

# BACHELOR OF COMMERCE

## SYLLABUS 2018-19

(Outcome Based Education)



### **Dr. N.G.P. ARTS AND SCIENCE COLLEGE**

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2<sup>nd</sup> Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto:info@drngpasc.ac.in) | Phone: +91-422-2369100

**Dr.N.G.P Arts and Science College (Autonomous)**

**BACHELOR OF COMMERCE  
REGULATIONS**

**ELIGIBILITY**

A candidate who has passed in Higher Secondary Examination with Commerce and Accountancy stream or Vocational stream as one of the course 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, course 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 programme of study of three academic years.

**Programme Educational Outcomes**

- To exert the inherent skills to link with the Industrial expectations in the ever - changing and challenging Global Competitive Business Scenario to construe as efficient professionals in accounting and taxation
- To get hold of destined critical and analytical positions out of progressive and comprehensive knowledge in banking and insurance
- To bloom as multifaceted entrepreneurs to offer employment opportunities and to build national economy

**Programme Outcomes**

- To gain an exhaustive acquaintance to lead as accounting professionals
- To obtain acumen in pursuit of communication and information technology to serve as tax consultants
- To become cognized to shine as marketing and finance experts
- To get along with knowledge in banking and insurance laws, policies and operations
- To shoulder the entrepreneurship in order to contribute for GDP's growth

## SCHEME OF EXAMINATIONS

Course Code	Course	Hrs. of Instruction	Exam Duration (Hrs.)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part- I							
17UTL11T/ 17UHL11H/ 17UML11M/ 17UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French-I	5	3	25	75	100	3
Part- II							
17UEG12E	English-I	5	3	25	75	100	3
Part- III							
18UCM001	Core- I: Principles of Accountancy	6	3	25	75	100	5
17UCO13B	Core- II:Business Organization & Office Management	6	3	25	75	100	5
18UFI001	Allied -I: Business Economics	6	3	25	75	100	4
Part- IV							
17UFC1FA	Environmental Studies	2#	2	-	50	50	2
		30				550	22
Second Semester							
Part- I							
17UTL21T/ 17UHL21H/ 17UML21M/ 17UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	5	3	25	75	100	3
Part- II							
17UEG22E	English-II	5	3	25	75	100	3
Part- III							
17UCO23A	Core-III: Financial Accounting	6	3	25	75	100	5
18UCO001	Core-IV: Principles of Management	6	3	25	75	100	5
17UCO2AA	Allied- II: Indian Economy	6	3	25	75	100	4

Dr.N.G.P Arts and Science College (Autonomous)

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C. A. 20/12/19  
 BoS Chairman/HoD  
 Department of Commerce  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 048



**B.Com (Students admitted for the A.Y. 2018-2019)**

<b>Part- IV</b>							
17UFC2FA	Value Education- Human Rights	2#	2	-	50	50	2
		<b>30</b>				<b>550</b>	<b>22</b>
<b>Third Semester</b>							
<b>Part- III</b>							
17UCO33A	Core-V: Higher Financial Accounting	6	3	25	75	100	4
18UCO33B	Core-VI: Commercial Law	5	3	25	75	100	4
18UCO002	Core-VII: Principles of Marketing	5	3	25	75	100	3
18UCO33D	Core-VIII: Business Research Methods	5	3	25	75	100	3
17UMA3AA	Allied-III: Mathematics for Business	5	3	25	75	100	4
<b>Part- IV</b>							
	NMEC I :	2	2	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Basic Tamil / Advanced Tamil (or) Yoga for Human Excellence / Women's Rights Constitution of India	2#	2	-	50	50	2
		<b>30</b>				<b>600</b>	<b>22</b>
<b>Fourth Semester</b>							
<b>Part- III</b>							
17UCO43A	Core-IX: Corporate Accounting	5	3	25	75	100	4
17UCO43B	Core-X: Company Law and Secretarial Practice	4	3	25	75	100	4
17UCO43C	Core-XI: Executive Business Communication	4	3	25	75	100	4

**B.Com (Students admitted for the A.Y. 2018-2019)**

17UMA4AA	Allied-IV : Statistics for Business	5	3	25	75	100	4
17UCO33D/ 18UCO4SA	Skill based Course-I : Computer Application in Business	4	3	20	55	75	4
17UCO4SP	Skill based Lab-I : Business Application Software	4	3	30	45	75	2
<b>Part- IV</b>							
	NMEC II :	2	2	-	50	50	2
17UFC4FA/ 17UFC4FB/ 17UFC4FC	Basic Tamil / Advanced Tamil (or) General Awareness	2#	2	-	50	50	2
		<b>30</b>				<b>650</b>	<b>26</b>
<b>Fifth Semester</b>							
<b>Part- III</b>							
18UCO53A	Core-XII: Higher Corporate Accounting	6	3	25	75	100	4
17UCO53B	Core -XIII: Banking Theory, Law and Practice	5	3	25	75	100	4
18UCM002	Core- XIV: Cost Accounting	5	3	25	75	100	4
18UCM007	Core -XV: Income Tax Law and Practice	6	3	25	75	100	4
	Elective -I :	4	3	20	55	75	4
18UCO5SP	Skill based Lab-II: Business Application Software- Tally 9.2	4	3	30	45	75	2
<b>Part -IV</b>							
17UCO53T	Industrial Training	Grade A to C					
		<b>30</b>				<b>550</b>	<b>22</b>
<b>Sixth Semester</b>							
<b>Part -III</b>							
18UCM003	Core- XVI: Management	6	3	25	75	100	4

