Curriculum Vitae & Facing the Interview

Applying for jobs, Preparing the curriculum Different formats vita, Facing the interviews, Frequently Asked Questions (FAQs).

Unit II Interpersonal Communication

One to one Communication
One to group Communication

Unit III Group Discussion

Listening, Ice-breaking, Leader – Member Moderates his role responsibility, Conflict, Management, Consensus, Steps involved

Unit IV Team Work

Qualities Selection constant & comfort, Orientation Review Tea, Review of the team work

Unit V Motivation

Leadership & Motivation, Behaviour, Motives Managerial Skills

Books for Reference:

9. E.H.McGrath, S.J., “Basic Managerial Skills For All”, Prentice-Hall of India Private Limited, New Delhi 110 001. ISBN-0-87692-498-4.
10. D.K.Sarma, “You & Your Career”, Wheeler Publishing, 755, Anna Salai, Chennai 600002. ISBN 81-7544-170-4. -1999
11. Indian Jaycees, “Skills” Series, published by Indian Jaycees.
12. S.P.Sachdeva, “Interview In A Nutshell”, Sudha Publications (P) Ltd., B-5, Prabhat Kiran, Rajendra Place, New Delhi 110 008.



PART IV (2) – SKILL BASED SUBJECTS (SBS)

GROUP I – SET I

II YEAR – III SEMESTER

COURSE CODE: 7SBS3A1

COURSE I – COMPETITIVE EXAMINATION SKILLS

Objectives:

- To build a sense of awareness among students through proper guidance about various competitive examinations in order to motivate students for prospective career in government and corporate sector.
- To intensively guide students for competitive examinations like TNPSC, UPSC, SSC, RRB, IBPS etc.

Unit I

Public Service Commission: Tamil Nadu Public Service Commission (TNPSC) and its role - History of TNPSC - Constitutional Provisions on the Formation, Functions, and Powers of Public Service Commissions for the Union and for the States - TNPSC and its rules of Procedure.

Eligibility and examination pattern: TNPSC - Union Public Service Commission (UPSC) - Staff Selection Commission (SSC) - Railway Recruitment Board (RRB) – Institute of Banking Personnel Selection (IBPS).

Unit II

Intelligence, creativity & application, testing & assessment - Types, verbal abilities & fluency

Unit III

Numerical ability:

Numbers, simplification, time and work, percentage, fraction, speed and distance, simple and compound interest, ratio and proportion

Unit IV

Spatial and perceptual abilities, situation reaction test

Unit V

Memory and inductive reasoning, Logical reasoning, Coding and Decoding, Direction Test, Syllogism

Books for Reference:

1. Ajay rai, “intelligence tests”, sterling paperbacks, published by sterling publishers pvt. Ltd., 1- 10, green park extension, new delhi 110 016., 2001
2. Competition success review magazines.



PART V

II YEAR – III SEMESTER COURSE CODE: 7BEA3 PART – V – EXTENSION ACTIVITIES

Extension Activities will be organized for 2 days in the Third Semester. The programme may be organized in any Saturday and Sunday.

A meeting of all the staff of the College (Teaching, Administrative and Technical Staff) be conducted before departing to the camp in which each and every aspect like Programmes to carried out, accommodation, food, medical aid, transport facilities, etc., should be thoroughly discussed.

One credit will be allotted for this Extension Activities. The marks allotted for each camp will be 100. Each student participating in the camp will be evaluated internally for 100 marks. The criteria for evaluation of Extension Activities will be as follows:

S. No.	Criteria	Maximum Marks
1.	Interaction with villagers	10
2.	Participation / Attitude towards work	10
3.	Participation in interaction and discussion	10
4.	Knowledge of problems / issues	10
5.	Organising & decision making ability	20
6.	Expression: a) Cultural programmes	10
	b) Report Writing	20
7.	Ability to adjust and work in a team	10
Total		100



**II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C1**

CORE COURSE - IX – PRINCIPLES OF MANAGEMENT

Unit I

Definition of Management – Functions of management – Planning, organization, staffing, directing coordinating and controlling – Evolution of management: Contribution of F.W.Taylor, Henry Fayol, Douglas McGregor, Mary Parker Follet, Elton Mayo, Peter F.Drucker.

Unit II

Planning: Meaning, importance, types, Objectives, Steps, guidelines for effective planning – decision making process.

Unit III

Organizing: Meaning, Objectives and principles of organizing – Span of management – Factors governing the span of management – Departmentalization – Delegation of authority and responsibility – Centralization and decentralization of authority – Advantages – disadvantages – Line and staff authority – Staffing: meaning, process, performance appraisal.

Unit IV

Direction: Meaning, principles of direction – communication: process barriers – Principles of effective communication. Motivation: theories – Maslow’s need hierarchy theory and Herzberg’s two factors theory.

Unit V

Controlling – concept – definition – Steps in Controlling – Control Techniques.

Books for Reference:

1. T.Ramasamy, Principles of Management, Himalaya Publishing House
2. Dinakar Pagare, Business Management, Sultan Chand and Sons
3. Kathiresan and Radha, Principles of Management, Prasanna and Co.
4. R.Sharma, Principles of Management, Lakshmi Narain Agarwal
5. I.M.Prasad, Principles and Practice of Management, Sultan Chand and Sons
6. P.C.Tripathy & Reddy: Tata Mcgraw Hill.
7. R.K.Sharma & K.Gupta, Kalyani Publishers



II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C2
CORE COURSE - X – BANKING LAW AND PRACTICE

Unit I

Banker and Customer: Meaning – Definition – General relationship between a banker and a customer: Primary and subsidiary – Special features of relationship: Obligations and rights of a banker – Rule in Clayton’s case.

Unit II

Bankers as borrowers: Savings account – Current account – Fixed deposit – Fixed deposit Receipt and its legal implications – General procedure for opening accounts – Pass Book: Meaning and maintenance – Effects of wrong entries – Special types of customers: Minors – Firms – Limited companies – Non trading concerns – Joint accounts – Closing of an account– Garnishee order.

Unit III

Cheque: Meaning – Definition – Essentials – Cheque Vs Bill of Exchange – Drawing up of a Cheque – Banker’s Cheque – Consequences of drawing up of a cheque without sufficient balance – Material alteration: Case law – Examples – Banker’s duty – Immaterial alteration – Marking – Crossing: Meaning – Types and Significance of crossing.

Unit IV

Endorsement: Meaning – Definition – Kinds – Significance – Paying Banker: Precautions – Circumstances for dishonour of cheques – Payment in due course – Statutory protection – Forgery of drawer’s signature – Payment by mistake – Consequences of wrongful dishonour of cheques.

Unit V

Collecting Banker: Duties – Statutory protection – Concept of negligence – Knowledge of various forms used in day to day banking: Cheque – Pay in slip – Withdrawal form – Transfer form – Draft – Bill of exchange – Promissory note – FDR – Traveller’s cheque – Credit card – Letter of credit.

Books for Reference:

1. Banking Theory, Law and Practice : E.Gordon & K.Natarajan, Himalaya Publications
2. Banking Theory, Law and Practice : Sundaram and Varshney, Sultan Chand & Co.,
3. Banking Theory, Law and Practice : S.Gurusamy, Vijay Nicole Imprints.
4. Banking Theory, Law and Practice : S.N.Maheshwari, Sultan Chand & Co.,
5. Modern Banking Theory : R.R. Paul, Kalyani Publishers.



II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C3
CORE COURSE - XI – BUSINESS MATHEMATICS

Unit I

Common Arithmetic: Interest Simple and Compound – Normal Rate – Effective-Depreciation, Growth and fall of population – Present value – Discounting of bills – Face value of bills – Banking discount – Banker’s gain, Nominal due date – Legal due date – Calculation of period for banker’s discount and true discount – Annuities – Types of Annuities – Present value of annuity – Sinking fund – Acceptability of projects – Percentage of profit and loss.

Unit II

Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– Common Logarithms and Natural Logarithms – Montissa of the logarithm – Anti-logarithm – Application of Common Logarithms.

Unit III

Elements of Set Theory: Definitions – symbols – Roster method and rule method – Types of sets – Union – Intersection – subsets – Compliments – Difference of two sets – Family of sets– Venn diagrams – Demorgan’s law.

Unit IV

Theory of Probability – Various schools of thought – Theorems – conditions of probability – Mathematical expectations.

Unit V

Theoretical distribution – Binomial, Poisson and Normal distributions.

