

B.Com (Students admitted from 2015-2016 onwards)  
**BACHELOR OF COMMERCE**  
**REGULATIONS**

**ELIGIBILITY**

A candidate who has passed in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce Degree Examination** of this College after a course of study of three academic years.

**OBJECTIVES OF THE COURSE**

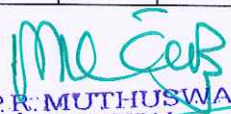
The Curriculum is designed to attain the following goals which students shall accomplish by the time of their graduation:

1. Comprehensive knowledge in Commerce in a pragmatic manner.
2. Key-in and fetch an assortment of job opportunities in the Public and Private Sectors.
3. Accounting, Finance, Tax and Management skills through captivating professional and cerebral associations.

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**SCHEME OF EXAMINATIONS**

Subject Code	Subject	Hrs of Instruct ion	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part- I							
15UTL11T/ 15UHL11H/ 15UML11M/ 15UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French - I	6	3	25	75	100	4
Part- II							
15UEG12E	English-I	6	3	25	75	100	4
Part- III							
15UCO13A	Core- I: Principles of Accountancy	6	3	25	75	100	4
15UCO13B	Core- II: Business Organization and Office Management	5	3	25	75	100	4
15UCO1AA	Allied -I: Indian Economy	5	3	25	75	100	4
Part- IV							
15UFC1FA	Environmental Studies	2	3	-	50	50	2
		30				550	22
Second Semester							
Part- I							
15UTL21T/ 15UHL21H/ 5UML21M/ 15UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French - II	6	3	25	75	100	4
Part- II							
15UEG22E	English-II	6	3	25	75	100	4
Part- III							
15UCO23A	Core- III: Financial Accounting	6	3	25	75	100	4
15UCO23B	Core- IV: Principles of Marketing	5	3	25	75	100	4
15UCO2AA	Allied - II: Business Economics	5	3	25	75	100	4

  
BoS Chairman/HoD  
Department of Commerce  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048

  
DR. P. R. MUTHUSWAMY  
PRINCIPAL  
Dr. NGP Arts and Science College  
Coimbatore - 641 048  
Tamilnadu, India

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<b>Part- IV</b>							
15UFC2FA	Value Education- Human Rights	2	3	-	50	50	2
		<b>30</b>				<b>550</b>	<b>22</b>
<b>Third Semester</b>							
<b>Part- III</b>							
15UCO33A	Core -V: Higher Financial Accounting	6	3	25	75	100	4
15UCO33B	Core -VI: Commercial Law	6	3	20	55	75	3
15UCO33C	Core- VII: Principles of Management	5	3	20	55	75	3
15UCO33D	Core- VIII: Computer Application in Business	3	3	25	75	100	4
15UMA3AA	Allied-III: Mathematics for Business	6	3	25	75	100	4
<b>Part- IV</b>							
	NMEC I :	2	3	-	50	50	2
15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD 15UFC3FE	Tamil / Advanced Tamil (or) Yoga for Human Excellence / Women's Rights/ Constitution of India	2	3	-	50	50	2
		<b>30</b>				<b>550</b>	<b>22</b>
<b>Fourth Semester</b>							
<b>Part- III</b>							
15UCO43A	Core -IX : Corporate Accounting	5	3	25	75	100	4
15UCO43B	Core- X: Company Law and Secretarial Practice	4	3	25	75	100	4
15UCO43C	Core- XI: Executive Business Communication	4	3	25	75	100	4

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15UMA4AA	Allied-IV : Statistics for Business	6	3	25	75	100	4
<b>Part- IV</b>							
15UCO4SA	Skill based Subject -I : Business Application Software	4	3	20	55	75	3
15UCO4SP	Skill based Lab-I : Business Application Software	3	3	30	45	75	3
	NMEC II :	2	3	-	50	50	2
15UFC4FA/ 15UFC4FB/ 15UFC4FC	Tamil / Advanced Tamil (or) General Awareness	2	3	-	50	50	2
		<b>30</b>				<b>650</b>	<b>26</b>
<b>Fifth Semester</b>							
<b>Part- III</b>							
15UCO53A	Core- XII: Higher Corporate Accounting	6	3	25	75	100	4
15UCO53B	Core -XIII: Banking Theory, Law and Practice	5	3	25	75	100	4
15UCO53C	Core XIV – Cost Accounting	5	3	25	75	100	4
15UCO53D	Core -XV: Income Tax Law and Practice	6	3	25	75	100	4
	Elective -I :	5	3	25	75	100	4
<b>Part -IV</b>							
15UCO5SA	Skill based Subject-II: Customer Relationship Management	3	3	20	55	75	3
		<b>30</b>				<b>575</b>	<b>23</b>

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<b>Sixth Semester</b>							
<b>Part -III</b>							
15UCO63A	Core XVI- Management Accounting	6	3	25	75	100	4
15UCO63B	Core- XVII: Principles of Auditing	5	3	25	75	100	4
15UCO63C	Core - XVIII: Indirect Tax	6	3	25	75	100	4
	Elective -II :	5	3	25	75	100	4
	Elective-III :	5	3	*	*	100	4
<b>Part -IV</b>							
15UCO6SP	Skill based Lab-II : Business Application Software- Tally 9.2	3	3	30	45	75	3
<b>Part -V</b>							
15UEX65A	Extension Activity				50	50	2
		30				625	25
<b>Grand Total</b>						<b>3500</b>	<b>140</b>

**Note: \* In Sixth semester the student can opt for either project or theory paper as Elective -III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE**

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**ELECTIVE - I**

(Student shall select any one of the following subjects as Elective in fifth semester)

<b>S. No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UCO5EA	Business Finance
2.	15UCO5EB	Brand Management
3.	15UCO5EC	Fundamentals of Insurance

**ELECTIVE - II**

(Student shall select any one of the following subjects as Elective in sixth semester)

<b>S. No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UCO6EA	Entrepreneurial Development
2.	15UCO6EB	Supply Chain Management
3.	15UCO6EC	Principles of Web Designing

**ELECTIVE - III**

(Student shall select any one of the following subjects as Elective in sixth semester)

<b>S. No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UCO6ED	Financial Markets
2.	15UCO6EE	Insurance Legislative framework
3.	15UCO6EV	Project Work

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**NON MAJOR ELECTIVE COURSES**

- The Department offers the following two papers as Non Major Elective Courses for other than the Commerce students.
- Student shall select any one of the following subject as Non Major Elective Courses during their third and fourth semester.

S. No	Semester	Subject Code	Name of the Subject
1	III	15UED34N	NMEC- I : Accounting for Decision Makers
2	IV	15UED44N	NMEC- II : Business Economics

**FOR COURSE COMPLETION**

Students shall complete the following subjects:

- Language papers (Tamil/Malayalam/French/Hindi), English in I and II semester.
- Environmental Studies in I semester.
- Value Education in II and III semester respectively.
- General Awareness in IV semester.
- Allied papers in I, II, III and IV semesters.
- Skill based Papers in IV, V and VI Semesters.
- One Non major Elective Courses in the third and fourth semester.
- Extension activity in VI semester.
- Elective papers in the fifth and sixth semesters.

**Total Credit Distribution**

Subjects	Credits	Total		Credits	Cumulative Total
Part I:	4	2 x 100	200	08	16
Part II:	4	2 x 100	200	08	
Part III:					
Core	4	16 x 100	1600	64	98
Core	3	2 x 75	150	06	
Elective	4	3 x 100	300	12	
Allied	4	4 x 100	400	16	
Part IV:					
Value	2	2 x 50	100	04	24
Tamil/NME	2	2 x 50	100	04	
Skill Based	3	4 x 75	300	12	
NMEC	2	2 x 50	100	04	
Part V:					
Extension Activitv	2	-	50	02	02
Total			3500	140	140



15UTL11T	பகுதி -1: தமிழ் தாள்-I	முதல் பருவம்
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Total Credits: 4  
Hours Per Week: 6

(ஓர் ஆண்டு தமிழ் பயிலும் மாணவர்களுக்கு உரியது)  
முதல் ஆண்டு  
இக்காலஇலக்கியம்- நீதி இலக்கியம் – சிற்றிலக்கியம்

அலகு-1 இக்காலஇலக்கியம் (கவிதை,சிறுகதை,உரைநடை)

1. பாரதியார் – எங்கள் தாய்
2. பாரதிதாசன் – வாழ்வு
3. மு.மேத்தா – மரங்கள்
4. சிற்பி – சர்ப்பயாகம்
5. சல்மா – விலகிப்போகும் வாழ்க்கை
6. ஜெயகாந்தன் – இனிப்பும் கரிப்பும்
7. அம்பை – வல்லாறுகள்
8. முனைவர் வ.சுப மாணிக்கம் – சங்க நெறிகள்
9. சோ.நா. கந்தசாமி - தமிழர் பண்பாடு - ஒரு விளக்கம்

அலகு - 2 நீதி இலக்கியம்

1. நாலடியார் - அறிவுடைமை (அதிகாரம்-25)
2. மூதுரை - 5 பாடல்கள் (பா.எண் : 6,16,17,23,26)
3. பழமொழி நானூறு - முயற்சி(10 பாடல்கள்)
4. நான்மணிக்கடிகை - 5 பாடல்கள் (பா.எண் :1,5,7,8,9)
5. திரிகடுகம் - 5 பாடல்கள் (பா.எண் :2,3,5,6,8)

அலகு -3 சிற்றிலக்கியம்

1. தமிழ் விடுதாது – தூதுப் பொருள்கள்(101-112)
2. திருக்குற்றாலக் குறவஞ்சி – குறத்தி மலைவளம் கூறுதல் (6பாடல்கள்)
3. முக்கூடற் பள்ளு – பள்ளியர் ஏசல் (161-175)
4. கலிங்கத்துப்பரணி – இந்திர சாலம் (154-178)
5. அபிராமி அந்தாதி –10 பாடல்கள் பாடல் எண்: (2,4,6,11,20,26,63,69,71,82)

**அலகு -4 இலக்கிய வரலாறு**

1. தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும்
2. தமிழ் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- 3.தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

**அலகு - 5 இலக்கணம்**

1. வல்லினம் மிகும் ,மிகா இடங்கள்
- 2.பெயர் ,வினை,இடை , உரிச் சொற்களின் பொது இலக்கணம்
- 3.பிறமொழிச்சொற்களைத் தமிழ்ச் சொற்களாக மாற்றுவதல் (வடமொழி – தமிழ், ஆங்கிலம் – தமிழ்)
- 4.பயிற்சிக்குரியன (கவிதை ,சிறுகதை,கட்டுரை படைத்தல்)

**பார்வை நூல்கள்**

- 1 . தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்கியமேரி

<b>15UHL11H</b>	<b>PART-I: HINDI-I</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**Prose, Non-detailed Text, Grammar & Translation Books Prescribed:**

**1. PROSE : Nuthan Gadya Sangrah**

Editor: Jayaprakash (Prescribed Lessons – only 4)

Lesson 1 - Razia

Lesson 2 – Makreal

Lesson3- Bahtha Pani Nirmala

Lesson 4 – Rashtrapitha Mahathma Gandhi

Publisher: Sumitra Prakashan Sumitravas,  
16/4 Hastings Road,  
Allahabad – 211 001.