**B.Com (Students admitted for the A.Y. 2018-2019)**

	Accounting						
17UCO63B	Core -XVII: Principles of Auditing	5	3	25	75	100	4
18UCO003	Core- XVIII: Indirect Tax	5	3	25	75	100	4
	Elective -II :	5	3	20	55	75	4
	Elective-III :	5	3	25/40	75/60	100	4
18UCO6SA	Skill based Course-II : Supply Chain Management	4	3	20	55	75	4
<b>Part -IV</b>							
<b>Part -V</b>							
17UEX65A	Extension Activity	-	-	-	50	50	2
		<b>30</b>				<b>600</b>	<b>26</b>
<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

**# Instruction hours - Placement**

**Bloom's Taxonomy based Assessment Pattern CA I :**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>		<b>Total</b>
Understand (K <sub>2</sub> )	A- 4 Questions with internal choice (each carries 5 marks)	20	300 Words	50
Apply, Analyse (K <sub>3</sub> , K <sub>4</sub> )	B- 3 Questions with internal choice (each carries 10 marks)	30	500 Words	

**Model and End Semester Examination (Maximum Marks: 75 (Or) 55)**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>		<b>Total</b>
Understand (K <sub>2</sub> )	A- 5 Questions with internal choice (each carries 5 marks) (Or) 5 Questions with internal choice (each carries 3 marks)	25 (Or) 15	300 Words (Or) 250 Words	75 (Or) 55
Apply, Analyse (K <sub>3</sub> , K <sub>4</sub> )	B - 5 Questions with internal choice (each carries 10 marks) (Or) 5 Questions with internal choice (each carries 8 marks)	50 (Or) 40	500 Words (Or) 450 Words	

**Components of Continuous Assessment:**

CA & Model	- 10 Marks (Or) 8 Marks
Rubrics Assessment	- 10 Marks (Or) 8 Marks
MCQ	- 5 Marks (Or) 4 Marks
Total	= 25 Marks (Or) 20 Marks

**ELECTIVE - I**

(Student shall select any one of the following Courses as Elective-I in Fifth Semester)

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>
1.	17UCO5EA	Business Finance
2.	17UCO5EB	Brand Management
3.	17UCO5EC	Fundamentals of Insurance

**ELECTIVE - II**

(Student shall select any one of the following Courses as Elective-II in sixth semester)

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>
1.	17UCO6EA	Entrepreneurial Development
2.	18UCO6EB	Customer Relationship Management
3.	17UCO6EC	Principles of Web Designing

**ELECTIVE - III**

(Student shall select any one of the following Courses as Elective-III in sixth semester)

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>
1.	17UCO6ED	Financial Markets
2.	17UCO6EE	Insurance Legislative framework
3.	17UCO6EV	Project Work & Viva Voce



**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 course as Non-major elective courses during their third and fourth semester.

<b>S.No</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>
1	III	<b>17UNM34N</b>	NMEC I : Fundamentals of Accounting
2	IV	<b>17UNM44N</b>	NMEC II : Business Economics

**Total Credit Distribution**

Courses	Credits	Total		Credits	Cumulative Total
Part I: Language	3	2x 100 =	200	06	12
Part II: English	3	2 x 100 =	200	06	
Part III:					
Core	5	4x100=	400	20	114
Core	4	12 x 100=	1200	48	
Core	3	2 x 100=	200	06	
Elective	4	2 x 75=	150	08	
Elective	4	1 x 100 =	100	04	
Allied	4	4 x 100 =	400	16	
Skill Based	4	2x 75 =	150	08	
Skill Based	2	2x 75 =	150	04	
Part IV:					
Value Education	2	2 x 50 =	100	04	12
Environmental studies	1	1x50=	50	02	
General Awareness	1	1x50=	50	02	
NMEC	2	2 x 50 =	100	04	
Part V:					
Extension Activity	2	-	50	02	02
Total			3500	140	140

**FOR PROGRAMME COMPLETION**

**Students have to complete the following:**

1. Part I, II, III, IV and V as mentioned in the scheme.

2. Industrial training: Course Code 17UCO53T.

- Student must undergo Industrial training for 15 days

during Summer Vacation in IV Semester. Internal and external

Examiner will evaluate the report in V Semester. Based on the performance

Grade will be awarded as follows:

A- 75 Marks and Above

B- 60-74 Marks

C- 40-59 Marks

Below 40 Marks – Re Appear

Earning Extra credits is **NOT MANDATORY** for programme completion

**Extra credits:**

<b>Courses</b>	<b>Credit</b>	<b>Total Credits</b>
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions	1	1
Type Writing / Short Hand Course	1	1
Diploma/Certificate/CA Foundation /CS Foundation/CMA	1	1
Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
<b>Total</b>		5

**Rules:**

The students can earn extra credits only if they complete the above during the programme period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for programme completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their programme period **(first to fifth semester)**.