Books for Reference:

- | | |
|-------------------------|--|
| 9) Business Mathematics | : M.Monoharan and C.Elango, Palani Paramount Publications. |
| 10)Business Mathematics | : D.C.Sanchetti and V.K.Kapoor,Sultan Chand &Sons |
| 11)Business Mathematics | : D.C.Sanchetty and B.M.Agarwal,Sultan Chand &Sons |
| 12)Business Mathematics | : P.R.Vittal, Margham Publications. |

Note: The question paper shall contain 60% problems and 40% theory



II YEAR – IV SEMESTER
COURSE CODE: 7BCO4C4
CORE COURSE - XII – ADVANCED ACCOUNTANCY – IV

Unit I

Contract accounts – Profit calculation from incomplete contract – Notional Profit – Retention Money – Preparation of balance sheets.

Unit II

Royalties – Accounting treatment in the books of Lessor and Lessee – Minimum rent – Shortworking – Recoupment of Fixed and flexible shortworking.

Unit III

Hire purchase accounting – Recognizing legal title and capitalizing only a proportion of cash price paid – Ignoring legal title and capitalizing the full cash price – Default and re-possession– Partial re-possession – Hire purchase trading account – Installment system.

Unit IV

Insolvency accounts – Individual – Statement of affairs – Deficiency account – Preferential creditors – Non-preferential creditors.

Unit V

Departmental accounting – Allocation of expenses – Inter departmental transfers – Branch accounts – Types – Dependent branches and independent branches – Inter branch transactions.

Books for Reference:

- | | | |
|---|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal ., Chand &
Company publishers |
| 3. An introduction to Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang., Kalyani
Publishers Ltd |
| 6. Advanced Accountancy
Company Publishers | - | R.S.N.Pillai & Bhagavathi, S.Chand & |
| 7. Financial Accounting | - | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**II YEAR - IV SEMESTER
COURSE CODE: 7BBAA4**

ALLIED COURSE - IV - CUSTOMER RELATIONSHIP MANAGEMENT

Unit I

Introduction: Overview of Relationship Marketing – CRM and Relationship Marketing – Definition of CRM – Elements and History of CRM – Consumer Attitudes – Formation and Change; Consumer Values and Lifestyles – Customer Life Cycle – Using Customer touch points – Deciding who should lead the CRM Functions.

Unit II

Strategy and Organization of CRM: CRM processes and systems – Dynamics of Customer Supplier Relationships – CRM strategy – The relationship oriented organization – Customer knowledge – Relationship policy – Importance of Customer Divisibility in CRM.

Unit III

Analytical CRM: Relationship data management – Prospect Database – Data analysis, Data Warehouse and data mining – Segmentation and selection – Analysis of Customer Relationship Technologies – Reporting results – setting evaluation criteria for the appropriate CRM package

Unit IV

CRM Subsystems: Contact Management, Campaign Management, Sales Force Automation Value Chain – Concept – Integration Business Process Management – Benchmarks and Metrics – Culture Change – Customer Ecosystem – Vendor Selection – Implementation Strategy.

Unit V

Operational CRM: CRM Planning – Infrastructure, Information Process, Technology, People – Managing quality information, Quality systems, Customer privacy – Call centre management, Internet and website, Direct mail – Applications in various industries – in manufacturing, banking hospitality and telecom sectors – Best Practices in Marketing Technology – Indian Scenario.

Books for Reference:

13. Customer Relationship Management – Peelen, Ed. Pearson
14. The CRM Handbook – D. Jill Pearson
15. CRM, A strategic Imperative in the World of eBusiness – Brown, Stanley
16. CRM (Emerging Concepts, Tools & Applications) – Sheth, Jagdish N.
17. Marketing Research – Harper Boyd & Ralph Westfall
18. Consumer Behaviour – Schiffman



GROUP II – SET I

II YEAR – IV SEMESTER COURSE CODE: 7SBS4B2

COURSE II – EMERGENCY AND MEDICAL LAB SKILLS

Objectives:

- To recognize the nature and seriousness of the patient's condition or extent of Injuries to assess requirements for emergency medical care
- Administer appropriate emergency medical care based on assessment findings of the patient's condition
- To Perform safely and effectively the expectations of the job

Unit I

First Aid – Fracture and Fire

First Aid – Drowning and Snake animal, rodent bites.

First Aid – Diarrhoea, Dysentery and Heat Stroke

Unit II

Traffic Rules

Road accidents: precautions, preventions & emergency steps to be taken on the spot advantages of 108 ambulance.

Unit III

Basic Clinical lab Tests

Blood, Urine, saliva, stool Tests

Unit IV

Awareness Programmes on the importance of locally available herbal plants and Vegetables.
Skin lashes poor eye-sight anemia

Unit V

Project on Locally available native treatments for various Health Problems (Project Report 15 to 25 Pages)

Books for Reference:

5. Era.Su.Muthu and Meera Ravishankar, “First Aid”, aug-2013 published by Sura Books (PVT) Ltd., 1620, ‘J’ Block, 16th Main Road, Anna Nagar, Chennai – 600 040.
6. Dr.Rama Rao, “Handbook of First Aid”, Chennai.



II YEAR – IV SEMESTER

COURSE CODE: 7BMY4

COURSE – MANAVALAKALAI YOGA

VALUE EDUCATION

மனவளக்கலை யோகா

A BRIEF INTRODUCTION ABOUT MANAVALAKALAI YOGA

in the “manavalakalai yoga”, practices formulated by thathuvagani vethathiri maharishi do not have any bearing on religion, caste or creed. this is an education for culturing the mind. it does not contain any customary observances of any sect. it comprises only rational and scientific education and practices. these are offered to all people without any discrimination.

learning and practicing manavalakalai yoga by students would help them to acquire physical health, mental acuteness, strength of life force and wisdom. offering this yoga to students is the only means through which social welfare could be derived. on the whole, manavalakalai yoga would be of immense help to achieve a holistic life for any human folk.

“for education to be complete, it should include not only the training of the intellect but also the refinement of the heart and discipline of the soul” declared dr.radhakrishnan.

the heart of education is to educate the heart and such an education alone can lead to health, happiness and harmony. it is the need of the hour that the students of colleges and universities and the general public be given a basic spiritual knowledge about their body, mind, soul, the cosmic link that runs through every system of the universe binding us all and above all, their duty to society of which every individual is a part. every individual knowingly or unknowingly lives by the labours of the various sections of society and as a solemn duty it is imperative on our part back to the society as much as we can by labour of our body or mind or both. our education to be socially relevant, it must inculcate in our youth this duty consciousness. every institution has this obligation to the society.

the quality of mind determines the quality of the man. mind can be considered to be the collective form of the thoughts arising spontaneously. an understanding of this leads to corrective measures on the thoughts and evolution of good thoughts only. then only good thoughts, words and deeds and also other virtues would prevail among the students.

This course strives to achieve the following:

- To train and develop the physical body for leading a healthy life.
- To rejuvenate the life energy, to retard the ageing process and to achieve spiritual development
- To offer meditation practices and introspection so as to strengthen the mind, increase its will power, concentration, creativity and receptivity and ultimately to transform the mind to achieve self realization
- To help every individual to realize the enduring values of peace, non-violence and harmony to revitalize human society for restoring its sanity and strength

ANNEXURE – II

DETAILS OF NUMBER OF CENTRES AND YOGA MASTERS IN EACH DISTRICT OF TAMIL NADU

S. NO.	DISTRICT	CENTRES	yOGA mASTERS
1.	Ariyalur District	9	39
2.	Chennai District	127	676
3.	Coimbatore District	122	678
4.	Cuddalore District	50	212
5.	Dharmapuri District	22	118
6.	Dindigul District	41	186
7.	Erode District	101	506
8.	Kanchipuram District	109	522
9.	Kanniyakumari District	11	79
10.	Karur District	16	67
11.	Krishnagiri District	13	72
12.	Madurai District	29	182
13.	Nagapattinam District	16	64
14.	Namakkal District	34	185
15.	The Nilgiri District	37	172
16.	Perambalur District	21	88
17.	Pudukottai District	34	152
18.	Ramanathapuram District	15	79
19.	Salem District	75	403
20.	Sivaganga District	20	100
21.	Thanjavur District	66	306
22.	Theni District	18	101
23.	Thirunelveli District	98	457
24.	Thiruvallur District	68	303
25.	Thiruvannamalai District	34	222
26.	Thiruvarur District	66	276
27.	Tutikorin District	36	162
28.	Tiruchy District	77	379
29.	Vellore District	80	418
30.	Villupuram District	31	160
31.	Viruthunagar District	13	110
Total		1489	7667

Value Education

80 HOURS

UNIT i YOGA AND PHYSICAL HEALTH

- 1.9 Physical structure – three bodies – five limitations
- 1.10 simplified physical exercises – hand exercises – leg exercises – breathing exercises – eye exercises – kapalapathi
- 1.11 maharasanas 1-2 massages – acu-puncture – relaxation
- 1.12 yogasanas – padmasana – vajrasanas – chakrasanas (side) – viruchasanas – yoga muthra – patchimothasanas – ustrasanas – vakkarasanas – salabasanas

UNIT II ART OF NURTURING THE LIFE FORCE AND MIND

- 2.1 maintaining the youthfulness – postponing their ageing process
- 2.2 sex and spirituality – significance of sexual vital fluid – married life – chastity
- 2.3 ten stages of mind
- 2.4 mental frequency – methods for concentration

UNIT III SUBLIMATION

- 3.1 purpose and philosophy of life
- 3.2 introspection – analysis of thought
- 3.3 moralization of desires
- 3.4 neutralization of anger

UNIT IV HUMAN RESOURCES DEVELOPMENT

- 4.1 eradication of worries
- 4.2 benefits of blessings
- 4.3 greatness of friendship
- 4.4 individual peace and world peace

UNIT V LAW OF NATURE

- 5.1 unified force – cause and effect system
- 5.2 purity of thought and deed and genetic centre
- 5.3 love and compassion
- 5.4 cultural education – five fold culture

**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C1**

CORE COURSE - XIII – CORPORATE ACCOUNTING

Unit I

Issue of shares – Premium - Discount – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares.