**2. NON DETAILED TEXT: Kahani Kunj.**

**Editor:** V.P.Amithab. (Stories 1 -4 only)

Publisher : Govind Prakashan Sadhar Bagaar,  
Mathura,  
Uttar Pradesh – 281 001.

**3. GRAMMAR : Shabdha Vichar ( Sangya, Sarvanam, Karak,  
Visheshan) ONLY**

(Noun, Pronoun, Adjective, Case  
Endings)Theoretical  
& Applied.

**REFERENCE:** Vyakaran Pradeep by Ramdev.

Publisher : Hindi Bhavan,  
36,Tagore Town  
Allahabad – 211 002. 4.

4. **TRANSLATION:** English- Hindi only. Anuvadh Abhyas – III  
(1-10 lessons Only)

**Publisher:** Dakshin Bharath Hindi Prachar Sabha  
Chennai -17.

5. **COMPREHENSION :** 1 Passage from ANUVADH ABHYAS – III  
(16- 30) Dakshin bharath hindi prachar sabha  
Chennai- 17.

15UML11M	PART-I: MALAYALAM-I	SEMESTER-I
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**Total Credits: 4**  
**Hours Per Week: 6**

### **Paper I Prose, Composition & Translation**

This paper will have the following five units:

- Unit I &II** - Novel
- Unit III & IV** - Short story
- Unit V** - Composition & Translation

#### **TEXT BOOKS:**

- Unit I &II - Naalukettu M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)
- Unit III & IV - Manikkianum Mattu Prathana Kathakalum – Lalithampika Antharjanam (D.C.Books, Kottayam, Kerala)
- Unit V - Expansion of ideas, General Essay and Translation of a simple passage from English about **100** words) to Malayalam

#### **REFERENCE BOOKS:**

1. **Kavitha Sahithya Charitram** –M.Leelavathi (Kerala Sahithya Academy, Trichur)
2. **Malayala Novel sahithya Charitram** –K.M.Tharakan(N.B.S. Kottayam)
3. **Malayala Nataka Sahithya Charitram**-G.Sankarapillai (D.C.Books, Kottayam)
4. **Cherukatha Innale Innu** –M.Achuyuthan(D.C. Books, Kottayam)
5. **Sahithya Charitram Prasthanangalilude**- K.M. George,(Chief Editor) (D.C. Books, Kottayam)

B.Com (Students admitted from 2015-2016 onwards)

<b>15UFL11F</b>	<b>PART-I: FRENCH-I</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**French Language for Under-graduate Degree Programmes**

**Prescribed Text: ALORS I**

**UNITS :** 1 – 5 Authors : Marcella Di Giura Jean-Claude Beacco  
**Available at :** Goyal Publishers Pvt Ltd 86,  
University Block Jawahar Nagar (Kamla Nagar)  
New Delhi – 110007.  
Tel : 011 – 23852986 / 9650597000

<b>15UEG12E</b>	<b>PART-I: ENGLISH-I</b>	<b>SEMESTER-I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To develop the language competence of the students.
2. To be enriched with functional English.

**UNIT-I**  
**PROSE**

1. My Financial Career – Stephen Leacock
2. At School – Gandhi
3. Ecology – Barry Commoner

**UNIT-II**  
**SHORT STORIES**

1. The Gateman's Gift – R.K. Narayan
2. The Open Window – H.H. Munro
3. The Face of Judas Iscariot – Bonnie Chamberlain

**UNIT-III**  
**ONE ACT PLAY**

1. The Discovery – Herman Ould
- 2.

**UNIT-IV**  
**FUNCTIONAL GRAMMAR**

1. Vocabulary Exercises
2. Synonyms, Compound Words, etc
3. Communication Skills – Tasks
4. Different types of sentences
5. The Structure of Sentences
6. Transformation of Sentences

**UNIT-V**  
**COMPOSITION TASKS**

1. Greeting, Introducing, Requesting, Inviting
2. Congratulating, Thanking, Apologising, Advice
3. Suggestions, Opinions, Permissions.
4. Comprehension

**TEXT BOOKS:**

1. *Seshasayee. N.* 2001. **Honeycomb.** Anu Chitra Publications, Chennai.
2. *Syamala, V.* 2002. **Effective English Communication for You.**  
Emerald Publisher, Chennai.

**REFERENCE BOOKS:**

1. *Rajamanickam. A.* 2001. **Everyman's English Grammar.** Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communication Skills.** Macmillan, Chennai.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition.** Macmillan.



15UCO13A	CORE-I: PRINCIPLES OF ACCOUNTANCY	SEMESTER - I
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**Total Credits: 4**  
**Hours Per Week: 6**

**Note: The question paper shall cover 20% theory and 80% problem**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To enable the students to learn principles and concepts of Accountancy.
2. To impart the students to understanding the basic accounting framework.

### **CONTENTS**

#### **UNIT - I**

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Types – purchase book, sales book ,purchase returns book, sales returns book, cash book- single column cash book- double column cash book – triple column cash book – petty cash book- Trial balance.

#### **UNIT - II**

Final accounts of a sole trader with adjustments- trading account – profit and loss account –Balance sheet- Errors and rectification- Classification of errors- rectification in different stages of accounting cycle with suspense account.

#### **UNIT - III**

Bill of exchange- Discounting bill of exchange endorsement of bill of exchange- Accommodation bills – Average due date – Account current – Product method – Red ink interest method – Interest table method – Daily balance method – Époque method.

## UNIT - IV

Accounting for consignments- Consigner's book - Consignee's book - Accounting for joint ventures - Joint ventures account - co venture's account - Joint bank account.

## UNIT - V

Bank Reconciliation statement --Receipts and Payments and income and expenditure account and Balance sheet.

## TEXT BOOKS:

1. Reddy.T.S and Murthy.A.2014.**Financial Accounting** .[Sixth Printing] Margham Publications, Chennai. (UNIT I to V) Nagarajan K.L, Vinayakam.N and Mani P.L.2010.
2. **Principles of Accountancy.** [First Edition Reprint 2010]. Eurasia publishing House (Pvt.) Ltd, New Delhi. (UNIT I to V)

## REFERENCE BOOKS:

1. Jain S.P and Narang K.L.2014. **Principles of Accountancy Accounting** [Fifth Revised Edition], Kalyani Publishers, New Delhi.
2. Shukla. M.C, Grewal T.S. and Gupta S. 2004. **Advanced Accountancy** Volume 1 [Reprint Edition 2004], Sultan chand & sons, New Delhi.

<b>15UCO13B</b>	<b>CORE- II:BUSINESS ORGANIZATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER - I</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To enable the students to learn principles and concepts of Business
2. To Understand the Nature and types of business organizations and Process of decision-making.

### **CONTENTS**

#### **UNIT - I**

Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

#### **UNIT - II**

Location of Business – Factors influencing location , localization of industries – Size of firms, Sources of Finance –Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

#### **UNIT - III**

Stock Exchange - Functions – Listing of Securities - Procedure of Trading – Operators at Stock Exchanges- FI Prices on stock Exchange- Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

#### **UNIT - IV**

Office – Its functions and significance – Office layout- Need for office layout – Factors in Layout- Types of Layout - office accommodation – location of office – Factors in choosing Location- Office Building – Factors in choosing building – Filing – Method – Importance – Indexing – Methods – Types – Data – Characteristics of Data – Collection of Data – Planning to Data collection.

#### **UNIT - V**

Office machines and equipments – Execution of Data Collection – Sources of Data – Methods of Collection -Data Processing Systems – EDP – Uses and Limitations – Office Furniture – Types.

## TEXT BOOKS

1. *Sharma & Shashi K.Gupta.* 2011. **Business Organization and Management** [Third Revised Edition, Reprint 2011] Kalyani Publishers, New Delhi.(UNIT I to V)
2. *Bhushan Y.K .*2008. **Business Organization and Management**, [First Revised Edition] Sultan Chand and Sons, New Delhi. (UNIT I to V)

## REFERENCE BOOKS

1. *Shukla M.C.* 2007. **Business Organization and Management.** [18th Edition], S., Chand and Company Ltd, New Delhi.
2. *Gupta C.* 2013. **Business Organization.** [8<sup>th</sup> Edition], Jain Book Agency, New Delhi.

15UCO1AA	ALLIED- I: INDIAN ECONOMY	SEMESTER - I
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**TotalCredits: 4**  
**Hours Per Week: 5**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To know the preamble about economic development
2. To understand the impact of industrial and agricultural sector in Indian Economy.

## **CONTENTS**

### **UNIT - I**

Developed and Developing Economy – Meaning & Concept- Basic Characteristics of Indian Economy as a Developing Economy- Major issues of Development in India- Determinants of economic development – Economic and Non Economic factors – Concepts of growth and development.

### **UNIT - II**

Features of Indian population- Size and Growth of Population-Quality of Population-Causes of growing Population -Problems of over Population-Measures for Population Control- Population Policy 2013.

### **UNIT - III**

Place of Agriculture in Indian economy- Agricultural Productivity – Causes of Low Productivity & Measures- Green Revolution- Achievements & Failures- Sources of Agricultural Finance-Agricultural Marketing – Defects & Measures.

### **UNIT - IV**

Role of Industrialization- Industrial Policy – 2009-2014- Small and Large Scale Industry – Growth and Problems- Growth of Knowledge Based Industry – IT, Software Consultancy.