**Self Study Courses offered by the Department of  
Commerce**

S. No.	Semester	Course Code	Course Title
1.	Semester <b>III</b>	17UCOSS1	PUBLIC RELATIONS
2.		17UCOSS2	SERVICES MARKETING

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their programme period ( **first to fifth semester**)
3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their programme period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/Certificate/ CA Foundation /CS Foundation /CMA to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CA Foundation/ CS Foundation/CMA have to enroll and complete the course during the programme period.
5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

17UTL11T	PART-I: தமிழ் - தாள் -1	SEMESTER - I
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**குறிக்கோள்:**

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு , பகுத்தறிவு, கலை மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

**பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்:**

பாடத்திட்டப் பகுப்பு முறை	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும் அளவு முறை
CO <sub>1</sub>	வாழ்க்கைத் திறன்கள் (Life Skills) - மாணவனின் செயலாக்கத்திறனைத் தாய்மொழி வாயிலாக ஊக்குவித்தல்	K <sub>1</sub> , K <sub>2</sub> , K <sub>3</sub>
CO <sub>2</sub>	மதிப்புக்கல்வி (Attitude and Value educations)	K <sub>2</sub> , K <sub>4</sub>
CO <sub>3</sub>	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K <sub>2</sub> , K <sub>3</sub> , K <sub>4</sub>
CO <sub>4</sub>	சூழலியல் ஆக்கம் (Ecology)	K <sub>4</sub>
CO <sub>5</sub>	மொழி அறிவு (Tamil knowledge)	K <sub>5</sub> , K <sub>6</sub>

K<sub>1</sub>-Remembering, K<sub>2</sub>-Understanding, K<sub>3</sub>-Applying, K<sub>4</sub>-Analysing, K<sub>5</sub>-Evaluating, K<sub>6</sub>-Creating

**Mapping with Programme outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S – Strong, M – Medium, L – Low

17UTL11T	PART-I: தமிழ் - தாள் -1	SEMESTER - I
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Total Credits: 3

Hours per week: 5

கவிதை - சிறுகதை - இலக்கிய வரலாறு - இலக்கணம்

அலகு -1 கவிதைகள் - நாட்டுப்பற்று

1. பாரததேசம் - பாரதியார்
2. புத்தகசாலை, புதிய உலகு செய்வோம்- பாரதிதாசன்
3. ஒற்றுமையே உயிர்நிலை - கவிமணி
4. அவனும் அவளும் - நாமக்கல் கவிஞர்

அலகு - 2 சமூகமும், இயற்கையும்

1. ஒப்பில்லாத சமுதாயம்- அப்துல் ரகுமான்
2. காகிதப்பூக்கள் - நா.காமராசன்
3. கரிக்கிறது தாய்ப்பால்- ஆரூர் தமிழ்நாடன்
4. மரங்கள்- மு.மேத்தா
5. ஹைகூ கவிதைகள் (10 கவிதைகள்)

அலகு - 3 பெண்ணியம்

1. தற்காத்தல் - பொன்மணி வைரமுத்து
2. மாங்கல்ய மரமும் தொட்டில் மரமும் - ஆண்டாள் பிரியாதர்சினி
3. அம்மா - செல்வநாயகி
4. நீரில் அலையும் முகம்- அ.வெண்ணிலா

அலகு - 4 சிறுகதைகள்

1. பொன்னகரம் - புதுமைப்பித்தன்
2. விடியுமா? - கு.ப.ரா.
3. குருபீடம் - ஜெயகாந்தன்
4. காய்ச்சமரம் - கி.ராஜநாராயணன்
5. புதியபாலம் - நா. பார்த்தசாரதி
6. பூ .....- மேலாண்மை பொன்னுசாமி
7. வேட்கை- சூர்யகாந்தன்

அலகு- 5 இலக்கிய வரலாறு, இலக்கணம்

1. தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும் (மரபு, புதுக்கவிதைகள்)
2. தமிழ்ச் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. வல்லினம் மிகும், மிகா இடங்கள்
4. ர, ற ; ல, ழ, ள ; ண, ந, ன, வேறுபாடு

பார்வை நூல்கள்:

- 1.செய்யுள் திரட்டு - தமிழ்த்துறை வெளியீடு
- 2.இலக்கிய வரலாறு - பேராசிரியர் முனைவர் பாக்யமேரி

<b>17UHL11H</b>	<b>PART-I: HINDI-I</b>	<b>SEMESTER - I</b>
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**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the fundamentals of novels and stories	<b>K1</b>
<b>CO2</b>	Understand the principles of translation work	<b>K2</b>
<b>CO3</b>	Apply the knowledge writing critical views on fiction	<b>K3</b>
<b>CO4</b>	Build creative ability	<b>K3</b>
<b>CO5</b>	Expose the power of creative reading	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

S – Strong, M – Medium, L – Low



17UHL11H	PART-I: HINDI-I	SEMESTER - I
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Total Credits: 3  
Hours Per Week: 5

## CONTENTS

### UNIT - I

गद्य – नूतन गद्य संग्रह (जय प्रकाश)