Unit II

Acquisition of business – Meaning – Accounting Treatment – Entries in the book of purchasing company and book of vendor – Profits prior to incorporation – method of ascertaining profit or loss prior to incorporation.

Unit III

Final accounts of companies – Preparation and presentation of final accounts – Form and contents of profit and loss accounts – Form and contents of Balance Sheet – General instruction for preparation of Balance Sheets.

Unit IV

Amalgamation, Absorption and External Reconstruction of Companies – Alteration of share capital and Internal Reconstruction.

Unit V

Valuation of goodwill and shares of companies – Liquidation of Companies (Liquidator's final statement of accounts only).

Books for Reference:

- | | | |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy, Sultan Chand & Sons Publishers, New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand & Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani Publishers Ltd |
| 5. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand & Company Publishers |
| 6. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C2
CORE COURSE - XIV – COSTING**

Unit I

Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.

Unit II

Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.

Unit III

Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.

Unit IV

Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads.

Unit V

Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).

Books for Reference:

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C3**

CORE COURSE - XV – COMMERCIAL LAW

Unit I Contract Act (Sec. 1 to 75)

Essentials of valid contract – Proposal – Acceptance – Communication – Revocation – Consideration – Capacity of parties – Consent – Coercion – Influence – Frauds – Misrepresentation – Mistake – Void agreements – Illegal and Unlawful agreements – Opposed to public policy – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach of contract.

Unit II Contract of Indemnity and Guarantee (Sec. 124 to 129 and Sec. 140 to 143)

Contract of indemnity and Contract of guarantee – Distinction between contract of indemnity and contract of guarantee – Features of a contract of guarantee – Kinds of guarantee – Right of Subrogation.

Unit III Bailment and Pledge (Sec. 148 to 181)

Essentials – Duties of bailor and bailee – Termination of bailment – Common carrier as bailee– Pledge – Rights and duties of pawnor and pawnee – Pledge by non-owners – Pledge distinguished from mortgage, lien, hypothecation and sale.

Unit IV Law of Agency (Sec. 182 to 238)

Contract of agency – Types of agency – Kinds of agents – Extent of agent’s authority – Delegation of authority – Ratification – Termination of agency – Liability of principal and agents towards third parties.

Unit V Sale of Goods Act

Definition of the term contract of sale, goods, insolvent, mercantile agent, price, property, delivery, documents to the title of goods: bill of lading, delivery order, railway receipt – Difference between bill of lading and other documents of title to goods – Distinction between sale and agreement to sell – Sale and hire – purchase – Essentials of a contract of sale – Conditions and warranties – Doctrine of Caveat Emptor – Sale by non-owners – Rights and duties of seller and buyer – Rights of an unpaid seller.

Books for Reference:

- | | | |
|------------------------------|---|---|
| 1.Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons |
| 2.Mercantile Law | : | M.C.Shukla, Chand & Company publishers |
| 3.Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : | M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : | R.S.N Pillai and Bhagavathi S.Chand & Co., |



III YEAR – V SEMESTER
COURSE CODE: 7BCOE1A
ELECTIVE COURSE - I (A) – INCOME TAX – I

Unit I

Introduction – History of Income Tax of India – Objectives of Taxation – Characteristics of Good tax system – Distinction between Direct Tax and Indirect Tax.

Unit II

Definition – Agricultural income – Previous Year – Assessee – Assessment Year – Person – Principal Officer – Residential Status – Deemed Income – Capital and Revenue – Tax Liability – Incomes exempted from Tax.

Unit III

Income from Salary – Salary – Meaning – Definition – Allowances – Provident Fund – Perquisites – Computation – Income from House Property – Meaning – Exemption – Annual Value – Municipal Value – Net Annual Value – Computation.

Unit IV

Profits and Gains from Business or Profession – Differences between business and profession – Admissible and inadmissible deduction – Computation of taxable income from business or profession.

Unit V

Capital Gains – Income from other sources – Capital Assets – Kinds of transfer - procedure – Cost of Acquisition, improvement – Indexed value of cost of acquisition and improvement – Computation.

Books for Reference:

- | | | |
|--|---|---|
| 11. Income Tax Law and Accounts | – | Mehrothra and Goyal, Sahithya Bhavan Publications. |
| 12. Income Tax | – | VinodhK.Singhania, Monica Singania, Taxmann Publications |
| 13. Income Tax, Theory , Law & Practice– | | T.S.Reddy, Y.Prasad, Margham Publications |
| 14. Income Tax, Law & Practice | – | A.Jeyakumar & N.Hariharan, Vijay Nicol Imprints |
| 15. Income Tax, Law & Practice | – | V.P.Gaur, D.B.Narang, PujaGaur & Rajeev Puri, Kalyani Publishers. |

Note: The question paper shall contain 60% problems and 40% theory



GROUP I – SET II
III YEAR – V SEMESTER
COURSE CODE: 7SBS5A5

COURSE II – HERITAGE AND TOURISM

Objectives:

- To understand the definitions, terminology and concepts of cultural heritage and its relationships with tourism.
- To Understand heritage tourism supply by examining different categories of heritage attractions and the contexts within which heritage exists and additional perspectives on scale from the supply perspective
 - To understand the role of interpretation in cultural heritage sites and the relevance of such interpretation approaches to visitors.
 - Provide a framework to plan, design, and assess interpretation programs for tourists

Unit I

Tourism – Introduction – Concepts – Significance – Forms of Tourism – Effects of Tourism – Social, Economic and Environmental aspects – Human Rights

Unit II

Importance of preserving heritage – Heritage Spots in India – In Tamil Nadu – Brief history of the heritage spots – The role of heritage spots in promoting tourism – UNESCO guidelines on Heritage

Unit III

Role of Government in promoting tourism – ITDC- TTDC-Palace on wheels – Travel industry service network – Land (rail and road) Air – Water – Travel Agency – Hospitality and Accommodation

Unit IV

Travel Guide – Features – requirements – One’s role as a guide – Income and Employability – Qualities and skills of a professional travel or tourist guide

Unit V

Project work – Field visit to heritage and tourism spots in Sivagangai and Ramanathapuram Districts and submission of a report (15 to 25 pages)

Books for Reference:

- | | | |
|--------------|---|--|
| Bhatia, A. K | – | Tourism Development Principles and Practices,
(Sterling Publishers (P) Ltd., New Delhi) |
| Ananand M. M | – | Tourism and Hotel Industry in India
(Sterling Publishers (P) Ltd., New Delhi) |
| Acharya Ram | – | Tourism and Cultural Heritage
(Rosa Publications: Jaipur, 1986) |
| Jha, S.M | – | Tourism Marketing (Himalaya Publishing House) |



GROUP I – SET II

III YEAR – V SEMESTER COURSE CODE: 7SBS5A6

COURSE III – MARKETING AND SALES MANAGEMENT

Objectives:

- To acquire analytical skills for solving marketing related problems and challenges and to familiar with the strategic marketing management process
- To learn the elements of sales force to be an effective component of an organization's overall marketing strategy.

Unit I

Introduction: Evolution of Marketing – Types of Marketing: Consumer Products Marketing, Industrial Marketing and Services Marketing – Demographic and Behavioural Dimensions of Marketing – Marketing Planning

Unit II

Basics of Market Segmentation, Targeting and Positioning – Components of The Marketing Mix: Product – Price – Place – Promotion – Distribution Channels: Types – Merits and Demerits

Unit III

Marketing Vs Selling – Nature and Scope of Sales Management – Personal Selling and Salesmanship – Selling Function – Understanding Consumer's Decision Making Process – Sales Organization and Types Of Selling

Unit IV

Prospecting – Approaching The Customer – Sales Presentation – Sales Demonstration – Negotiating Buyer Concerns – Closing The Sale – Post Sales Service and Complaint Handling

Unit V

Modern Trends in Marketing and Sales: Internet Marketing – Direct Marketing – Multi Level Marketing – Relationship Marketing – Selling through Kiosks

Books for Reference:

4. Chunawalla, S. A., Sales Management, 5th Edition (2007), Himalaya Publishing House
5. Havaladar, Krishna; Sales And Distribution Management, 1st Edition (2006), Tata Mcgraw Hill
6. Perreault, Jr., William; Mccarthy, E. Jerome, Basic Marketing, 15th Edition, 2006, Tata Mcgraw Hill



III YEAR – VI SEMESTER
COURSE CODE: 7BCO6C1
CORE COURSE - XVI – SPECIAL ACCOUNTS

Unit I

Bank Accounts – Preparation of profit and loss accounts – Balance Sheet (new forms).