### **UNIT - V**

Meaning and Classification of Labour-Characteristics of Industrial Labour- Industrial Dispute: - Causes, Measures for Settlement-Social Security Measures in India.

## TEXT BOOKS

1. *Agarwal.A.N.* 2015.**Indian Economy**. [40<sup>th</sup> Edition], New Age International Publishers], Chennai (UNIT I to V)
2. *Sundaram K.P.N. and Ruddar datt.* 2014. **Indian Economy**. [70<sup>th</sup> Edition], S Chand, New Delhi, (UNIT I to V)

## REFERENCE BOOKS

1. *Rangarajan. C.* 1998.**Indian Economy Money & Finance**. [8<sup>th</sup> Edition], UBS Publishers' New Delhi.
2. *RamesSing.*2015. **Indian Economy**. [6<sup>th</sup> Edition], Mc Graw Hill Education, New Delhi.

15UTL21T	பகுதி – I: தமிழ் தாள் -II	இரண்டாம் பருவம்
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Total Credits: 4  
Hours Per Week: 6

(ஓர் ஆண்டு தமிழ் பயிலும் மாணவர்களுக்கு உரியது)

முதல் ஆண்டு

சங்க இலக்கியம்- பக்தி இலக்கியம் – காப்பியம்

அலகு 1 சங்க இலக்கியம்

1. நற்றிணை – பாடல் எண் : 210 (நெய்தல்) ‘நெடியமொழிதலும் கடிய ஊர்தலும்’
2. குறுந்தொகை – பாடல் 2 , 3 (குறிஞ்சி) ‘கொங்குதேர் வாழ்க்கை’, ‘நிலத்தினும் பெரிதே’
3. கலித்தொகை – பாடல் 16 நெய்தல்கலி - ‘ஆற்றுதல் என்பது’
4. புறநானூறு – பாடல் 184, 312 ‘உற்றுழி உதவியும்’, ‘ஈன்று புறந்தருதல்’
5. ஐங்குறுநூறு – மருதம் முதல் 5 பாடல்கள் (வேட்கைப் பத்து )

அலகு -2 காப்பியங்கள்

- 1.சிலப்பதிகாரம் – வழக்குரை காதை
- 2.மணிமேகலை – ஆதிரை பிச்சையிட்ட காதை
- 3.சீவக சிந்தாமணி- நாமகள் இலம்பகம்( நாட்டு வளம் முதல் 20 பாடல்கள்)
- 4.கம்பராமாயணம் – வாலிவதைப் படலம் ( வாலி இராமனை வினவுதல்.பாடல் எண்கள் (4121 முதல் 4136 வரை)

அலகு 3 பக்தி இலக்கியம்

1. தேவாரம் – திருஞானசம்பந்தர் ( கோளறுபதிகம்)
2. திருப்பாவை –ஆண்டாள் (முதல் 15 பாடல்கள்)
3. தேம்பாவணி- காட்சிப்படலம் ( முதல் 15 பாடல்கள்)
- 4.சீறாப்புராணம் –மானுக்குப் பிணை நின்ற படலம்

அலகு-4 இலக்கிய வரலாறு

- 1.முச்சங்க வரலாறு
- 2.சங்க இலக்கிய வரலாறு
- 3.பக்தி இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்
- 4.காப்பியத்தின் தோற்றமும் வளர்ச்சியும்

**அலகு -5 இலக்கணம்**

- 1.எழுத்து, அசை, சீர், தளை, அடி, தொடை பொது இலக்கணம்
- 2.தொகை நிலைத் தொடர்கள்

**பார்வை நூல்கள்**

1. தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்யமேரி



<b>5UHL21H</b>	<b>PART-II: HINDI-II</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

(Modern Poetry, Novel, Translation & Letter Writing)

- 1. Modern Poetry:** Shabari – By Naresh Mehtha  
**Publishers:** Lokbharathi Prakashan I Floor, Duebari Building  
Mahathma Gandhi Marg, Allahabad -1.
- 2. Novel:** Seva Sadhan – By Prem Chand  
**Publisher:**
- 3. Translation:** Hindi – English Only, (anuvadh abyas – iii) lessons.1  
– 10 only publisher: dakshin bharath hindi prachar  
sabha chennai – 600 017.
- 4. Letter Writing:** (Leave letter, Job Application, Ordering books,  
Letter to Publisher, Personal letter)

15UML21M	PART-I: MALAYALAM-II	SEMESTER- II
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Total Credits:4  
Hours Per Week:6

## PAPER II PROSE: NON-FICTION

This Paper will have the following five units:

### UNIT I & II

Biography

### UNIT III, IV & V

Travelogue

### TEXT BOOKS PRESCRIBED:

Unit I & II *Changampuzha Krishna Pillai: Nakshatrangalude Snehabhajanam*  
–M.K. Sanu (D.C. Books, Kottayam)

Unit III, IV & V Kappirikalude **Nattil** – S.K. Pottakkadu (D.C. Books, Kottayam)

### REFERENCE BOOKS:

1. **Jeevacharitrasahithyam** –K.M. George(N.B.S. Kottayam)
2. **Jeevacharitrasahithyam Malayalathil** *Naduvattom Gopalakrishnan*  
(Kerala Bhasha Institute, Trivandrum)
3. **Athmakathasahithyam Malayalathil** –*Vijayalam Jayakumar* (N.B.S. Kottayam)
4. **Sancharasahithyam Malayalathil**- *Ramesh Chandran. V,*  
(Kerala Bhasha Institute, Trivandrum)

<b>15UFL21F</b>	<b>PART-I: FRENCH-II</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**Prescribed Text: ALORS I**

**Units:** 6 – 10

**Authors:** Marcella Di Giura Jean-Claude Beacco

**Available at:** Goyal Publishers Pvt Ltd 86,  
University Block Jawahar Nagar (Kamla Nagar)  
New Delhi – 110007. Tel : 011 – 23852986 / 9650597000

<b>15UEG22E</b>	<b>PAPER -II: ENGLISH-II</b>	<b>SEMESTER II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

## **OBJECTIVES:**

1. To develop the language competence of the students.
2. To be enriched with functional English.

## **UNIT-I**

### **PROSE**

1. Words of Wisdom – Chetan Bhagat
2. Forgetting – Robert Lynd
3. My Early Days –Abdul Kalam

## **UNIT-II**

### **SHORT STORIES**

1. Am I Blue? – Alice Walker
2. Last Leaf – O Henry
3. Selfish Giant – Oscar Wilde

## **UNIT-III**

### **ONE ACT PLAY**

1. Soul Gone Home - Langston Hughes

## **UNIT-IV**

### **FUNCTIONAL GRAMMAR**

1. Lexical Skills and Question Forms
2. Idioms and Phrases – Subject-Verb Agreement
3. Spelling, Antonyms and Synonyms, Infinitives
4. Vocabulary, Report Writing
5. Plurals, Particles in Adjectives
6. Apostrophe, Archaic Words, Art of Persuasion
7. Syllables, Changing Adjectives to Nouns
8. Homonyms, Prepositions
9. Compound Words, Acronyms, Collective Nouns, Degrees of Comparison

## UNIT-V

### COMPOSITION TASKS

1. Letter Writing - Structure
2. Business Correspondence – Memos, reports, proposals
3. Resume & C.V.
4. Advertisements
5. Notices, Agenda, Minutes
6. Circulars
7. Essay Writing
8. Précis Writing
9. Dialogue Writing
10. Soft Skills, Business English

### TEXT BOOKS:

1. *Board of Editors.* 2012. **Radiance – English for Communication**, Emerald Publishers.
2. *Syamala, V.* 2002. **Effective English Communication for You**. Emerald Publisher, Chennai.

### REFERENCE BOOKS:

1. *Rajamanickam. A.* 2001. **Everyman's English Grammar**. Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communication Skills**. Macmillan, New Delhi.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition**. Macmillan.

15UCO23A	CORE- III: FINANCIAL ACCOUNTING	SEMESTER - II
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 20% theory and 80% problem**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To provide basic knowledge in financial accounting concepts.
2. To enhance practical applications of accounting.

## **CONTENTS**

### **UNIT - I**

Accounting for Depreciation -need for and significance of depreciation , methods of providing depreciation- Straight line method - Diminishing balance method - Annuity method - Sinking fund method - Machine hour rate method - Revaluation method - Insurance policy method Reserves and Provisions .

### **UNIT - II**

Investment accounts - Ex interest - Cum interest Types of securities - Fixed interest securities - Variable income securities - Royalty excluding Sublease - Methods of recoupment- Fixed recoupment of short workings -Flexible recoupment .

### **UNIT - III**

Single Entry system-meaning and features- Difference between single and double entry system -Statement of affairs method and Conversion method.

### **UNIT - IV**

Departmental accounts - Apportionment of common expenses - Ascertaining cost of departmental purchases Inter departmental transfers at cost or selling price -Branch -Dependent branches - Independent branches -excluding foreign branches.

## UNIT - V

Hire purchase- Calculation of interest - installment systems- Default and Repossession including Hire Purchasing Trading account- Goods on sale or Return.

## TEXT BOOKS

1. *Reddy T.S and Murthy. A.* 2011. **Financial Accounting.** (6<sup>th</sup> revised edition 2011 Reprint 2014). Margham Publications Chennai. (Unit I-V)
2. *Manikandan .S and Rakesh Shankar .R.* 2014. **Financial Accounting.** (3<sup>rd</sup> edition 2014). SciTech Publications' (India) Pvt Ltd Chennai. (Unit-I, III, IV, V).

## REFERENCE BOOKS

1. *Radha.v.* 2010. **Financial accounting.** (1<sup>st</sup> edition 2010, Reprint 2012), KB Printers Chennai.
2. *John Gabriel. S and Marcus .A.* 2010. **Financial Accounting.** (Edition 2010), Tata McGraw Hill Education Pvt Ltd

15UCO23B	<b>CORE -IV: PRINCIPLES OF MARKETING</b>	<b>SEMESTER - II</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To give the knowledge of updated marketing scenario.
2. To enhance the knowledge of marketing behavior of consumer among the students.