पाठ 1- रजिया

पाठ 2- मक्रील

पाठ 3- बहता पानी निर्मला

पाठ 4- राष्ट्रपिता महात्मा गाँधी

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड

अशोक नगर इलाहाबाद-211001

### UNIT - II

कहानी कुंज- डॉ वी.पी. 'अमिताभ' (पाठ 1-4)

प्रकाशक: गोविन्द प्रकाशन

सदर बाजार, मथुरा

उत्तर प्रदेश-281001

### UNIT - III

व्याकरण : शब्द विचार ( संज्ञा, सर्वनाम, कारक, विशेषण)

पुस्तक: व्याकरण प्रदिप - रामदेव

प्रकाशक: हिन्दी भवन 36

टेगोर नगर

इलाहाबाद-211024

### UNIT - IV

अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17

<b>17UML11M</b>	<b>PART-I: MALAYALAM-I</b>	<b>SEMESTER-I</b>
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**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the fundamentals of novels and stories	<b>K1</b>
<b>CO2</b>	Understand the principles of translation work	<b>K2</b>
<b>CO3</b>	Apply the knowledge writing critical views on fiction	<b>K3</b>
<b>CO4</b>	Build creative ability	<b>K3</b>
<b>CO5</b>	Expose the power of creative reading	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S – Strong, M – Medium, L – Low

17UML11M	PART-I: MALAYALAM-I	SEMESTER-I
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Total Credits: 3

Hours Per Week: 5

## CONTENTS

### Paper I Prose, Composition & Translation

This paper will have the following five units:

1. UNIT I & II - Novel
2. UNIT III & IV - Short story
3. UNIT V - Composition & Translation

### TEXT BOOKS:

1. Unit I & II -Naalukettu – M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)p
2. Unit III & IV - Manikkianum Mattu Prathana Kathakalum – Lalithampika Antharjanam (D.C.Books, Kottayam, Kerala)
3. 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 –Dr. 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-Dr. K.M. George,(Chief Editor) (D.C. Books, Kottayam)

<b>17UFL11F</b>	<b>PART-I: FRENCH- I</b>	<b>SEMESTER- I</b>
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**Preamble**

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the Basic verbs, numbers and accents	<b>K1</b>
<b>CO2</b>	To learn the adjectives and the classroom environment in France	<b>K2</b>
<b>CO3</b>	Learn the Plural, Articles and the Hobbies	<b>K3</b>
<b>CO4</b>	To learn the Cultural Activity in France	<b>K3</b>
<b>CO5</b>	To learn the Sentiments, life style of the French people and the usage of the conditional tense	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S – Strong, M – Medium, L – Low

<b>17UFL11F</b>	<b>PART-I: FRENCH- I</b>	<b>SEMESTER- I</b>
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**Total Credit: 3**  
**Hours per week: 5**

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<b>UNITÉ 1 – Ici, en France</b>		
<ul style="list-style-type: none"> <li>• Moi et les Autres</li> <li>• La France Express</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: s'identifier</li> <li>• RÉCEPTION ECRITE: Comprendre une annonce d'aéroport</li> <li>• RÉCEPTION ORALE: comprendre l'écrit de la rue (Panneaux, plaques, rues...)</li> <li>• PRODUCTION ÉCRITE: écrire un SMS</li> </ul>	<ul style="list-style-type: none"> <li>• Le présent des verbes: Je suis, je reste, J'arrive</li> <li>• Le lieu: (je suis) à... (je suis) ici</li> <li>• L'infinitif</li> </ul>
<b>UNITÉ 2 – Ici, en classe</b>		
<ul style="list-style-type: none"> <li>• Moi et le français</li> <li>• Le français dans le monde</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Se présenter</li> <li>• RÉCEPTION ORALE: Comprendre des consignes Orales</li> <li>• RÉCEPTION ÉCRITE: Comprendre une fiche D'inscription</li> </ul>	<ul style="list-style-type: none"> <li>• Tu/vous</li> <li>• Le présent des Verbes en-er et de être: je, tu, vous</li> <li>• La forme Impérative (tu, vous) Des verbes en-er</li> </ul>

	<ul style="list-style-type: none"> <li>• PRODUCTION ÉCRITE: écrire un texte à l'impératif</li> </ul>	
<b>UNITÉ 3 - Samedi</b>		
<ul style="list-style-type: none"> <li>• Le fil du temps</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: S'informer</li> <li>• RÉCEPTION ORALE: Comprendre une annonce</li> <li>• RÉCEPTION ÉCRITE: Comprendre un article (titres et illustrations)</li> <li>• PRODUCTION ÉCRITE: écrire des slogans</li> </ul>	<ul style="list-style-type: none"> <li>• Les articles Défines:le,la,les</li> <li>• A,de+le,la,les: Au,aux,du,des,à l', de l'</li> <li>• Être(présent)l'heure</li> <li>• Il faut+nom Il faut+infinitive</li> <li>• Phrases verbe+complément, Complément+verbe</li> </ul>
<b>UNITÉ 4 - Dimanche</b>		
<ul style="list-style-type: none"> <li>• Les activités Culturelles des Français</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Acheter,demander des Informations</li> <li>• RECEPTION ORALE: Comprendre les Titres du journal à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre les Informations</li> <li>• PRODUCTION ÉCRITE: Inventer des noms de journaux</li> </ul>	<ul style="list-style-type: none"> <li>• Faire, present</li> <li>• Avior, present</li> <li>• Il y a</li> <li>• Le présent des verbes en-er: Regarder</li> <li>• Combien?</li> <li>• Quand?</li> <li>• Complément de nom: Tremblement de terre, les noms de pays....</li> <li>• Du,des,de la(reprise U2)</li> </ul>