Unit II

Insurance accounts – Accounts of life insurance company – Preparation of Final Accounts – Form A: Revenue Account, Profit and Loss Account and Balance Sheet - Accounts of general insurance companies – Form for General Insurance Final Accounts – Preparation of Final Accounts.

Unit III

Double accounts – nature – features – receipt and expenditure on capital accounts – General Balance Sheet – Revenue account – Net revenue account – Differences between single account system and double account system – Replacement of an asset – Accounts of Electricity Companies.

Unit IV

Holding companies – Preparation of Consolidated Balance Sheet – Minority interest – Pre-acquisition profits – Cost of control – Inter-company balances – Unrealized inter-company profits – Revaluation of assets and liabilities – Bonus shares – Treatment of dividend.

Unit V

Voyage accounts – Primage – Passage Money – Address Commission – Voyage in progress – Farm accounts.

Books for Reference:

- | | | |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy,
Sultan chand & sons publishers,
New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand &
Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | M.A.Arulanandam and K.S.Raman
Himalaya publishing company Ltd. |
| 5. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani
Publishers Ltd |
| 6. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham
Publications |

Note: The question paper shall contain 60% problems and 40% Theory



III YEAR – VI SEMESTER
COURSE CODE: 7BCO6C2
CORE COURSE - XVII – MANAGEMENT ACCOUNTING

Unit I

Management Accounting – Meaning – Definition – Objectives – Tools of management accounting – Cost Accounting Vs Financial Accounting Vs Management Accounting.

Unit II

Financial Statements Analysis and Interpretation – Accounting Ratios – Significance, Utility and Limitations – Analysis for Liquidity, Profitability and Solvency.

Unit III

Fund - Definition – Fund Flow statement - Current Asset – Current Liabilities – Fund from operation – Schedule of changes in working capital - Cash Flow Statement – Cash from operation – Forecasting of Fund Requirements.

Unit IV

Budgets and Budgetary Control – Objectives and Advantages – Limitations – Master Budget and Financial Budgets – Flexible Budget – Cash Budget – Preparation of various types of Budgets.

Unit V

Standard Costing and Variance Analysis (Simple problems only)–Marginal Costing– Meaning, Objectives, Advantages and Limitations–Breakeven Point–(Simple Problems only).

Books for Reference:

- | | |
|--|--|
| 9. Principles of Management Accounting – | S.N.Maheswari,Sultan Chand&Sons. |
| 10. Management Accounting – | Hingo rani & Ramanathan, Sultan Chand&Sons. |
| 11. Management Accounting – | Guru Prasad Murthy,Himalaya Publications. |
| 12. Management Accounting - | R.S.N.Pillai and Bhagwathi S.Chand&Co., |
| 5. Management Accounting | - Kalpan, Peeron Education New Delhi |
| 6. Management Accounting | - T.S.Reddy & Y. Hari Prasad Reddy, Margham Publications |
| 7. Management Accounting | - R.Ramachandran, Shriram Publications. |

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – VI SEMESTER
COURSE CODE: 7BCO6C3**

CORE COURSE - XVIII – INDUSTRIAL LAW

Unit I The Factories Act, 1948

Preliminaries – Inspecting staff – Health, safety and welfare of workers – Working hours of adults – Employment of children, women and young persons – Leave with wages.

Unit II The Trade Unions Act, 1926

Definitions – Registration of trade unions – Rights and liabilities of trade unions – Fund for political purposes – General funds – Amalgamation of trade unions – Immunity from civil and criminal liability – Books and returns – Penalties – Dissolution. **The Minimum Wages Act, 1948** – Interpretation – Minimum Wages – Procedure for fixing wages – Committee and advisory boards – Wages in kind – Payment of minimum wages.

Unit III The Industrial Disputes Act, 1947

Definitions – Authorities under the Act – Strikes and lock outs – Lay off and retrenchment.

Unit IV The Workmen’s Compensation Act, 1923

Nature and scope – Definitions – Rules regarding workmen’s compensation – Meaning of accident – Amount of compensation: Permanent, partial and temporary disablement.

Unit V The Employees’ Provident Funds Act, 1952

Preliminaries – Provident Fund Scheme – Provisions regarding contribution to the fund. **The Employees’ State Insurance Act, 1948** – Nature and scope – Contribution – Benefits – Disputes and claims.

Books for Reference:

- | | | |
|-------------------------------|---|---|
| 1. Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons |
| 2. Mercantile Law | : | M.C.Shukla, Chand & Company publishers |
| 3. Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : | M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : | R.S.N Pillai and Bhagavathi S.Chand & Co., |



III YEAR – VI SEMESTER
COURSE CODE: 7BCOE2A
ELECTIVE COURSE - II (A) – INCOME TAX – II

Unit I

Total Income – Deduction in the Computation of Total Income – Deduction in respect of payments – Qualifying Amount under Section 80C – Intra Sources and Inter Sources - set off Intra head and Inter head and carry forward of losses.

Unit II

Assessment of Individuals and Hindu Undivided Family – Total taxable income of Individual Rate of Tax Applicable for Individual – Computation of Tax for Individual and Hindu Undivided Family.

Unit III

Income Tax Administration – Machinery of Taxation – Central Board of Direct Taxes – Powers of Central Board of Direct Taxes – Commissioner of Income Tax – The Appellate Tribunal.

Unit IV

Procedure for Assessment – Self Assessment – Provisional Assessment – Regular Assessment– Re-assessment – Best Judgement Assessment – Ex-parte Assessment – Rectification of Mistakes – Summary Assessment.

Unit V

Collection of tax – Refund of tax – Deduction of tax at source – Advance payment of tax – Tax Credit Certificate – Employer’s liability for Tax Deducted at Sources.

Books for Reference:

- | | | |
|---|---|---|
| 1. Income Tax, Law and Accounts | – | Mehrothra and Goyal, Sahitya Bhavan Publications. |
| 2. Income Tax | – | VinodhK.Singhania, Monica Singania, Taxmann Publications |
| 3. Income Tax, Theory, Law & Practice | – | T.S.Reddy, Y.Prasad, Margham Publications |
| 4. Income Tax, Law & Practice | – | V.P.Gaur, D.B.Narang, PujaGaur & Rajeev Puri, Kalyani Publishers. |
| 5. Income Tax | - | SukumarBhattachary, Kalayani Publications |
| 6. Income Tax Law and Accounts Including Tax Planning | - | Dr.H.C.Mehrtora, Dr.S.P.Goyal, Shaitya Bhawan Publications. |

Note: The question paper shall contain 60% problems and 40% theory

III YEAR – VI SEMESTER

COURSE CODE: 7BCOE3B

ELECTIVE COURSE - III (B) – ENTREPRENEURSHIP DEVELOPMENT

Unit I

Entrepreneur – Meaning – Importance – Definition – Types – Functions – Qualities of an Entrepreneur – Entrepreneurship as a career.

Unit II

Business Promotion – Product selection – Form of ownership – Plant location – land, building, water and power, raw material, machinery, power and other infrastructural facilities– Licensing, registration and local bye laws.

Unit III

Institutional arrangements for entrepreneurship development – DIC, SIDCO, NSIC, SISI – Institutional finance to entrepreneurs – TIIC, SIDBI, Commercial banks – Incentives to small scale industries.

Unit IV

Project report – Meaning and importance – Project report – Format of a report (as per requirements of financial institutions) – Project appraisal – Market feasibility – Technical feasibility – Financial feasibility and economic feasibility – Break even analysis.

Unit V

Entrepreneurship development in India – Women entrepreneurship in India – Sickness in small scale industries and their remedial measures.

Books Recommended:

1. Entrepreneurship development – Joseph Paul, N. Ajit kumar and T.Mampilly – Himalayan Publishing House
2. Entrepreneurship Development Programmes in India – M.A.Khan – Kanishka Publishing House – Delhi
3. Dynamics of Entrepreneur Development and Management – Vasant Desai, Himalayan Publishing House
4. Entrepreneurial development – P. Saravanavel – Ess Pee Kay Publishing House
5. Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai



GROUP II – SET II
III YEAR – VI SEMESTER
COURSE CODE: 7SBS6B4

COURSE II – FRUIT AND VEGETABLE PRESERVATION SKILLS

Objectives:

- To understand the science, principles and techniques involved in fruits and vegetables preservation techniques
- To impart thorough knowledge on the technical skills in various aspects of food processing and preservation

Unit I

Principles, Methods, types of Preservation.