### **CONTENTS**

#### **UNIT - I**

Marketing -Definition of market and marketing-Importance of marketing - Modern Marketing concept-Global Marketing -E-marketing -Telemarketing-Marketing Ethics - Career Opportunities in Marketing.

#### **UNIT - II**

Marketing functions-Buying -Selling -Transportation -Storage - Financing - Risk Bearing -Standardization - Market Information.

#### **UNIT - III**

Consumer Behaviour -meaning -Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation - Customer Relations Marketing.

#### **UNIT - IV**

Marketing Mix - Product mix -Meaning of Product -Product life cycle - Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies -Personal selling and Sales Promotion -Place mix-Importance of channels of distribution -Functions of middlemen - Importance of retailing in today's context

#### **UNIT - V**

Marketing and Government -Bureau of Indian Standard s -Agmark - Consumerism - Consumer Protection - Rights of consumers- Green Marketing (Forward Trading in Commodities).



## TEXT BOOKS

1. *Philip Kotler*.2014. **Principles of Marketing**. (15<sup>th</sup> edition 2014).  
Pearson Education Pvt.( Unit I-V)
2. *Pillai.R.S.N and Baghavathy.N*. **Modern Marketing**. (Edition 1987,  
Reprint2012). Sultan Chand and sons Publishers. (Unit-I-IV)

## REFERENCE BOOKS

1. *Gupta .C.B and RajanNair .N*. **Marketing Management**. (Edition 1996  
Reprint 2012). Sultan Chand and Sons Publishers.
2. *Ramasamy.R. V.S and Namakumari*. **Marketing Management**. (3rd  
Edition), MacMillan India. Limited, New Delhi.

<b>15UCO2AA</b>	<b>ALLIED-II : BUSINESS ECONOMICS</b>	<b>SEMESTER - II</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business.

## **CONTENTS**

### **UNIT - I**

Introduction to Economics: Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics, Definition - Scope and Importance of Business. Economics Concepts: Production Possibility frontiers - Opportunity Cost - Accounting Profit and Economic Profit - Incremental and Marginal Concepts - Time and Discounting Principles - Concept of Efficiency.

### **UNIT - II**

Demand and Supply Functions: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting - Supply concept and Equilibrium.

### **UNIT - III**

Consumer Behaviour: Law of Diminishing Marginal utility - Equi marginal Utility - Indifference Curve - Definition, Properties and equilibrium.

### **UNIT - IV**

Production: Law of Variable Proportion - Laws of Returns to Scale - Producer's equilibrium - Economies of Scale. Cost Classification - Break Even Analysis.

### **UNIT - V**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly - Discriminating monopoly - Monopolistic Competition - Oligopoly - Pricing objectives and Methods.

**TEXT BOOKS:**

1. *Shankaran. S.* 2013. **Business Economics**, Margham Publication Chennai.(4<sup>th</sup> edition 1991 Reprint 2013).( Unit I-V)
2. *Sundaram. K.P.M and Sundaram. E.N.* 2010. **Business Economic**. Sultan Chand and Sons Publishers New Delhi. . (4<sup>th</sup> edition 1997 Reprint 2010). Unit (I,II,IV.V).

**REFERENCE BOOKS:**

1. *Seth M.L.* **Principles of Economics**. (3<sup>rd</sup> Edition). Lakshmi Narain Agarwal New Delhi.
2. *Ahuja. H.L.* **Business economics**. (Reprint 2009) S.Chand publications. New Delhi.

15UCO33A	CORE- V: HIGHER FINANCIAL ACCOUNTING	SEMESTER - III
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 20% theory and 80% problem**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. The basic concepts of Partnership Accounting and allied aspects of accounting
2. A thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

## **CONTENTS**

### **UNIT - I**

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

### **UNIT - II**

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill - Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only.

### **UNIT - III**

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.

### **UNIT - IV**

Insolvency of Individuals and Firms - Fire Claims- Procedures under Insolvency Act - Statement of Affairs and Deficiency account - Need for Fire Insurance - Types of Policies - Loss of stock claims - Normal Loss - Abnormal Loss- Objectives - Importance.

## UNIT - V

Voyage Accounts - Objectives - Types - Importance- Human Resources Accounting and Inflation Accounting (Theory only).

## TEXT BOOKS

1. Reddy .T.S. and Murthy. A. 2011. **Financial Accounting**. (6<sup>th</sup> revised edition 2011 Reprint 2014). Margham Publications Chennai. (Unit I-V)
2. Shukla, M.C, Grewal .T.S and Gupta .S.C. **Advanced Accounts Vol-2**. (Reprint 2004) S.Chand Publications, New Delhi. (Unit I-V)

## REFERENCE BOOKS:

1. Jain S.P and Narang. K.L and Ahuja. H.L. **Financial Accounting**. (Reprint 2009) S.Chand publications. New Delhi.
2. Manikandan .S and Rakesh Shankar .R. 2014. **Financial Accounting**. (3<sup>rd</sup> edition) SciTech Publications (India) Pvt Ltd, Chennai.

<b>15UCO33B</b>	<b>CORE- VI:COMMERCIAL LAW</b>	<b>SEMESTER - III</b>
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**Total Credits:3**  
**Hours Per Week:6**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. The fundamentals of law to commercial activities.
2. To discuss the law related to business ventures.

## **CONTENTS**

### **UNIT-I**

Law – Meaning and objects – Mercantile law, meaning - sources of contracts - Essentials of a valid contract – Classification of contracts – Offer, acceptance, legality of object and consideration – Void agreement.

### **UNIT-II**

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

### **UNIT-III**

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

### **UNIT-IV**

Contract of indemnity and guarantee – Rights and Li abilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

### **UNIT-V**

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – rights and Duties of buyer – Rights of unpaid seller.

**TEXT BOOKS:**

1. *Kapoor N.D.* 2004. **Elements of Mercantile Law**. [28 Edition], Sultan chand & sons, New Delhi (UNIT I to V)
2. *Pillai R.S.N and Bhagavathy.* 2007. **Business Law**. [Reprint 2011], Sultan chand & sons, New Delhi. (UNIT I to V)

**REFERENCE BOOKS:**

1. *Kuchal M.C.* 2010. Business Law. [5<sup>th</sup> Edition] ,Vikas Publishing House, New Delhi.
2. *Chandha P.R.* 2008 Business Law. [9<sup>th</sup> Edition], Galgotia Publishing Company, New Delhi.

15UCO33C	<b>CORE- VII: PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER - III</b>
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**Total Credits: 3**  
**Hours Per Week: 5**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To provide a basis of understanding to the students with reference to working of business organization through the process of management.
2. To understand the basic principles of management -will acquaint him with management process, functions and principles.

## **CONTENTS**

### **UNIT - I**

Definition of Management - Management and Administration - Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor - Henry Fayal - Mary Parker Follet - Mc Gregor and Peter F. Drucker.

### **UNIT - II**

Planning - Meaning - Nature and Importance of Planning - Planning promises - Methods and Types of plans - Decision Making.

### **UNIT - III**

Organization - Meaning, Nature and Importance - Process of Organization - Principles of Sound Organization - Organization Structure - Span of Control - Organization Chart - Departmentation - Delegation and Decentralization - Authority relationship Line, Functional and Staff.

### **UNIT - IV**

Motivation - Need - Determinants of behavior - Maslow's Theory of Motivation - Motivation Theories in Management - X, Y and Z theories - Leadership styles - MBO -(Management by Exception.)

### **UNIT - V**

Communication in Management - Co-Ordination - Need and Techniques - Control - Nature and process of Control - Techniques of Control.



## TEXT BOOKS

1. *Dinkar Pagare*. 2008. **Principles of Management**. [5<sup>th</sup> Revised Edition], Sultan chand & sons, New Delhi. (UNIT I to V)
2. *Koontz and O' Donnell*. 1984. **Essential of Management**. [5<sup>th</sup> Edition], McGraw-Hill Book, New Delhi (UNIT I to V)

## REFERENCE BOOKS

1. *Tripathi P.C. and Reddy.T S*. 2013. **Principles of Management**, [5<sup>th</sup> Edition], Tata McGraw-Hill Education, New Delhi
2. *Prasad L.M*. 2014. **Principles of Management**. [8<sup>th</sup> Edition Reprint], Sultan chand & sons, New Delhi.

<b>15UCO33D</b>	<b>CORE -VIII: COMPUTER APPLICATION IN BUSINESS</b>	<b>SEMESTER - IV</b>
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**Total Credits:4**  
**Hours Per Week:3**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To explore various methods where information technology can be used to support an existing business strategies.
2. To gain familiarity with the concepts and terminology used in the development, implementation and operation of business in computer applications.

### **CONTENTS**

#### **UNIT - I**

Computer : Introduction - Meaning - Characteristics - Generations - Types of Digital Computer - Components of Computer - Input, Storage and Output Devices - Uses of Computers in Modern Business.

#### **UNIT - II**

Software: Meaning - Types of Software - Operating Systems: Meaning - Functions - Types - Programming Language - Compilers and Interpreters.

#### **UNIT - III**

Database Processing: Data Vs. Information - Database Management Systems: Meaning- Components - Uses - Limitations - Types.

#### **UNIT - IV**

Management Information System: Meaning - Characteristics - Functional Management Information Systems: Financial - Accounting - Marketing- Production - Human resource  
- Business Process Outsourcing.

#### **UNIT - V**

Networking - Meaning - Types - Internet: Meaning - Internet Basis - World Wide Web- Internet Access- Internet Addressing- Search Engine Gin - Electronic Mail.

## TEXT BOOKS

1. *Parameshwaran. R.* 1996. **Computer Applications in Business.** (4<sup>th</sup> revised edition 2004) Sultan chand & sons , New Delhi. (Unit I-V)
2. *Rajagopalan. S.P.* 2000. **Computer Applications in Business.** (First edition) Vikas Publishing House (P) Ltd., New Delhi. (Unit I-V).

## REFERENCE BOOKS

1. *Alexis Leon and Mathews Leon.* 2009. **Fundamentals of Information Technology.** (Second edition) Vikas Publishing House(P) Ltd.,
2. *Henry c Lucas.* 1999. **Information Technology for Management.** (Seventh edition) Mc Graw-hill/Irwin, New Delhi.