		<ul style="list-style-type: none"> <li>• Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa Mes,tes,ses</li> </ul>
<b>UNITÉ 5 - Dommage!</b>		
<ul style="list-style-type: none"> <li>• Un baby-boom en 2000 et 2001</li> <li>• L'amour, toujours</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: exprimer la tristesse, la peur, conseiller,encourager</li> <li>• RÉCEPTION ORALE: Comprendre une émission De radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un sondage</li> <li>• PRODUCTION ÉCRITE: écrire des blogs</li> </ul>	<ul style="list-style-type: none"> <li>• Est-ce que</li> <li>• Le present des verbes pouvoir,Vouloir</li> <li>• Le conditionnel des Verbs pouvoir, Vouloir</li> <li>• Ne...pas</li> </ul>

**TEXT BOOK:**

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd  
86,University Block Jawahar Nagar (Kamla Nagar),New Delhi – 110007

<b>17UEG12E</b>	<b>PART-I: English – I</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

This course will enable the graduates to communicate effectively in business context and acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

On successful completion of the course, students will be able to

**COURSE OUTCOMES:**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Develop the language fluency through reading	<b>K 5</b>
<b>CO2</b>	Illustrate the essence of fiction and non – fiction	<b>K 2</b>
<b>CO3</b>	Infer business orders, appointments, complaint calls and sales issues	<b>K 4</b>
<b>CO4</b>	Develop the language gaps through Grammar	<b>K 5</b>
<b>CO5</b>	Extend the skills on writing Reports, Paragraphs and Essays	<b>K 2</b>

**MAPPING WITH PROGRAMME OUTCOME**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	S	S	M	S

S – Strong, M – Medium, L – Low



17UEG12E	PART-I: English – I	SEMESTER - I
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Total Credits: 3  
Hours per week: 5

## CONTENTS

### UNIT I – READING

Reading Official letters and profiles

Reading advertisements

Reading News Reports

### UNIT II – FICTION & NON FICTION

The Highway Man – Alfred Noyes

Sounds I like to Hear – Ruskin Bond

Why Germans work fewer hours but produce more: A study in culture  
– Eryn Paul

### UNIT III- COMMUNICATION

Listening: Listening to public announcements

Listening to News Bulletins and Weather Forecast

Pronunciation: Introduction to Phonetics

Vowels and Consonants

Syllables and Word Stress

Speaking: Greetings and Introductions

Participating in social conversations

Talking over the telephone

Making requests and permission

### UNIT IV – GRAMMAR

Parts of Speech for corporate communication

Tenses in business situations

Subject Verb Agreement in business context

Sentence type and clauses needed for formal communication

Usage of Modal Verbs

**UNIT V – WRITING – (Creative and Persuasive)**

Writing Paragraphs

Taking and making notes

Writing Essays

Writing Reports

**TEXT BOOK:**

1. *Bhambhani, Nair & Hart. 2015. Embark. New Delhi: Cambridge University Press India Pvt. Ltd.*

**REFERENCE BOOK:**

1. *Bajwa & Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Chennai: Orient Black Swan.*

18UCM001	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER - I
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**PREAMBLE:**

To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K3,K4
CO3	Capture the procedures relating to bills of exchange, and Average due date	K2
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading concerns	K3,K4
CO5	Classify and apply appropriate methods of depreciation	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	S	L
CO2	S	L	L	M	M
CO3	S	L	M	S	L
CO4	S	S	S	S	L
CO5	S	M	L	S	M

S-Strong: M-Medium; L-Low

<b>18UCM001</b>	<b>CORE- I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER - I</b>
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**Total Credits: 5**

**Hours Per Week: 6**

**Note:** Distribution of Marks: 80% problems and 20% Theory.

## **CONTENTS**

### **UNIT -I**

Introduction – Advantages and Limitations of Accounting – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

### **UNIT - II**

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Errors and their rectification –Types of errors.

### **UNIT - III**

Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Books of Drawer and Acceptor – Honor and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Average Due Date – Meaning – Advantages – Calculation of Average Due Date.

### **UNIT - IV**

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and Income and Expenditure Account and Balance sheet – Difference between Receipts and Payments and Income and Expenditure Account.

## UNIT - V

Depreciation – Meaning – Causes – objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation – Straight line method – Diminishing Balance Method – Change in method of Depreciation – Sinking fund method.

### TEXT BOOKS:

1. *Reddy, T.S. and Murthy, A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Nagarajan, K.L., Vinayaka, Nand Mani P.L.* 2009. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.