Preservation media and mode of action of preservation. Traditional & Modern methods.

Unit II

Study of various types of equipments – care & precautions and usage.

Study of various types of containers.

Unit III

Vegetables & their product preservation Methods

Importance of personal hygiene and sanitary standards

Unit IV

Fruits & their preservation

Unit V

Project:

5. Mapping of preservation practices & centre's
(or)
6. Preservation practices specific to fruits & Vegetables in your area
(Project Report 15 to 25 Pages)

Books for Reference:

7. Srivastava R.P. and Kumar.S “Fruit and Vegetable Preservation: Principles”
8. Ranjit Singh “Fruits” National Book Trust.
9. Girdhari Lal Tandon et al “Preservation of Fruit and Vegetable Products”.



GROUP II – SET II
III YEAR – VI SEMESTER
COURSE CODE: 7SBS6B7
COURSE IV- NATIONAL CADET CORPS (NCC)

Objectives:

- After going through this unit, the students would be able to gain an insight into aims and objectives of NCC.
- Explore the importance of NCC in nation building.
- Understand the concept of National Integration and its importance.

Unit – I

National Cadet Corps(NCC)-Introduction to NCC- Genesis –Objectives of NCC- Concept of Training in NCC- Organization of the NCC – Associate NCC officers – Cert Exam.

Unit –II National Integration:

National interests, Objectives, Threats and Opportunities. Religions, culture, traditions and customs of India, Importance and necessity. Freedom struggle and nationalist movement in India **Drill:**Foot drill, Arms drill, Ceremonial drill, Qualities of immediate and implicit obedience of orders.

Unit-III Social Awareness and Community Development:

NGO's Role and Contribution, Drug abuse and trafficking, Basics of social service and its need, Civic responsibility, Contribution of youth towards social welfare, Rural development programmes.

Unit –IV Environmental Awareness and Conservation:

Natural resources conservation and management, Water conservation and rain water harvesting, Hygiene and sanitation, structure and function of the human body, infectious and contagious diseases and its prevention.

Unit –V Personality Development and Leadership:

Introduction to personality development, self awareness, communication skills, Leadership traits, Time management.

Books for Reference:

9. Anonymous. 1995. Officers training manual. PRECIS, NCC, OTS, Kamptee
10. Bose, R and Faust, L. 2011. Mother Teresa, CEO, Unexpected Principles for Practical Leaders, Tata McGraw Hill Publications, New Delhi.
11. Ganapathi, R. 2003. Swami Vivekanandar, Ramakrishna Math Press, Chennai.
12. Gandhi, M.K. 1983. An Autobiography or The story of My Experiments with Truth, Navajivan Publishing House, Ahamedabad
13. Gupta, S.K. and Joshi, R. 2008. Human Resource Management, Kalyani Publishers, New Delhi.
14. Kalam, A.P.J. 1999. Wings of Fire, University Press, Hyderabad
15. Mishra, R.C. 2000. A Hand book of NCC, Kanti Prakashan, Etawah.Precis
16. Rana, B.S 2004. Maharana Pratap, Diamond Books (P) Ltd., New Delhi. Rana, B.S. 2004. Chatrapati Shivaji, Diamond Books (P) Ltd., New Delhi



**B.Com ODD SEMESTER
2023 -2024**

ALAGAPPA UNIVERSITY, KARAIKUDI
NEW SYLLABUS UNDER CBCS PATTERN
(w.e.f.2023)

B.COM– ODD - 2023-2024 Academic Year

Sem.	Part	Subject Code	Title of the Paper	Cr.	Hrs./ Week	Max. Marks		
						Int.	Ext.	Total
I	I	2311T	தமிழ் இலக்கிய வரலாறு	3	6	25	75	100
	II	2312E	General English	3	6	25	75	100
	III	23BCO1C1	Financial Accounting– I	5	5	25	75	100
		23BCO1C2	Principles of Management	4	4	25	75	100
		23BCCA3	Business Communication	5	5	25	75	100
	IV	23BCOS1	IT Skills for Employment	1	2	25	75	100
		23BCOFC	Fundamentals of Office Management	1	2	25	75	100
			Total	21	30	--	--	600
III	I	2231T	Tamil -III	3	6	25	75	100
	II	2232E	English for Enrichment-I	3	6	25	75	100
	III	22BCO3C1	Advanced Accountancy–III	4	5	25	75	100
		22BCO3C2	Business Statistics	5	5	25	75	100
		22BBAA3	Advertising and Sales Promotion	4	5	25	75	100
	IV	22BE3	Entrepreneurship	2	1	25	75	100
		22NME3C	IT Skills for Employment	2	2	25	75	100
			Total	24	30	--	--	800
V	III	7BCO5C1	Core – XIII – Corporate Accounting	4	7	25	75	100
		7BCO5C2	Core – XIV – Costing	4	7	25	75	100
		7BCO5C3	Core – XV – Commercial Law	4	7	25	75	100
		7BCOE1A	Elective – IA) Income Tax-I	5	5	25	75	100
	IV	7SBS5A5	(2) SBS- I Heritage and Tourism	2	2	25	75	100
		7SBS5A6	(2) SBS- I Marketing and Sales Management	2	2	25	75	100
				Total	21	30	--	--

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு - முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
2311T	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பள்ளிரெண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல் தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல் தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்										K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்										K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்										K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்										K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											

அலகு-1	தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.
<p>1. இலக்கணம்;</p> <p>அ.தொட்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை- நூல்கள்</p>	

3

<p>ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்ந்தல்</p> <ul style="list-style-type: none"> • வல்லினம் மிகும் இடங்கள் • வல்லினம் மிகா இடங்கள் • ஈரொற்று வரும் இடங்கள் • ஒரு, ஒர் வரும் இடங்கள் • அது, அஃது வரும் இடங்கள் • தான், தாம் வரும் இடங்கள் <p>பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.</p>	
<p>2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு</p> <p>3. அற இலக்கியம்-பதினென்கீழ்க்கணக்கு நூல்கள்</p> <p>4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐங்குறு காப்பியங்கள், சமயக் காப்பியங்கள்</p> <p>5. பக்தி இலக்கியமும் (பள்ளிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் – பகுத்தறிவு இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)</p>	
அலகு-2	சங்க இலக்கியம்
<p>எட்டுத்தொகை ;எ</p> <ol style="list-style-type: none"> 1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர் 2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே 3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிசு சிறக்க! (மகல் பாடல்)-வேட்கைப் பக்க 	

அலகு-3	அற இலக்கியம்
1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம் 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும) 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப 4.பழமொழி நானூறு- தம் நடை நோக்கார் 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று	
அலகு-4	காப்பிய இலக்கியம்
1. சிலப்பதிகாரம் - வழக்குரைகாதை 2. மணிமேகலை- பாத்திரம் பெற்ற காதை	

4

3. பெரியபுராணம் - பூசலார் நாயனார்புராணம் 4. கம்பராமாயணம்- குகப் படலம் 5. சீறாப்புராணம் - மாணுக்குப் பிணை நின்ற படலம் 6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
பக்தி இலக்கியம்; 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாஅழக நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வர்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேளி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்)	

FIRST YEAR - SEMESTER I
PAPER II –GENERAL ENGLISH-I 2312E

Unit 1: SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story

- 1.1 Chapter 1 from MalalaYousafzai, I am Malala
- 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi
Poem
- 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore
- 1.4 Love Cycle – Chinua Achebe

Unit 2: EMPATHY Poem

- 2.1 Nine Gold Medals – David Roth
- 2.2 Alice Fell or poverty – William Wordsworth Short Story
- 2.3 The School for Sympathy – E.V. Lucas
- 2.4 Barn Burning – William Faulkner

Unit 3: CRITICAL & CREATIVE THINKING Poem

- 3.1 The Things That Haven't Been Done Before – Edgar Guest
- 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost Readers Theatre
- 3.3 The Magic Brocade – A Tale of China
- 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)

Unit 4: Part of Speech

- 4.1 Articles
- 4.2 Noun
- 4.3 Pronoun
- 4.4 Verb
- 4.5 Adverb
- 4.6 Adjective
- 4.7 Preposition

Unit 5: Paragraph and Essay Writing

- 5.1 Descriptive
 - 5.2 Expository
 - 5.3 Persuasive
 - 5.4 Narrative
- Reading Comprehension

FIRST YEAR – SEMESTER – I
CORE – I: FINANCIAL ACCOUNTING I 23BCO1C1

Unit I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation
Unit II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.
Unit III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate
Unit IV	Accounting from Incomplete Records – Single Entry System Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.
Unit V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

Learning Objectives

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

FIRST YEAR – SEMESTER – I
CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code

23BCO1C2

Learning Objectives

- LO1 To understand the basic management concepts and functions
- LO2 To know the various techniques of planning and decision making
- LO3 To familiarize with the concepts of organisation structure
- LO4 To gain knowledge about the various components of staffing
- LO5 To enable the students in understanding the control techniques of management

Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,

Unit I Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).