<b>15UMA3AA</b>	<b>ALLIED -III: MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER - III</b>
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**Credit Points: 4**

**Hours / Week: 6**

### **OBJECTIVES:**

1. On successful completion of this course, the student should have understood the basic concepts
2. To know about how to use Mathematical Techniques to solve the modern business problems.

### **CONTENTS**

#### **UNIT -I**

Set Theory - Arithmetic and Geometric Series - Simple and Compound Interest - Effective rate of Interest -Sinking Fund - Annuity - Present Value - Discounting of Bills - True Discount - Banker's Gain.

#### **UNIT -II**

Matrix: Basic Concepts - Addition and Multiplication of Matrices - Inverse of a Matrix - Rank of Matrix - Solution of Simultaneous Linear Equations - Input-Output Analysis.

#### **UNIT -III**

Variables, Constants and Functions - Limits of Algebraic Functions - Simple Differentiation of Algebraic Functions - Meaning of Derivations - Evaluation of First and Second Order Derivatives - Maxima and Minima - Application to Business Problems.

#### **UNIT -IV**

Elementary Integral Calculus - Determining Indefinite and Definite Integrals of simple Functions - Integration by Parts.

#### **UNIT -V**

Linear Programming Problem - Formation - Solution by Graphical Method - Solution by Simplex Method.

**REFERENCE BOOKS:**

1. *Navanitham, P.A.* **Business Mathematics & Statistics.** Jai Publishers, Trichy
2. *Sundaresan and Jayaseelan.* **Introduction to Business Mathematics.** Sultan Chand & Co Ltd, Newdelhi.
3. *Sanchetti, D.C and Kapoor.V.K.* **Business Mathematics.** Sultan chand Co& Ltd, Newdelhi.
4. *Ranganath, G.K.Sampamgiram.C.S and Rajan.Y.A.* **Text book Business Mathematics.** Himalaya Publishing House.

<b>15UCO43A</b>	<b>CORE- IX: CORPORATE ACCOUTING</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**

**Hours Per Week: 5**

**Note: The question paper shall cover 20% theory and 80% problem**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To give a clear understanding and knowledge to the students in the area of corporate accounting and other related matters.
2. To provide the knowledge based on corporate need to have a global perspective and grow accordingly.

## **CONTENTS**

### **UNIT - I**

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares– Right Issue - Underwriting

### **UNIT - II**

Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

### **UNIT - III**

Final Accounts of Companies - Calculation of Managerial Remuneration- Preparation of P&L Appropriation accounts and Balance sheet

### **UNIT - IV**

Valuation of Goodwill and Shares – Nature – Sources – Factors affecting value of Goodwill - Need – Goodwill – valuation – Types – Average Profit Method – Collection of weighted Average – Super Profit Method – Annuity Method – Capitalization method – Shares – Valuation – Net asset method – Yield method – Fair value method.

### **UNIT - V**

Liquidation of Companies – Modes of Winding up - By Court – Voluntary Winding up – By members – By Creditors- Statement of Affairs - -Deficiency Account.

**TEXT BOOKS:**

1. *Reddy T.S and Murthy A.* 2006. **Corporate Accounting.** (Reprint 2010) Margham Publications Chennai.(UNIT I to V)
2. *Joseph T.* 2009. **Corporate Accounting. Vol-1,** (first edition) Tata McGraw-Hill Education Pvt ltd, New Delhi. (UNIT I to V).

**REFERENCE BOOKS:**

1. *Jain S.P and Narang K.L.* 2004. **Higher Corporate Accounting.** (First edition 2004) Kalyani Publications, Chennai.
2. *Gupta R.L and Radhasamy.* 1996. **Corporate Accounting.** (10<sup>th</sup> revised edition) Sultan Chand & sons, New Delhi.

<b>15UCO43B</b>	<b>CORE -X : COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To acquire expert knowledge of the practical and procedural aspects of the Companies Act.
2. To understand the various dimensions of company law.

### **CONTENTS**

#### **UNIT-I**

Formation of Companies - promotion - Meaning - Promoters - their functions - Duties of Promoters - Incorporation - Meaning - certification of Incorporation - Memorandum of Association - Meaning - Purpose - Alteration of Memorandum - Doctrine of Ultravires - Articles of Association - Meaning - Forms - Contents - Alteration of Article - Relationship between Articles and Memorandum - Doctrine of Indoor Management - Exceptions to Doctrine of Indoor Management - Prospectus - Definitions - Contents - Deemed Prospectus - Misstatement in prospectus - Kinds of Shares and Debentures.

#### **UNIT-II**

Directors - Qualification and Disqualification of Directors - Appointment of Directors - Removal of Directors - Director's remuneration - Powers of Directors - Duties of Directors - Liabilities of Directors.

#### **UNIT-III**

Winding up - Meaning, Modes of Winding up - Compulsory Winding up by the court - voluntary Winding up - Types of Voluntary Winding up - members voluntary Winding up - Creditors voluntary Winding up - Winding up subject to supervision of the court - Consequences of Winding up(General).

#### **UNIT-IV**

Company Secretary- Definition -Types - Positions - Qualities - Qualifications - Appointments and Dismissals - Power - Rights - Duties - Liabilities of a Company Secretary - Role of a Company Secretary - (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.



## UNIT-V

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting  
– Annual General meeting – Extra ordinary General meeting – Notices –  
Agenda

## TEXT BOOKS

1. *Kapoor .N.D. Elements of Company Law.*(Reprint 2015) Sultan chand &sons , New Delhi.(Unit I-III)
2. *Kuchhal M.C. 1975. Secretarial Practice.* (Revised edition 2005) Vikas Publishing House (P) Ltd., New Delhi.(Unit IV&V)

## REFERENCE BOOKS

1. *Ghosh .P.K and Balachandran. V. 2000. Company Law & Practice Part1.* (1<sup>st</sup> edition) Sultan chand &sons, New Delhi.
2. *Gogna P.P.S. 1998. A Text Book of Company Law* (revised edition 2004). Sultan chand &sons, New Delhi.

15UCO43C	<b>CORE- XI: EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To explain the use of strategic communication model and critical thinking to identify objectives, analyse audience and choose the most effective structure and style for delivering written and spoken messages.
2. Build an understanding of different organization culture, business practices and social norms to communicate more effectively in domestic and cross culture business contexts.

## **CONTENTS**

### **UNIT - I**

Business Communication: Meaning - Importance of Effective Business Communication-Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

### **UNIT - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters.

### **UNIT - III**

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 Agency Correspondence - Terms of Agency Correspondence.

### **UNIT - IV**

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 - V

Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech.

### TEXT BOOKS

1. *Premavathi.N.* 2010. **Business Communication & Correspondence.** (3<sup>rd</sup> edition ) Sultan chand &sons , New Delhi.(Unit I-IV).
2. *Rajendra pal Korahill.* 2006. **Essentials of Business Communication** Sultan chand &sons. New Delhi.(Unit I-V).

### REFERENCE BOOKS

1. *Ramesh, M.S and Pattanshetti C.C.* 2003. **Business Communication** Sultan chand &sons. New Delhi.
2. *Rodriquez M.V.* 2003."**Effective Business Communication Concept**". Vikas Publishing Company.

15UMA4AA	ALLIED- IV: STATISTICS FOR BUSINESS	SEMESTER - IV
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**Credit Points:4**

**Hours/Week:6**

### **OBJECTIVES:**

1. On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.
2. To know about Mathematics of Finance Statistical tools and their applications.

### **CONTENTS**

#### **UNIT- I**

Meaning and Definition of Statistics - Collection of data -- Primary and Secondary - Classification and Tabulation - Diagrammatic and Graphical presentation Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - simple problems

#### **UNIT-II**

Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness - Meaning - Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

#### **UNIT-III**

Correlation -Meaning and Definition -Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis - Meaning of regression and linear prediction - Regression in two variables - Uses of Regression

#### **UNIT-IV**

Time Series - Meaning, Components and Models - Business forecasting - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average. Index Numbers - Meaning, Uses and Methods of construction - Un-weighted and Weighted index numbers - Tests of an Index number - Cost of living index number.

## UNIT-V

Interpolation: Binomial, Newton's and Lagrange methods. Probability - Concept and Definition - Addition and Multiplication theorems of Probability (statement only) - simple problems based on Addition and Multiplication theorems only

### TEXT BOOKS:

1. *Gupta.S.P. Statistical Methods.* 2004.
2. *Navaneetham,P. 2007. Business Mathematics and Statistics.*

### REFERENCE BOOKS:

1. *Pillai R.S.N. and Bagavathi. V. 2007.Statistics*
2. *Sancheti, D.C. and Kapoor. V.K. Statistics-Theory, Methods & Application.*

15UCO4SA	<b>SKILL BASED SUBJECT -I : BUSINESS APPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
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**Total Credits: 3**

**Hours Per Week: 4**

**OBJECTIVES:**

1. To provide the practical applications of Computer knowledge in business.
2. To explain the basic knowledge of computer in office management.

**CONTENTS**

**UNIT - I**

**Microsoft Word:** Basics - Creating Documents - Mouse, Keyboard Operations, Keys Formatting Features - Menus, Commands, Toolbars and their Icons.

**UNIT - II**

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

**UNIT - III**

Mail Merge - Creating the Main Document - Creating data source, Adding fields, removing fields - Merging Documents - Macros - Inserting Headers and Footer - Recording macros.

**UNIT -IV**

**Microsoft Excel:** Introduction - Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas - Alignments - Menus, Commands, Toolbars and their Icons, Spreadsheet Overview - Creating Worksheet - Managing and Analyzing Complex Worksheet - Creating Charts - Creating Form Templates - Sharing Data Between Applications

**UNIT - V**

**Microsoft PowerPoint:** Basics - Using Text - Adding Visual Elements - Charts and Tables - Drawing - Clipart - Sounds - Animation - Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point, Working with PowerPoint: Slide Sorter - Date and Time - Symbol - Slide Layout - Font - Slide Color Schema - Macros - Custom Animation.

**REFERENCE BOOK:**

1. *Sanjay Saxena*. 2007. **Ms Office**. [2nd Revised Edition], Vikas Publishing House, New Delhi. (UNIT I to V).

<b>15UCO4SP</b>	<b>SKILL BASED LAB-I: BUSINESS APPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
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**Total Credits:3**

**Hours Per Week:3**

### **MS WORD, EXCEL AND POWERPOINT**

#### **OBJECTIVE:**

On successful completion of this course, the student should be able to work efficiently in Ms-Word Ms-Excel and Ms-PowerPoint.