### REFERENCE BOOKS:

1. *Jain, S.P., and Narang, K.* 2014. **Financial Accounting**. [Fifth Edition]. Kalyani Publishers, New Delhi.
2. *Gupta R.L* 2009. **Financial Accounting**. Sultan Chand & Company Ltd., New Delhi.
3. *Arulandam. M.A and Ramaan. K.S,* 2012. **Advanced Accountancy**. [Revised Edition]. Himalaya Publishing House, Mumbai.
4. *Pillai. R.S.N and Bagavathi, Uma.S.* 2012. **Fundamentals of Advanced Accounting (Volume I)**. [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

<b>17UCO13B</b>	<b>CORE- II:BUSINESS ORGANIZATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To know the Nature and types of business organizations, office administration and Process of decision-making.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the nature, scope and forms of business	K2
CO2	Locate business and aware of sources of finance	K3,K4
CO3	Understand the operations of stock exchange and chamber of commerce	K2
CO4	Learn to administer the office effectively	K2
CO5	Reach out automation of office for data processing and retrieval	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	L	L	M	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	M	M	M
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

17UCO13B	CORE- II:BUSINESS ORGANIZATION AND OFFICE MANAGEMENT	SEMESTER - I
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Total Credits: 5

Hours Per Week: 6

## 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 – 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 of Stock Exchanges - Functions of SEBI – DEMAT of shares -Chamber of Commerce.

### UNIT - IV

Office Administration and Management – 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.

### UNIT - V

Mechanization and Office Automation-Office machines and equipments – Data – Sources of Data – Methods of Collection -Data Processing Systems –Electronic data processing- 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. *Shukla M.C*, 2007. **Business Organization and Management**, [18th Edition], Sultan Chand and Company Ltd, New Delhi.

### REFERENCE BOOKS

1. *Gupta C.B*, 2013. **Business Organization** [8<sup>th</sup> Edition], Jain Book Agency, New Delhi.
2. *Bhushan Y.K.*, 2008. **Business Organization and Management**, [First Revised Edition] Sultan Chand and Sons, New Delhi.
3. *S.A. Sherlekar and V.S. Sherlekar*.2010 **Modern business organization and Office Management** , [First Edition] Himalaya publication House, Mumbai.
4. *Kathiresan.s and Radha.v.*, 2009. **Business Organization**, [Ninth Edition] Prasanna Publications, Chennai.



<b>18UFI001</b>	<b>ALLIED -I: BUSINESS ECONOMICS</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To understand the theories and concepts of business economics to take managerial decisions in the global competitive era

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K2
CO2	Analyze the factors determining the demand and supply	K3,K4
CO3	Aware of cost concepts and production functions with its relationship	K3,K4
CO4	Classify the market competitions to adopt appropriate pricing methods	K3,K4
CO5	Comprehend the methods of calculation of national income	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	M	M	S
CO2	L	S	S	S	S
CO3	M	M	S	S	S
CO4	L	M	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18UFI001	ALLIED -I: BUSINESS ECONOMICS	SEMESTER - I
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Total Credits: 4  
Hours Per Week: 6

## CONTENTS

### UNIT - I

**Business Economics:** Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

### UNIT - II

**Demand and Supply:** Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply - Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

### UNIT - III

**Cost Concepts:** Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

### UNIT - IV

**Market:** Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

### UNIT - V

**National Income:** National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

**TEXT BOOKS**

1. *Shankaran. S*, 2015 **Business Economics**, Margham Publication Chennai.(4<sup>th</sup> edition 1991 Reprint 2013).
2. *Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4<sup>th</sup> edition 1997 Reprint 2010).

**REFERENCE BOOKS**

1. *Dr.Ahuja. H.L* 2014.**Business Economics** [Eleventh Edition] Sultan Chand Publications. New Delhi.
2. *Shankaran. S*, 2013. **Economic Analysis**, Margham Publication Chennai.(7<sup>th</sup> edition)( Unit I-V)
3. *Manab Adhikary* 2010. **Business Economics** [ Second Edition] Excel Books, New Delhi
4. *Maheshwari P.C, Maheswari B.B & Sinha V.C* 2015. **Business Economics**, SBPD Publishing House, Agra.

17UFC1FA	PART-IV: VALUE EDUCATION- ENVIRONMENTAL STUDIES	SEMESTER - I
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Total Credits: 2  
Hours per week: 2

## CONTENTS

### UNIT- I

**The Multi Disciplinary Nature of Environmental Studies:** Definition, scope and importance-Need for public awareness-Natural resources-Natural resources and associated problems-Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyle...

### UNIT- II

**Eco System:** Concept of an eco system-structure and function of eco system- Producers, consumers and decomposers-Energy flow in the eco system-Ecological succession-Food chain, food webs and ecological pyramids-Forest ecosystem-Grassland eco system-Desert eco system-Aquatic eco system...

### UNIT- III

**Bio Diversity and its Conservation Introduction Definition: Genetic, Species and Eco System Diversity-Bio Geographical Classification Of India:** Value of bio diversity: conceptive use, productive use, social, ethical and option values-bio diversity at global, national and local levels-India as a mega diversity nation, hot spots-threats: habitat loss, poaching of wild life-man wild life conflicts-endangered and endemic species of India, conservation of bio diversity....