Unit II Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

Unit III Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

Staffing

Unit IV Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Directing

Unit VI Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

BUSINESS COMMUNICATION - 23BCCA3

Unit-1

Introduction to Business Communication- Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

Unit-2

Trade Enquiries- Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

Unit-3

Banking & Insurance Correspondence- Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

Unit-4

Secretarial Correspondence- Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

Unit-5

Interview Preparation- Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile

Course Outcomes

Acquire the basic concept of business communication.

Exposed to effective business letter

Paraphrase the concept of various correspondences.

Prepare Secretarial Correspondence like agenda, minutes and various business reports.

Acquire the skill of preparing an effective resume

Textbooks

Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.

SEC- IT SKILLS FOR EMPLOYMENT

Subject Code : 23BCOS1

Learning Objectives

- LO1 To understand the components of computer
- LO2 To understand Internet and its terminology
- LO3 To understand basic cyber safety and security norms

Prerequisites: Should have studied Commerce in XII Std

Contents

- Unit I Basic of Computer network – Modem, Hub, Switch, Bridge, Routers – Wi-Fi- Bluetooth. Introduction to Free and open source software (FOSS) – Need of Open Sources – Advantages of Open sources – copyrights – Software piracy.
- Unit II Basic operating of word processing – Creating, opening and Closing documents – Use of shortcuts – Creating and Editing of text – Formatting the text – Find and replace – Drawing Table-Page layout- Header/Footer – Setting page number – Creating simple applications.
- Unit III Basic of Excel worksheet and its importance – Creating simple worksheets – formulas – conditional formatting – sort – filter – chart. Introduction to PowerPoint – Understand various views of presentation, animations, transitions, header, footer etc.
- Unit IV Online educational websites (MOOC's – nptel – Swayam Central – Spoken – Tutorial.org) – Video tutorials – Step to use Government portals like aadhar – Election Commission website – Eservices.
- Unit V Internet Safety concerns: (Digital Footprints, Threats, Virus, Worm, Trojan Horse, Spam, Malware, Adware, Spyware, Snooping) – Security Measures – Cyber crime (Spoofing, Hacking) – Cyber Safety.

Course Outcomes

- CO1 Skills to work efficiently with windows, word, excel, PowerPoint presentation.
- CO2 Skills to use internet for various purpose with safe and secure.

Reference Books

- 1 Vikas B.Agarwal Jyoti P. Mirani, Computer Fundamentals – Publisher: Nirali Prakashan (1 august 2019)
- 2 Adesh K. Pandey, Internet fundamentals.
- 3 James KL, The Internet : A users guide
- 4 Jaago Teens, Cyber Safety for Everyone – BPB Publications
- 5 Mike Mc Grath and Michael, office 2016 in Easy Steps, BPB Publications

Foundation Course- FUNDAMENTALS OF OFFICE MANAGEMENT

Subject Code : 23BCOFC

Learning Objectives

LO1 To understand the Elements of Office Management

LO2 To understand Functions of an office administrator

LO3 To understand the Modern method of filing

Prerequisites: Should have studied Commerce in XII Std

Contents

Unit I Office Management – Meaning – Elements of Office Management – Functions of Office Management.

Unit II Office organisation – Definition, Characteristics and steps – Types of organisation – Functions of an office administrator.

Unit III Office record management – Importance – Filing essentials – Classification and arrangement of files – Modern method of filing – Modern filing devices.

Unit IV Office communication – Correspondence and report writing - Meaning of Office communication and mailing.

Unit V Form Letters – Meaning, Principles and factors to be considered in designing office forms – types of report writing.

Course Outcomes

CO1 Skills to work efficiently with report writing

CO2 Skills in designing various office forms

Reference Books

- 1 Fundamentals of Office Management – by J.P. Mahajan.
- 2 Office Management – by S.P.Arrora
- 3 Office Management – R.S.N.Pillai & Bagavathi – S.Chand.

பருவம் - 03					
பாடக்குறியீட்டுஎண்: 2231T	பொதுத் தமிழ்		T/P	C	H/W
	காப்பியமும் புதினமும்		T	3	6
நோக்கம் :	<ul style="list-style-type: none"> ➤ காப்பியம், புதின வடிவங்களை வெளிப்படுத்தல். ➤ படைப்பாளர்கள் வெளிப்படுத்தும் பதிவுகளை எடுத்தியம்புதல். 				
அலகு - 1	<ol style="list-style-type: none"> 1. சிலப்பதிகாரம் - அடைக்கலக் காதை (மதுரைக் காண்டம்) 2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை 3. கம்பராமாயணம் - அங்கதன் தூதுப் படலம் 4. பெரியபுராணம் - அப்பூதியடிகள் நாயனார் புராணம் 5. தேம்பாவணி - நாட்டுப் படலம் 6. சீறாப்புராணம் - விருந்தாட்டுப் படலம் 				
அலகு - 2	<p>புதினம் பனையடி - இரா.செல்வம் இ.ஆ.ப., நியூ செஞ்சுரி புக் ஹவுஸ் பிரைவேட் லிமிடெட்.சென்னை - 98.</p>				
அலகு - 3	<p>இலக்கணம் செய்யுள் உறுப்புகள் : எழுத்து - அசை - சீர் - தளை - அடி -தொடை - பாவகை - அணி வகைகள் - உவமை - உருவகம் - சிலேடை - பின்வருநிலை அணி - வேற்றுமை.</p>				
அலகு - 4	<p>இலக்கிய வரலாறு காப்பியம் மற்றும் புதின இலக்கியம் தொடர்பான இலக்கிய வரலாறு.</p>				
அலகு - 5	<p>படைப்பாற்றல். கவிதை படைத்தல்.</p>				
பயன்கள் :	<ul style="list-style-type: none"> ➤ கவிதை, புதினம் படைப்பாக்கச் சிந்தனை. ➤ காப்பியம், புதினம் வெளிப்படுத்தும் சமூகச் சிந்தனை வாயிலாக மாணவர் மேம்படுதல். 				

	Seme
Course code:	General English
2232E	ENGLISH FOR ENRICHMENT – I
	Poetry
Unit - 1	<ol style="list-style-type: none"> 1. Let me not to the Marriage of True Minds - William Shakespeare 2. Stopping by Woods on a Snowy Evening - Robert Frost 3. The Lotus- Toru Dutt
	Prose
Unit - 2	<ol style="list-style-type: none"> 1. My Greatest Olympic Prize- Jesse Owens 2. Early Influences- Dr.A.P.J.AbdulKalam 3. On Keyhole Morals- A.G.Gardiner
	Short Stories
Unit - 3	<ol style="list-style-type: none"> 1.The Selfish Giant- Oscar Wilde 2. Tree Speaks- C.Rajagopalachari 3.The Diamond Necklace- Guy De Maupassant
	Biography
Unit - 4	<ol style="list-style-type: none"> 1. Abraham Lincoln- J.B.Neilson 2. Indira Gandhi- A Profile- R.Sunder Raju
	Grammar and Composition
Unit - 5	<ol style="list-style-type: none"> 1. Sentence Patterns 2. Kinds of Sentences 3. Active Voice and Passive Voice 4. Reported Speech 5. Letter Writing (Formal and Informal) 6. Writing Cover Letter and Resume Writing

Text Book:

Snow Flakes, Edited by Dr.V.Nagarajan and Prof.P.Madhan, Harrows Publications, Chennai.

Modern English – *A Book of Grammar Usage and Composition* by N.Krishnaswamy,
Macmillan
Publishers.

Course code:
22BCO3C1

ADVANCED ACCOUNTANCY – III

- Objectives**
- To understand the nature and system of accounting followed in Partnership firm.
 - To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
 - To know the procedures to be followed at the time of dissolution of partnership business and Sale to a company and calculation of purchase consideration.
- Unit -I** Partnership Accounts – Partnership deed – Profit and loss appropriation accounts of partners – Fixed and fluctuating capital – Past adjustments and guarantees – Capital
- Unit-II** Admission of a partner – New profit-sharing ratio – Sacrificing ratio – Goodwill treatment – Revaluation of assets and liabilities – Adjustment of Accumulated profits, Retirement of a partner – New ratio – Gaining ratio – Distinction between Sacrificing ratio and
- Unit- III** Gaining ratio – Retirement and admission – Death of a partner – Settlement of
- Unit -IV** Dissolution – Accounting treatment for un recorded assets and liabilities – Continuance of firm by partners after dissolution – Insolvency of partners – Garner Vs Murray case – Insolvency of all partners.
- Unit -V** Piece meal distribution – Proportionate capital method – Maximum loss method – Sale to a company – Calculation of purchase consideration.