#### **MS Word**

1. Creating the front page of a News Paper.
2. Typing a document and performing the following:
  - i. Changing a paragraph into two column cash book.
  - ii. Changing a paragraph using bullets (or) numbering format.
  - iii. Finding any word and replacing it with another word in a document.
3. Preparing a class time table using a table menu.
4. Preparing a mail merge for an interview call letter.
5. Creating a resume wizard.
6. Designing a Cheque book of a bank.

#### **MS Excel**

1. Developing the Students Mark List in a worksheet with the total marks, average and result.
2. Designing a chart projecting the cash estimate of a concern in the forth coming years.
3. Creating a Pivot table showing the performance of the salesmen.

#### **MS PowerPoint**

1. Designing slides for a product of your choice with the picture of the product, its features and promotional offers (Minimum three slides).
2. Preparing an organization chart for a company.
3. Creating the activities of your department during the academic year.

15UCO53A	<b>CORE -XII: HIGHER CORPORATE ACCOUNTING</b>	<b>SEMESTER - V</b>
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 20% theory and 80% problem**

**OBJECTIVES:**

1. Successful completion of this subject students should be able to prepare general purpose financial statements for economic entities
2. To argue for and communicate verbally and in writing an opinion as to the appropriate accounting treatment applicable in the circumstances.

**CONTENTS**

**UNIT-I**

Accounting for Mergers and Amalgamation – Introduction, meaning, purchase consideration methods of accounting for Amalgamation – pooling Interest Method and purchase method - Absorption and External Reconstruction

**UNIT-II**

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

**UNIT-III**

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

**UNIT-IV**

Insurance Company accounts: General Insurance and Life Insurance - Under IRDA, Duties, powers – functions – preparation of final account of Insurance.

**UNIT-V**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards –Financial Reporting (Theoretical Aspects)



**TEXT BOOKS:**

1. *Reddy T.S and Murthy.A.* 2006. **Corporate Accounting.** (Reprint 2010)  
Margham Publications Chennai (Unit I-V)
2. *Joseph. T.* 2009.**Corporate Accounting. Vol -1,** (First edition) Tata  
McGraw-Hill Education Pvt ltd, New Delhi.(UNIT I,III,IV)

**REFERENCE BOOKS:**

1. *Jain S.P and Narang K.L.* 2004. **Higher Corporate Accounting.** (First  
edition 2004) Kalyani Publications, Chennai.
2. *Gupta R.L and Radhasamy.* 1996. **Corporate Accounting.** (10<sup>th</sup> revised  
edition) Sultan chand &sons, New Delhi.

<b>15UCO53B</b>	<b>CORE-XIII: BANKING THEORY, LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To acquire specialized knowledge of law and practice relating to Banking.
2. To explore how modeling imperfect information can lead to interesting policy Recommendations.

### **CONTENTS**

#### **UNIT -I**

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

#### **UNIT -II**

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

#### **UNIT - III**

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker as holder for value- banker as an agent – Conversation- statutory protection - Basis of negligence - Duties of collecting banker – banker's lien.

#### **UNIT - IV**

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment of cheques -Duties of holder in due course.

#### **UNIT - V**

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

**TEXT BOOKS:**

1. *Gordon. E and Natarajan. L. Banking theory Law and Practice.*(24<sup>th</sup> revised edition 2014) Himalaya publishing house, New Delhi.(Unit-I-IV)
2. *Natarajan.S and Parameshwaran. Indian Banking.*(2012 edition) S.Chand and Co, (UnitV)

**REFERENCE BOOKS:**

1. *Sundharam & Varshaney. Banking theory Law and Practice.*(Reprint 2012) S.Chand and Co
2. *Mahezwari.S.N. Banking Law and Practice.* (13th Revised and Enlarged Edition, 2011), Kalyani Publications

15UCO53C	CORE- XIV: COST ACCOUNTING	SEMESTER - V
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**Total Credits: 4**

**Hours Per Week: 5**

**Note: The question paper shall cover 20% theory and 80% problem**

### **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To provide working knowledge of accounting principles and procedures for companies in accordance with the statutory requirements.
2. To acquaint the students with cost accounting techniques.

## **CONTENTS**

### **UNIT - I**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management -- Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

### **UNIT - II**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

### **UNIT- III**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

### **UNIT - IV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

## UNIT - V

Operating Costing - Meaning, Definition features - Range of application - costing producers in different areas - Classifications - Contract costing - Characteristics and feature of contract and contract costing - system of contract costing - recording of costs of contract - Reconciliation of Cost and Financial accounts - Importance - need - procedure for reconciliation - Presentation of reconciliation.

### TEXT BOOKS:

1. *Jain.S.P and Narang K.L.* 2005. **Cost Accounting**. (Reprint 2011) Kalyani Publishers, New Delhi. (Unit-I-V)
2. *Reddy. T.S and Hari Prasad Reddy Y.* **Cost Accounting**. (reprint 2012) Margham Publications, Chennai (Unit-I-V)

### REFERENCE BOOKS:

1. *Pillai R.S.N and Bhagavathi .V.* 2004. **Cost Accounting**. (S. Chand and Company Ltd., New Delhi.
2. *Iyyangar. S.P.* 2005. **Cost Accounting Principles and Practice**. Sultan Chand&sons New Delhi.

15UCO53D	CORE -XV: INCOME TAX LAW AND PRACTICE	SEMESTER - V
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**Total Credits:4**

**Hours Per Week:6**

**Note: The question paper shall cover 20% theory and 80% problem**

## **OBJECTIVES:**

The subject aims to build the concepts regarding:

1. To enable the students to know the basic of income tax act and its implications.
2. To know about various basic concepts used in Income tax Act.

## **CONTENTS**

### **UNIT - I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

### **UNIT - II**

Heads of Income: Income from Salaries – Definition- characteristics – computation of salary – Allowances – perquisites – Deduction under section 16 and 80C- Income from House Property – Definition – Exempted Income from House property – Annual value – let out – self occupied – Deduction out of annual net value.

### **UNIT - III**

Profit and Gains of Business or Profession – Definition – allowable expenses – Disallowed expenses – Deemed profits – valuation of stock – miscellaneous provisions under section 44 – Depreciation – Block of assets – Rates of depreciation – Computation of depreciation – Income from Other Sources – General Income under section 56 (1) – Specific Income 56 (2) – Divided under section 2(22) – Deductions under section 57 – Expenses disallowed under section 58.

### **UNIT - IV**

Capital Gains – Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain – Treatment of capital loss – Deduction under sec 48(2) – Deductions from Gross Total Income – Deduction under sec 80C to GGA, 801A to 80U.

## UNIT - V

Set off and Carry forward of losses - Speculation loss - capital losses - Carry forward of losses - losses of companies - Return of losses - Aggregation of Income- Income of other person - Income from firm and AOP - Deemed Income - Computation of Tax liability - Rebate U/S 86, 87A, 88E - Relief U/S 89(1) - Assessment of Individuals - Income received from other institutions - Income from other persons.

### TEXT BOOKS:

1. *Gaur and Narang*. 2014-2015. **Income Tax Law and Practice** .Delhi (Unit I-V).
2. *M.Jeevarathinam and Vijay Vishnu kumar*. 2014-2015. **Income tax law and Practice**, SciTech publication. (INDIA) Pvt Ltd, Chennai. (Unit I-V).

### REFERENCE BOOKS:

1. *Mehrotra H.C.* 2014-2015. **Income-tax Law and Accounts**. Sahithya Bhavan publishers.
2. *Hariharan .N.* 2014-2015. **Income Tax Law and Practice**. Tata McGraw Hill Education Private Limited, New Delhi.

<b>15UCO5SA</b>	<b>SKILL BASED SUBJECT- II: CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>SEMESTER - V</b>
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**Total Credits: 3**  
**Hours Per Week: 3**

### **OBJECTIVES:**

1. To highlight the importance of customer expectations and customer satisfaction.
2. To high light the methods to retain customers in business and to develop a long term relationship with customer through appropriate strategies.

### **CONTENTS**

#### **UNIT-I**

Concept of CRM - characteristics and peculiarities of CRM - steps in CRM - relevance of CRM - customer expectations (branding identity, loyalty, innovation).

#### **UNIT-II**

Customer profile - customer values - customer life cycle - economics of customer care - characteristics of outstanding customer service - managing customer satisfaction.

#### **UNIT -III**

Customer centric business - Customer centric marketing - bonding of customer relationship.

#### **UNIT -IV**

Customer defection - contact centres for CRM - CRM strategy.

#### **UNIT -V**

Client retention programmes - reorganization - customer loyalty - customer rewards programmes - CRM in action - e-solution.



**TEXTS BOOKS:**

1. *Shainesh & Jagdish Seth*. 2006. **CRM A Strategic Perspective**. (5<sup>th</sup> Revised Edition). Macmillan Publication, New Delhi.
2. *Graham Roberts & Phillips*. 2003. **CRM**. (7<sup>th</sup> Revised Edition), Viva books Pvt. Ltd, Chennai.

**REFERENCE BOOKS:**

1. *John Gosney & Thombs Bochm*. 2000. **CRM Essentials**. (9<sup>th</sup> Revised Edition) Prentice Hall, Chennai.
2. *Bryan Bergeron John Wiley & sons*. 2002. **Essentials of CRM**. Tata McGraw Hill Education Private Limited, New Delhi.

15UCO63A	CORE- XVI: MANAGEMENT ACCOUNTING	SEMESTER - VI
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 20% theory and 80% problem**

**OBJECTIVES:**

1. After the successful completion of the course the student should have a thorough knowledge on the Management Accounting techniques in business decision making.
2. Prepare analyses of various special decisions, using relevant costing and benefits.

**CONTENTS**

**UNIT - I**

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting

**UNIT - II**

Ratio Analysis –Classification of Ratios- Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

**UNIT - III**

Working Capital – Working capital requirements and its computation –Fund Flow Analysis and Cash Flow Analysis.

**UNIT- IV**

Marginal costing and Break Even Analysis – Managerial applications of marginal costing  
– Significance and limitations of marginal costing.