### UNIT- IV

**Environmental Pollution:** Definition-causes, effects and control measures of air, water, soil, noise, thermal pollution-soil waste management: causes, effects and

control measures of urban and industrial wastes-prevention of pollution-pollution case studies-disaster management: floods, earthquake, cyclone and landslides...

#### **UNIT- V**

**Social Issues and the Environment:** Sustainable development-urban problems related to energy-water conservation, rain water harvesting, watershed management-resettlement and rehabilitation of people ;its problems and concerns-environmental ethics: issues and possible solutions-climate change, global warming, ozone layer, depletion, acid rain, nuclear accidents and holo caust-consumerism and waste products-environmental protection act-air, water act-wild life protection act-forest conservation act-issues involved in enforcement of environmental legislation-public awareness-human population and the environment.

#### **TEXT BOOK:**

1. *Kumaraswamy. K, A. Alagappa Moses and M. Vasanthy. 2001, **Environmental Studies**. Thanjavur- National Offset Printers.*

17UTL21T	PART-II: தமிழ் - தாள் -2	SEMESTER - II
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**குறிக்கோள்:**

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு , பகுத்தறிவு, கலை மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

**பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்:**

பாடத்திட்டப் பகுப்பு முறை	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும் அளவு முறை
CO <sub>1</sub>	வாழ்க்கைத் திறன்கள் (Life Skills) - மாணவனின் செயலாக்கத்திறனைத் தாய்மொழி வாயிலாக ஊக்குவித்தல்	K <sub>1</sub> , K <sub>2</sub> , K <sub>3</sub>
CO <sub>2</sub>	மதிப்புக்கல்வி (Attitude and Value educations)	K <sub>2</sub> , K <sub>4</sub>
CO <sub>3</sub>	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K <sub>2</sub> , K <sub>3</sub> , K <sub>4</sub>
CO <sub>4</sub>	சூழலியல் ஆக்கம் (Ecology)	K <sub>4</sub>
CO <sub>5</sub>	மொழி அறிவு (Tamil knowledge)	K <sub>5</sub> , K <sub>6</sub>

K<sub>1</sub>-Remembering, K<sub>2</sub>-Understanding, K<sub>3</sub>-Applying, K<sub>4</sub>-Analysing, K<sub>5</sub>-Evaluating, K<sub>6</sub>-Creating

**Mapping with Programme outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S – Strong, M – Medium, L – Low

17UTL21T	PART-II: தமிழ் - தாள் -2	SEMESTER - II
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Total Credits: 3

Hours per week: 5

செய்யுள் - உரைநடை - இலக்கிய வரலாறும் இலக்கணமும்

அலகு - 1

1.திருக்குறள் - அ. கூடா நட்பு (அ.எண் 83)

ஆ.கள்ளுண்ணாமை (அ.எண் 93)

இ. குறிப்பறிதல் (அ.எண் 110)

ஈ. காதல் சிறப்புரைத்தல் (அ.எண் 113)

2.மூதுரை -ஒளவையார் (10 பாடல்கள்- 6,7,9,10,14,16,17,23,26,30)

அலகு - 2

1.புரட்சிக்கவி - பாரதிதாசன்

அலகு - 3 உரைநடை

1. சங்க நெறிகள் - வ.சுப.மாணிக்கம்

2. கர்ணனும் கும்பகர்ணனும் - ரா.பி.சேதுப்பிள்ளை

3. அறிவியலும் கலையும்- மு.வரதராசன்

அலகு - 4 உரைநடை

1. வாழ்வியல் இயக்கம் - குன்றக்குடி அடிகளார்

2. பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் - வே.ஆனைமுத்து

3. போதைப்பொருள் - அமுதன்

அலகு - 5 இலக்கிய வரலாறும் இலக்கணமும் (பாடத்திட்டம் தழுவியது)

1. பதினெண்கீழ்க்கணக்கு நூல்கள்

2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

3. வழு, வழுவமைதி,வழாநிலை

4. பிறமொழிச் சொற்களைத் தமிழில் மொழிபெயர்த்தல்

பார்வை நூல்கள்:

1.செய்யுள் திரட்டு - தமிழ்த்துறை வெளியீடு

2.இலக்கிய வரலாறு - பேராசிரியர் முனைவர் பாக்கியமேரி

<b>17UHL21H</b>	<b>PART-II: HINDI-II</b>	<b>SEMESTER - II</b>
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**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the fundamentals of novels and stories	<b>K1</b>
<b>CO2</b>	Understand the principles of translation work	<b>K2</b>
<b>CO3</b>	Apply the knowledge writing critical views on fiction	<b>K3</b>
<b>CO4</b>	Build creative ability	<b>K3</b>
<b>CO5</b>	Expose the power of creative reading	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

S – Strong, M – Medium, L – Low



17UHL21H	PART-II: HINDI-II	SEMESTER - II
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Total Credits: 3

Hours Per Week: 5

### CONTENTS

#### UNIT - I

आधुनिक पद्य - शबरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरबारी बिल्डिंग,