Reference and Textbooks: -

Arulanandam, M.A., & Raman, K.S. *Advanced Accountancy*. Himalaya publishing company Ltd. Gupta, R.L., & Radhasamy, M. *Advanced Accountancy*. Sultan chand & Son's publishers. New Delhi. Jain, S.P., & Narang, K.L. *Advanced Accountancy*. Kalyani Publishers Ltd.

Maheswari, S.N. *An introduction to Accountancy*. Kalyani Publishers Ltd.

Pillai, R.S.N., & Bhagavathi. *Advanced Accountancy*. S.Chand & Company Publishers. Reddy, T.S., & Murthy, A. *Financial Accounting*. Margham

- Outcomes**
- To know the preliminaries before admitting a person as a partner.
 - To understand the various kinds of goodwill treatment followed in partnership accounts
 - To understand the dissolution of partnership and partnership firms.

Course code:
22BCO3C2

BUSINESS STATISTICS

Objectives To provide the basic knowledge of statistical techniques as are applicable to business.
To enable the students to apply statistical techniques for quantification of data in business.

Unit -I Definition – Importance – Application – Limitations and Distrust – Statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and schedules – Sampling design – Types of samples – Statistical errors – Classification of data – Tabulation – Presentation of data – Diagrams.

Unit-II Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean
– Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard

Unit- III Correlation – Meaning – Types – Scatter diagram – Karl Pearson`s co-efficient of correlation– Rank correlation – Concurrent deviation method – Regression analysis – Uses – Methods of studying regression – Regression lines.

Unit -IV Index numbers – Meaning – Construction of index numbers – Problems – Methods of construction – Test of consistency – Fixed base – Chain base –Base conversion and shifting – Consumer price index – Formula.

Unit -V Time series – Components – Moving average – Methods of least squares – Measurement of seasonal variations – Simple average, Ratio-to-trend method, Ratio-to-moving average method

Reference and Textbooks: -

Beri, G.C. *Business Statistics*. Tata Mcgraw Hill Edition.

Gupta, S.P. *Statistical methods*. Sultan chand & sons.

New Delhi. Manoharan, M. *Statistical Methods*. Palani

Paramounts Publications.

Pillai, R.S.N., & Baghavathy. *Statistics, Theory & Practice*. S.Chand & Company.

New Delhi. Sanchetti & Kapoor, *Statistical Methods*. Sultan Chand & Co.

Vittal, P.R. *Business Mathematics and Statistics*. Margham

Publications. Wilson, M. *Business Statistic*. Himalaya

Publishing House. Mumbai.

Course code:
22BBAA3

ALLIED II – A
ADVERTISING AND SALES PROMOTION

Objectives Make the students:
To understand the enormous and powerful influence of advertising and sales promotion.
To assist the student in understanding that sales promotion results.
To enable the student to understand the concept of Sales force Management.

- Unit-I** Advertisement- Meaning, definition, importance, objectives – media, forms of media – press, Newspaper, trade journal, Magazines - outdoor advertising-poster banners, neon signs, publicity literature booklets, folders, house organs - direct mail advertising - cinema and theatre programme - radio and television
- Unit-II** Advertising agencies - Advertising Budget - Advertising Appeals - Social Effects of Advertising - Advertisement Copy - Objectives-Essentials - Types-Elements of Copy Writing: Headlines, Body Copy - Illustration-Catch Phrases and Slogans-
- Unit -III** Advertising layout- functions-design of layout-typographic printing: process-lithography-printing Plates and reproduction paper, and cloth - size of advertising-repeat
- Unit -IV** Sales force Management- Importance -sales force decision –sales force size-recruitment & selection-training-methods-motivating salesmen, Controlling - compensation & incentives-fixing sales territories, quota – Evaluation - Personal selling-
- Unit -V** Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: techniques of sale promotion-consumer

SUGGESTED READING:

Sontakki C.N. *Advertising and Sales Management*
Davar S.K. *Salesmanship and advertising*
Sherslekar, Victor & Nirmala Prasad, *Advertising Management*
Chunawala S.A., *Foundations of Advertising – Theory & Practice*
Chunawalla S.A.,

Outcomes The students shall be able to:
Explain how advertisement is used as a strategic tool to achieve marketing objectives.
Recognize how an understanding of advertising strategies can lead to business success. Critically evaluate an advertising campaign.
Create advertisements for specific products/institution targeted to specific markets. Critically evaluate a sales Promotion package.

Semester - III

SEC-III

ENTREPRENEURSHIP

Course code:
22BE3

Objectives	To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship. To identify significant changes and trends which create new business opportunities? To analyse the institutional arrangement for potential business opportunities. To provide conceptual exposure on converting ideas to an women entrepreneurship
Unit -I	Entrepreneur – Meaning – Importance – Definition – Types – Functions – Qualities of an
Unit-II	Business Promotion – Product selection – Form of ownership – Plant location – land, building, water and power, raw material, machinery, power and other infrastructural facilities–
Unit- III	Institutional arrangements for entrepreneurship development – DIC, SIDCO, NSIC, SISI – Institutional finance to entrepreneurs – TIIC, SIDBI, Commercial banks – Incentives to small scale industries.
Unit -IV	Project report – Meaning and importance – Project report – Format of a report (as per requirements of financial institutions) – Project appraisal – Market feasibility – Technical feasibility – Financial feasibility and economic feasibility – Break even
Unit -V	Entrepreneurship development in India – Women entrepreneurship in India – Success in small

Reference and Textbooks: -

Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai Joseph Paul, N. Ajit kumar and T.Mampilly. *Entrepreneurship development*. Himalayan Publishing House. Khan, M.A. *Entrepreneurship Development Programmes in India*. Kanishka Publishing House, Delhi Saravanel, P. (1997). *Entrepreneurial Development. Ess Pee kay Publishing House, Chennai*.

Outcomes	After studied, the student will be able to To understand the significance of entrepreneurship and entrepreneur qualities. To know about the developing ideas and techniques of business. To understand about the procedures of startup. To identify the institutional support provided to entrepreneurs. To analyse the women entrepreneurship development
-----------------	---

SEC- IT SKILLS FOR EMPLOYMENT

Subject Code : 22NME3C

Learning Objectives

- LO1 To understand the components of computer
- LO2 To understand Internet and its terminology
- LO3 To understand basic cyber safety and security norms

Contents

Unit I Basic of Computer network – Modem, Hub, Switch, Bridge, Routers – Wi-Fi- Bluetooth. Introduction to Free and open source software (FOSS) – Need of Open Sources – Advantages of Open sources – copyrights – Software piracy.

Unit II Basic operating of word processing – Creating, opening and Closing documents – Use of shortcuts – Creating and Editing of text – Formatting the text – Find and replace – Drawing Table- Page layout- Header/Footer – Setting page number – Creating simple applications.

Unit III Basic of Excel worksheet and its importance – Creating simple worksheets – formulas – conditional formatting – sort – filter – chart. Introduction to PowerPoint – Understand various views of presentation, animations, transitions, header, footer etc. Online educational websites (MOOC's – nptel – Swayam

Unit IV Central – Spoken – Tutorial.org) – Video tutorials – Step to use Government portals like aadhar – Election Commission website – Eservices.

Unit V Internet Safety concerns: (Digital Footprints, Threats, Virus, Worm, Trojan Horse, Spam, Malware, Adware, Spyware, Snooping) – Security Measures – Cyber crime (Spoofing, Hacking) – Cyber Safety.

Course Outcomes

- CO1 Skills to work efficiently with windows, word, excel, PowerPoint presentation.
- CO2 Skills to use internet for various purpose with safe and secure.

Reference Books

- 1 Vikas B.Agarwal Jyoti P. Mirani, Computer Fundamentals – Publisher: Nirali Prakashan (1 august 2019)
- 2 Adesh K. Pandey, Internet fundamentals.
- 3 James KL, The Internet : A users guide
- 4 Jaago Teens, Cyber Safety for Everyone – BPB Publications
- 5 Mike Mc Grath and Michael, office 2016 in Easy Steps, BPB Publications

**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C1**

CORE COURSE - XIII – CORPORATE ACCOUNTING

Unit I

Issue of shares – Premium - Discount – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares.

Unit II

Acquisition of business – Meaning – Accounting Treatment – Entries in the book of purchasing company and book of vendor – Profits prior to incorporation – method of ascertaining profit or loss prior to incorporation.