**UNIT - V**

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

**TEXT BOOKS:**

1. *Sharma and Shashi.K.Gupta. Management Accounting.* Kalyani Publishers, New Delhi, 2006. (Unit I-V).
2. *Jain S.P and. Narang K.L. Cost and Management Accounting.* Kalyani Publishers, New Delhi. (Unit I-V).

**REFERENCE BOOKS:**

1. *S.N. Maheswari. 2004. Management Accounting.* Sultan Chand & Sons, New Delhi.
2. *Pandey I.M. Management Accounting.* Vikas Publishing house Pvt Ltd., Noida.

<b>15UCO63B</b>	<b>CORE -XVII: PRINCIPLES OF AUDITING</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. This subject aims to imparting knowledge about the principles and methods of auditing and their applications.
2. On successful completion of this course, the student should be well versed in the fundamental concepts of auditing.

### **CONTENTS**

#### **UNIT - I**

Auditing- Origin - Definition - Objectives - Types - Advantages and Limitations - qualities of an Auditor - Audit Programmes.

#### **UNIT - II**

Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

#### **UNIT - III**

Verification and Valuation of Assets and Liabilities - Auditor's position regarding the valuation and verifications of Assets and Liabilities - Depreciation - Reserves and Provisions - Secret Reserves.

#### **UNIT - IV**

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

#### **UNIT - V**

Investigation - Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.

**TEXT BOOKS:**

1. *Dinkar pagare*. 2004. **Principles and Practical of Auditing**. (9<sup>th</sup> edition) S.Chand & Sons Publishers, India. (Unit I-V).
2. *Tandon B.N.* 1996. **Handbook of Practical Auditing**. (Eleventh edition), Published by S. Chand & company LTD. India. (Unit I-V).

**REFERENCE BOOKS:**

1. *Gupta Kamal*. 1990 .**Contemporary auditing**. (5<sup>th</sup>edition) Tata McGraw Hill Publishers, Bombay, India.
2. *R. Sharma*. 2004. **Narain's Auditing**. (4th edition), Lakshmi Marain Agarwal, Publishers, India.

15UCO63C	CORE- XVIII: INDIRECT TAX	SEMESTER - VI
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**Total Credits: 4**  
**Hours Per Week: 6**

## OBJECTIVES

1. On successful completion of this course, the student should be well versed in the prevailing act and the sources of revenues of the government.
2. To provide an in-depth study of various provisions of indirect taxation laws and their impact on business decision making.

## CONTENTS

### UNIT- I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

### UNIT-II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labeling and branding of goods- Valuation of excisable goods - Registration in Central Excise - Procedure for Registration - Automatic or Deemed Registration.

### UNIT-III

VAT: Terms and Definitions - VAT System in Tamilnadu - Registration of Dealers - Input and Output Tax - Exempted Sales and Zero Rate d Sales - Penalties of Return - Service Tax - main features.

### UNIT-IV

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

## UNIT-V

Central Sales Tax Act 1956 - Objectives of the CST - Levy and Collection of CST - Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

### TEXT BOOKS:

1. *Balachandran.V.* 2006. **Indirect Taxation.** Sultan Chand &Co., New Delhi.(Unit I,III,IV)
2. *Gupta R.L and Gupta V.K.* 2010. **Indirect Tax.** Sultan Chand &Co., New Delhi (Unit I-V).

### REFERENCE BOOKS:

1. *Datey V.S.* 2015. **Indirect Taxes.** (2<sup>nd</sup> edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishwanathan Nagarajan.* 2011. **Indirect Taxation.** (26<sup>th</sup> edition), Asia Law House Publishers.

15UCO6SP	<b>SKILL BASED LAB- II BUSINESS APPLICATION SOFTWARE -TALLY 9.2</b>	<b>SEMESTER - VI</b>
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**Total Credits: 3**  
**Hours Per Week: 3**

**OBJECTIVE:**

On successful completion of this course, the student should be able to work efficiently in Tally 9.2.

**Tally 9.2**

1. Creating a Company and Alteration of its details.
2. Creating and Displaying Ledger
3. Creating a voucher
4. Altering and deleting of a voucher
5. Preparing Final Accounts
6. Creating Inventory Information with Stock Summary
7. Creating and altering Godown Inventory Information
8. Preparing Final Accounts with Inventory Information
9. Creating Bill wise Statements.
10. Preparing a Bank Reconciliation Statement.



15UED34N	NMEC-I : ACCOUNTING FOR DECISION MAKERS	SEMESTER III
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**Total Credits:2**

**Hours Per Week: 2**

**Note: The question paper shall cover 20% theory and 80% problem**

### **OBJECTIVES:**

1. To make the students to learn the concepts and conventions of accounting
2. To impart the students to understanding the basic accounting framework.

### **CONTENTS**

#### **UNIT - I**

Book Keeping – meaning-Definition of book keeping-accounting- Definition-Objectives-Advantages –Limitations-Difference between Single entry and Double entry system-Methods of accounting-types of accounts-Accounting Concepts and Conventions – Journal – Ledger.

#### **UNIT - II**

Trial Balance-Meaning-Definition-Objectives-Trial balance and Accuracy of books of accounts- Subsidiary Books-Benefits of subsidiary book system-Preparation of Purchase book- Sales book-Purchase return book-Sales return book, Cash book and its types.

#### **UNIT - III**

Classification of errors-Rectification in different stages of accounting cycle-Basic principles-Suspense accounts-Effect of notification on net profit.

#### **UNIT - IV**

Final Accounts of a Sole Trader with adjustments – Introduction- classification of assets and liabilities-Proforma of Balance sheet-Trading account, Profit and loss account and balance sheet and related adjustments.

#### **UNIT - V**

Cost & Management Accounting- Elements of cost-material, labour, Expenses, Direct and Indirect cost- Classification of overheads, Expenses excluded from costing- Preparation of Cost –Management accounting- Meaning-Characteristics, features- Duties of a Management accountant- Ratio Analysis-Solvency ratio-Turnover ratio- Profitability ratio.

**TEXT BOOKS:**

1. *Reddy.T.S and Murthy.A.* 2014. **Financial Accounting**. [Sixth Printing] Margham Publications, Chennai, (UNIT I to IV).
2. *Sharma and Shashi .K.Gupta.* 2006. **Management Accounting**. Kalyani Publishers, New Delhi. (UNIT V).
3. *Jain. S.P and Narang K.L.* 2005. **Cost Accounting**. Kalyani Publishers, New Delhi. (UNIT-V).

**REFERENCE BOOKS:**

1. *Vinayakam N, Maniam P.L. and Nagarajan K.L.* 2010. **Principles of Accountancy** S.Chand & Company Ltd.,
2. *S.N. Maheswari.* 2004. **Management Accounting**. Sultan Chand & Sons, New Delhi.
3. *Pillai R.S.N and Bhagavathi .V.* 2004. **Cost Accounting**. (S. Chand and Company Ltd., New Delhi.

<b>15UED44N</b>	<b>NMEC -II : BUSINESS ECONOMICS</b>	<b>SEMESTER IV</b>
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**Total Credits: 2**  
**Hours Per Week: 2**

**OBJECTIVES:**

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business

**CONTENTS**

**UNIT - I**

Business Economics - Definition – Nature and Scope of Business Economics – Economic Concepts - Role and Responsibilities of a Business Economist, Positive and Normative economics, Micro and Macro economics, Importance of economic in modern era.

**UNIT - II**

Law of Demand – Introduction-Meaning and Definition-Determinants of Demand – Law of Demand- Demand functions-Demand curve -Demand Distinctions.

**UNIT - III**

Elasticity of Demand –Meaning- Types of Elasticity of demand-Factors determining elasticity of demand – Importance of elasticity of demand-Demand Forecasting - Methods of Demand Forecasting.

**UNIT - IV**

Cost Concepts – Cost- Meaning, Short run and Long run cost, Variable cost, fixed cost, Marginal cost-Relationship between Average cost- Cost and Output Relationship

**UNIT - V**

Production Function - Production, Importance of production, Importance of production function- Short run and Long run -Law of Variable Proportions - Returns to Scale

**TEXT BOOKS:**

1. *Shankaran. S.* 2013. **Business Economics**. Margham Publication Chennai. (4<sup>th</sup> edition 1991 Reprint 2013).( Unit I-V).
2. *Sundaram. K.P.M and Sundaram. E.N.* 2010. **Business Economic**. Sultan Chand and Sons Publishers New Delhi. (4<sup>th</sup> edition 1997 Reprint 2010). Unit (I, II, IV.V).

**REFERENCE BOOKS:**

1. *Seth M.L.* **Principles of Economics**. (3<sup>rd</sup> Edition). Lakshmi Narain Agarwal, New Delhi.
2. *Ahuja. H.* **Business Economics**. (Reprint 2009) S. Chand Publications. New Delhi.

<b>15UCO5EA</b>	<b>ELECTIVE -I : BUSINESS FINANCE</b>	<b>SEMESTER - V</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. To enhance the students to work in the fields of business finance and financial services.
2. To provide students the basic skills and knowledge to embark on a finance-oriented career in the growing global economy.

### **CONTENTS**

#### **UNIT - I**

Business Finance: Introduction – Meaning – Concepts – Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

#### **UNIT - II**

Financial Plan: Meaning – Concept – Objectives – Types – Steps – Significance – Fundamentals.

#### **UNIT - III**

Capitalization – Bases of Capitalization – Cost Theory – Earning Theory – Over Capitalization – Under Capitalization: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization.

#### **UNIT - IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital– Concept – Importance – Calculation of Individual and Composite Cost of Capital.

#### **UNIT - V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features –Forms – Merits and Demerits.

**TEXT BOOKS:**

1. *Shashi k.Gupta and Anuj k.Gupta. Business Finance.* (Reprinted 2011),Kalyani publishers, New Delhi.( Unit I-V).
2. *Gurusamy.S. Financial Markets and Institutions.* (3<sup>rd</sup> edition 2008), Tata McGraw-Hill education pvt.ltd, New Delhi.(Unit I-IV).

**REFERENCE BOOKS:**

1. *Sri Vatsava R.M. Essentials of Business Finance.* (5<sup>th</sup> edition) Himalaya publishing house, New Delhi.
2. *Pandey L.Y. 1978. Financial Management.* (10<sup>th</sup> edition) Vikas publications, New Delhi.