Unit III

Final accounts of companies – Preparation and presentation of final accounts – Form and contents of profit and loss accounts – Form and contents of Balance Sheet – General instruction for preparation of Balance Sheets.

Unit IV

Amalgamation, Absorption and External Reconstruction of Companies – Alteration of share capital and Internal Reconstruction.

Unit V

Valuation of goodwill and shares of companies – Liquidation of Companies (Liquidator's final statement of accounts only).

Books for Reference:

- | | | |
|-------------------------|---|--|
| 1. Advanced Accountancy | – | R.L.Gupta and M.Radhasamy, Sultan Chand & Sons Publishers, New Delhi |
| 2. Advanced Accounts | – | M.C.Shukla and T.S.Grewal .,Chand & Company publishers |
| 3. Advanced Accountancy | – | S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | – | S.P.Jain and K.L.Narang.,Kalyani Publishers Ltd |
| 5. Advanced Accountancy | - | R.S.N.Pillai & Bhagavathi, S.Chand & Company Publishers |
| 6. Corporate Accounting | - | T.S.Reddy and A.Murthy, Margham Publications |

Note: The question paper shall contain 60% problems and 40% Theory



**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C2
CORE COURSE - XIV – COSTING**

Unit I

Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.

Unit II

Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.

Unit III

Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.

Unit IV

Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads.

Unit V

Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).

Books for Reference:

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – V SEMESTER
COURSE CODE: 7BCO5C3**

CORE COURSE - XV – COMMERCIAL LAW

Unit I Contract Act (Sec. 1 to 75)

Essentials of valid contract – Proposal – Acceptance – Communication – Revocation – Consideration – Capacity of parties – Consent – Coercion – Influence – Frauds – Misrepresentation – Mistake – Void agreements – Illegal and Unlawful agreements – Opposed to public policy – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach of contract.

Unit II Contract of Indemnity and Guarantee (Sec. 124 to 129 and Sec. 140 to 143)

Contract of indemnity and Contract of guarantee – Distinction between contract of indemnity and contract of guarantee – Features of a contract of guarantee – Kinds of guarantee – Right of Subrogation.

Unit III Bailment and Pledge (Sec. 148 to 181)

Essentials – Duties of bailor and bailee – Termination of bailment – Common carrier as bailee– Pledge – Rights and duties of pawnor and pawnee – Pledge by non-owners – Pledge distinguished from mortgage, lien, hypothecation and sale.

Unit IV Law of Agency (Sec. 182 to 238)

Contract of agency – Types of agency – Kinds of agents – Extent of agent’s authority – Delegation of authority – Ratification – Termination of agency – Liability of principal and agents towards third parties.

Unit V Sale of Goods Act

Definition of the term contract of sale, goods, insolvent, mercantile agent, price, property, delivery, documents to the title of goods: bill of lading, delivery order, railway receipt – Difference between bill of lading and other documents of title to goods – Distinction between sale and agreement to sell – Sale and hire – purchase – Essentials of a contract of sale – Conditions and warranties – Doctrine of Caveat Emptor – Sale by non-owners – Rights and duties of seller and buyer – Rights of an unpaid seller.

Books for Reference:

- | | | |
|------------------------------|---|---|
| 1.Elements of Mercantile Law | : | N.D.Kapoor Sultan Chand & Sons |
| 2.Mercantile Law | : | M.C.Shukla, Chand & Company publishers |
| 3.Business and corporate Law | : | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : | M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : | R.S.N Pillai and Bhagavathi S.Chand & Co., |



III YEAR – V SEMESTER
COURSE CODE: 7BCOE1A
ELECTIVE COURSE - I (A) – INCOME TAX – I

Unit I

Introduction – History of Income Tax of India – Objectives of Taxation – Characteristics of Good tax system – Distinction between Direct Tax and Indirect Tax.

Unit II

Definition – Agricultural income – Previous Year – Assessee – Assessment Year – Person – Principal Officer – Residential Status – Deemed Income – Capital and Revenue – Tax Liability – Incomes exempted from Tax.

Unit III

Income from Salary – Salary – Meaning – Definition – Allowances – Provident Fund – Perquisites – Computation – Income from House Property – Meaning – Exemption – Annual Value – Municipal Value – Net Annual Value – Computation.

Unit IV

Profits and Gains from Business or Profession – Differences between business and profession – Admissible and inadmissible deduction – Computation of taxable income from business or profession.

Unit V

Capital Gains – Income from other sources – Capital Assets – Kinds of transfer - procedure – Cost of Acquisition, improvement – Indexed value of cost of acquisition and improvement – Computation.

Books for Reference:

- | | | |
|--|---|---|
| 16. Income Tax Law and Accounts | – | Mehrothra and Goyal, Sahithya Bhavan Publications. |
| 17. Income Tax | – | VinodhK.Singhania, Monica Singania, Taxmann Publications |
| 18. Income Tax, Theory , Law & Practice– | | T.S.Reddy, Y.Prasad, Margham Publications |
| 19. Income Tax, Law & Practice | – | A.Jeyakumar & N.Hariharan, Vijay Nicol Imprints |
| 20. Income Tax, Law & Practice | – | V.P.Gaur, D.B.Narang, PujaGaur&Rajeev Puri, Kalyani Publishers. |

Note: The question paper shall contain 60% problems and 40% theory



GROUP I – SET II
III YEAR – V SEMESTER
COURSE CODE: 7SBS5A5

COURSE II – HERITAGE AND TOURISM

Objectives:

- To understand the definitions, terminology and concepts of cultural heritage and its relationships with tourism.
- To Understand heritage tourism supply by examining different categories of heritage attractions and the contexts within which heritage exists and additional perspectives on scale from the supply perspective
 - To understand the role of interpretation in cultural heritage sites and the relevance of such interpretation approaches to visitors.
 - Provide a framework to plan, design, and assess interpretation programs for tourists

Unit I

Tourism – Introduction – Concepts – Significance – Forms of Tourism – Effects of Tourism – Social, Economic and Environmental aspects – Human Rights

Unit II

Importance of preserving heritage – Heritage Spots in India – In Tamil Nadu – Brief history of the heritage spots – The role of heritage spots in promoting tourism – UNESCO guidelines on Heritage

Unit III

Role of Government in promoting tourism – ITDC- TTDC-Palace on wheels – Travel industry service network – Land (rail and road) Air – Water – Travel Agency – Hospitality and Accommodation

Unit IV

Travel Guide – Features – requirements – One’s role as a guide – Income and Employability – Qualities and skills of a professional travel or tourist guide

Unit V

Project work – Field visit to heritage and tourism spots in Sivagangai and Ramanathapuram Districts and submission of a report (15 to 25 pages)

Books for Reference:

- | | | |
|--------------|---|--|
| Bhatia, A. K | – | Tourism Development Principles and Practices,
(Sterling Publishers (P) Ltd., New Delhi) |
| Ananand M. M | – | Tourism and Hotel Industry in India
(Sterling Publishers (P) Ltd., New Delhi) |
| Acharya Ram | – | Tourism and Cultural Heritage
(Rosa Publications: Jaipur, 1986) |
| Jha, S.M | – | Tourism Marketing (Himalaya Publishing House) |



GROUP I – SET II

III YEAR – V SEMESTER COURSE CODE: 7SBS5A6

COURSE III – MARKETING AND SALES MANAGEMENT

Objectives:

- To acquire analytical skills for solving marketing related problems and challenges and to familiar with the strategic marketing management process
- To learn the elements of sales force to be an effective component of an organization's overall marketing strategy.

Unit I

Introduction: Evolution of Marketing – Types of Marketing: Consumer Products Marketing, Industrial Marketing and Services Marketing – Demographic and Behavioural Dimensions of Marketing – Marketing Planning

Unit II

Basics of Market Segmentation, Targeting and Positioning – Components of The Marketing Mix: Product – Price – Place – Promotion – Distribution Channels: Types – Merits and Demerits

Unit III

Marketing Vs Selling – Nature and Scope of Sales Management – Personal Selling and Salesmanship – Selling Function – Understanding Consumer's Decision Making Process – Sales Organization and Types Of Selling

Unit IV

Prospecting – Approaching The Customer – Sales Presentation – Sales Demonstration – Negotiating Buyer Concerns – Closing The Sale – Post Sales Service and Complaint Handling

Unit V

Modern Trends in Marketing and Sales: Internet Marketing – Direct Marketing – Multi Level Marketing – Relationship Marketing – Selling through Kiosks

Books for Reference:

7. Chunawalla, S. A., Sales Management, 5th Edition (2007), Himalaya Publishing House
8. Havaladar, Krishna; Sales And Distribution Management, 1st Edition (2006), Tata Mcgraw Hill
9. Perreault, Jr., William; Mccarthy, E. Jerome, Basic Marketing, 15th Edition, 2006, Tata Mcgraw Hill