15UCO5EB	<b>ELECTIVE- I: BRAND MANAGEMENT</b>	<b>SEMESTER - V</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

## **OBJECTIVE**

1. To teach the importance of brand and its impacts among the customers.

## **CONTENTS**

### **UNIT - I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

### **UNIT - II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

### **UNIT - III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing marketing- finance - purchase and R & D – brand audit.

### **UNIT - IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

### **UNIT - V**

Brand Strategies: Designing and implementing branding strategies – Case studies.

**TEXT BOOKS:**

1. *Ramesh Kumar S.* 2002. **Managing Indian Brands.** Vikas publishing House (P) Ltd., NewDelhi,
2. *Jean Noel, Kapferer.* 1992. **Strategic Brand Management.** The Free Press, New York.

**REFERENCE BOOKS:**

1. *Kevin Lane Keller.* 2003. **Strategic Brand Management.** Person Education, New Delhi,
2. *Jagdeep Kapoor.* 2005. **Brandex,** Biztantra.New Delhi,.



15UCO5EC	ELECTIVE -I: FUNDAMENTALS OF INSURANCE	SEMESTER - V
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVE:**

1. To impart theoretical base on fundamentals principles of insurance business

**CONTENTS**

**UNIT - I**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

**UNIT - II**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

**UNIT - III**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

**UNIT - IV**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

**UNIT - V**

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

**TEXT BOOKS:**

1. *Mishra M.N.* 2012. **Insurance Principles and Practice.** (9<sup>th</sup> edition) S. Chand and Co, New Delhi.
2. *Avtar Singh* 2010. **Law of Insurance.** (2<sup>nd</sup> edition)

**REFERENCE BOOKS:**

1. *Haridas .R.*2011. **Life Insurance in India.**
2. *Tyagi. C.L and Madhu Tyagi.*2013. **Insurance- Law and practice.**

<b>15UCO6EA</b>	<b>ELECTIVE - II : ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To provide exposure to the students to the entrepreneurial culture and industrial growth. So as to preparing them to set up and manage their own business units.
2. On successful completion of this course, the students should be well versed in concept relating to entrepreneur, knowledge in finance institutions, project report incentives and subsidies.

**CONTENTS**

**UNIT - I**

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship -function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur - including self employment of women council scheme.

**UNIT - II**

The start-up process, Project identification - selection of the product - project formulation evaluation - feasibility analysis, Project Report.

**UNIT - III**

Institutional service to entrepreneur - DIC, SIDO, NSIC, SISI, SSIC, SIDCO - ITCOT, IIC, KUIC and commercial bank.

**UNIT - IV**

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT - SIDBI commercial bank venture capital.

**UNIT - V**

Incentives and subsidies - Subsidy services- subsidy for market. Transport - seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

**TEXT BOOKS:**

1. *Gupta C.B. and Srinivasan. N.P. Entrepreneurial Development*, Kalyani Publishers
2. *S.S.Khanka. 2013. Entrepreneurial Development. (Fourth Revised & Millennium Edition) Sultan chand & sons Publishers. New Delhi.*

**REFERENCE BOOKS:**

1. *Mohanty K.S. Fundamentals of Entrepreneurship. prentice hall of India.*
2. *Vasant Desai. 1997. Management of Small Scale Industries. Himalayan publishing house.*

15UCO6EB	<b>ELECTIVE - II: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVE:**

1. To create awareness about the supply chain activities taken in order to deliver the goods

**CONTENTS**

**UNIT - I**

Supply Chain Management – Global Optimisation – importance – key issues – Inventory Management – economic lot size model. Supply contracts – centralized vs. decentralized System.

**UNIT - II**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies.

**UNIT - III**

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration.

**UNIT - IV**

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement.

**UNIT- V**

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures.

**TEXT BOOKS:**

1. *Agrawal.D.K.* 2003. **Logistics and Supply Chain Management.** Macmillan publishers.
2. *Sunil Chopra and Peter Meindel.* 2012. **Supply Chain Management: Strategy, Planning, and Operation.** (5<sup>th</sup> edition) Prentice Hall of India.

**REFERENCE BOOKS:**

1. *Janat Shah.* 2009. **Supply chain management.** (1<sup>st</sup> edition) Prentice Hall of India.
2. *David L. Taylor.* 2000. **Manufacturing Operations and Supply Chain Management.** (1<sup>st</sup> edition). Cengage learning Publishers.

15UCO6EC	<b>ELECTIVE - II: PRINCIPLES OF WEB DESIGNING</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVE:**

1. To impart the conceptual knowledge in creating a web page

**CONTENTS**

**UNIT - I**

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

**UNIT - II**

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup.

Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary.

**UNIT - III**

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

**UNIT - IV**

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

**UNIT -V**

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages.

**TEXT BOOKS:**

1. *Eric Ladd & Jim O'Done ll.* 1998. **Using HTML 4, XML & JAVA.** (Platinum Edition) (PHI) QUE Publishers.
2. *Xavier.C.* 2006. **Principles of Web Designing** New age international Pvt Ltd Publishers.

**REFERENCE BOOK:**

1. *Joel Sklar.* 2011. **Principles of Web Designing** Cengage learning Publishers.



15UCO6ED	<b>ELECTIVE -III: FINANCIAL MARKETS</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**

**Hours Per Week: 5**

**OBJECTIVES:**

1. On successful completion of this course, the student should know about the methods of financing by the agencies and the key role Played by them in Corporate Financing.
2. Understand the tradeoff between risk and reward in investing

**CONTENTS**

**UNIT - I**

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of India n Money Markets and Structure of Capital Markets.

**UNIT - II**

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

**UNIT - III**

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

**UNIT - IV**

Banks as Financial Intermediaries – Commercial Bank s Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

**UNIT - V**

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India.

**TEXT BOOKS:**

1. *Khan Y.K & Jain. Financial Management.* Kalyani Publishers, New Delhi. (Unit I-V).
2. *Raman B.S. 2011. Financial Management.* United publishers, Mangalore (Unit I -III).

**REFERENCE BOOKS:**

1. *Banerjee G and Banerjee. S. Borrowing from financial institutions.*UDH publishing house Delhi.
2. *Bhole .L.M. Financial Institutions and Markets: Structure Growth and Innovations.* Tata McGraw-Hill Publishing Co Ltd.,

15UCO6EE	<b>ELECTIVE - II: INSURANCE LEGISLATIVE FRAMEWORK</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVE:**

1. To provide basic knowledge about the insurance laws in India.

**CONTENTS**

**Unit I**

**Insurance Act 1938:** Insurance - Definition - Nature of Insurance Contract. Provisions and Clauses: Provisions mandated by Statute - Incontestability Clauses - Coinsurance Clauses - Appraisal and Arbitration Clauses - Multiple Insurance Coverage - Antilapse Clauses. Fundamental elements: Insurable Interest - Uberrima fidei.

**Unit II**

**Life Insurance Corporation Act 1956:** Life Insurance - Definition - Life Insurance Contract - Policy Formation - Conditions for Life Insurance - Circumstances of risk - Assignment and Nomination - Recoverable Amount - Persons entitled for benefits - Settlement of Claims.

**Unit III**

**Insurance Regulatory and Development Authority Act 1999:** Powers and functions of IRDA - Need for revision of the Insurance Act, 1938 - Merger of IRDA Act into the Insurance Act - Obligations of the insurers under the Act - Interests of the policyholders - Supply of proposals and medical reports - Notice on lapse of policy - Payment of money into court.

## **Unit IV**

**Consumer Protection Act 1985:** Consumer protection - Meaning - Aims of consumer protection Act 1985 - Protection against hazardous goods - Right to consumer information - Consumer Protection Council - Procedures - Role of Consumer Disputes Redressal Agencies and District Forums.

## **Unit V**

**Complaints and Procedures:** Procedures to make complaints - Grievance Redressal Mechanism - Ombudsman Scheme - Integrated Grievance Management System - Complaints Dada - Life Grievances Analysis - Non Life grievances.

### **TEXT BOOKS:**

1. *Mishra M.N.* 2012. **Insurance Principles and Practice.** (9<sup>th</sup> edition) S. Chand and co, New Delhi.
2. *Avtar Singh.* 2010. **Law of Insurance.** (2<sup>nd</sup> edition)

### **REFERENCE BOOKS**

1. *Haridas .R.* 2011. **Life insurance in India**
2. *Tyagi C.L and Madhu Tyagi.* 2013. **Insurance- Law and practice.**

<b>15UCO63C</b>	<b>CORE XVIII - INDIRECT TAX</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT - I**

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

### **UNIT - II**

Goods and Service Tax: Introduction to GST - Meaning - Objectives - Constitutional Amendment of GST- Salient features of GST- Kinds of GST : Central GST- State GST- Inter-state GST - Benefit of GST - Limitations of GST in India.

### **UNIT - III**

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model - Advantages of IGST Model - Exemption under GST - Model of GST with Examples

### **UNIT - IV**

GST on Export and Import - Calculation of Net cost of imported goods - Calculation of Sale Value after import - Net tax payable calculation of imported goods - Export value calculation- Refund calculation - Impact of GST in various Sectors.

## UNIT - V

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.


## TEXT BOOKS

1. *Balachandran.V*, 2006. "**Indirect Taxation**", Sultan Chand &Co., New Delhi.(Unit I,III,IV)
2. *Gupta R.L and Gupta V.K*, 2010. "**Indirect Tax**" Sultan Chand &Co., New Delhi (Unit I-V)
3. *CA Keshav, R, Garg*, 2017. "**GST Ready Reckoner**" 3<sup>rd</sup> Edition, Bharat Law House Pvt Ltd
4. *Nitya Tax Associates*, 2016. "**Basics of GST**", 1<sup>st</sup> Edition, Taxman's e-book House Pvt Ltd

## REFERENCE BOOKS:

1. *Datey V.S.*, 2016. "**Indirect Taxes**", (2<sup>nd</sup> edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishwanathan nagarajan*, 2011. "**Indirect Taxation**" (26<sup>th</sup> edition), Asia Law House Publishers.
3. *Vishal Saraogi and Roshan Lodha*, 2017. "**Goods & Service Tax Law the Ultimate Guide**", Lawpoint Publication Pvt Ltd.

  
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