महात्मा गाँधी मार्ग, इलाहाबाद-211001

#### UNIT - II

उपन्यास : सेवासदन-प्रेमचन्द

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड'

अशोक नगर इलाहाबाद-211001

#### UNIT - III

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17

#### UNIT - IV

पत्र लेखन: (औपचारिक या अनौपचारिक)

<b>17UML21M</b>	<b>PART-II: MALAYALAM-II</b>	<b>SEMESTER-II</b>
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**Preamble:**

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the fundamentals of novels and stories	<b>K1</b>
<b>CO2</b>	Understand the principles of translation work	<b>K2</b>
<b>CO3</b>	Apply the knowledge writing critical views on fiction	<b>K3</b>
<b>CO4</b>	Build creative ability	<b>K3</b>
<b>CO5</b>	Expose the power of creative reading	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S – Strong, M – Medium, L – Low

17UML21M	PART-II: MALAYALAM-II	SEMESTER- II
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Total Credit: 3  
Hours per week: 5

**PAPER II PROSE: NON-FICTION**

This Paper will have the following five units:

UNIT I & II                      Biography  
UNIT III, IV & V              Travelogue

**TEXT BOOKS:**

1. Unit III, IV & V    Kappirikalude Nattil - *S.K. Pottakkadu* (D.C. Books, Kottayam)
2. Kannerum Kinavum - *V.T. Bhatathirippadu* Autobiography (D.C. Books, Kottayam)

**REFERENCE BOOKS:**

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

<b>17UFL21F</b>	<b>PART-II: FRENCH- II</b>	<b>SEMESTER- II</b>
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**Preamble**

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statements</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the Basic verbs, numbers and accents	<b>K1</b>
<b>CO2</b>	To learn the adjectives and the classroom	<b>K2</b>
<b>CO3</b>	Learn the Plural, Articles and the Hobbies	<b>K3</b>
<b>CO4</b>	To learn the Cultural Activity in France	<b>K3</b>
<b>CO5</b>	To learn the Sentiments, life style of the French people and the usage of the conditional tense	<b>K2</b>

**K1-Remembering, K2- Understanding, K3- Applying**

**Mapping with Programme Outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

S – Strong, M – Medium, L – Low

<b>17UFL21F</b>	<b>PART-II: FRENCH-II</b>	<b>SEMESTER- II</b>
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**Total Credit: 3**  
**Hours per week: 5**

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<b>UNITÉ 1 – Super!</b>		
<ul style="list-style-type: none"> <li>• L'égalité homme/femme</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur</li> <li>• RÉCEPTION ORALE: Comprendre un jeu radiophonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre des annonces</li> <li>• PRODUCTION ÉCRITE: Écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• Les noms de professions masculine/feminine</li> <li>• Le verbe finir et les Verbes du groupe en-ir</li> <li>• Le present de l'impératif</li> <li>• Savoir(present)</li> <li>• Le participe passé: Fini, aimé, arrive, dit,écrit</li> <li>• Quel(s), quelle(s)... Interrogatif et Exclamatif</li> <li>• À + infinitive</li> <li>• Les articles: n,une,des</li> </ul>
<b>UNITÉ 2 – Quoi?</b>		
<ul style="list-style-type: none"> <li>• Le 20 siècle: Petits progrès Grand progrès</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Decrire quelque chose, une personne</li> <li>• RECEPTION ORALE: Comprendre un message publicitaire</li> <li>• RÉCEPTION ÉCRITE: Comprendre un dépliant touristique</li> <li>• PRODUCTION ÉCRITE: Écrire des petites annonces</li> </ul>	<ul style="list-style-type: none"> <li>• On</li> <li>• Plus, moins</li> <li>• Le verbe aller:</li> <li>• Present, impératif</li> <li>• Aller + infinitive</li> <li>• Le pluriel en -x</li> </ul>

<b>UNITÉ 3 – Et après</b>		
<ul style="list-style-type: none"> <li>• Nouvelles du jour</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Raconteur, situer un récit dans le temps</li> <li>• RÉCEPTION ORALE: Comprendre une description</li> <li>• RÉCEPTION ÉCRITE: Comprendre un test</li> <li>• PRODUCTION ÉCRITE: écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• L'imparfait:: quelques forms pour introduire le récit: Il faisait, il y avait, il Était</li> <li>• Un peu, beaucoup, trop, Assez</li> <li>• Très</li> <li>• Le verbe venir: Présent, impératif</li> <li>• En Suisse, au Maroc, aux Etats-Unis</li> </ul>
<b>UNITÉ 4– Mais oui!</b>		
<ul style="list-style-type: none"> <li>• La génération des 20-30 ans</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Donner son opinion, Expliquer pourquoi</li> <li>• RÉCEPTION ORALE: Comprendre des informations à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un texte informatif</li> <li>• PRODUCTION ÉCRITE: écrire un mél de protestation</li> </ul>	<ul style="list-style-type: none"> <li>• Répondre, prendre: Présent, impératif, part Passé</li> <li>• Parce que pourquoi</li> <li>• Tout/ tous, toute/ s Tous/ toutes les... (répétition action)</li> </ul>
<b>UNITÉ 5– Mais non!</b>		
<ul style="list-style-type: none"> <li>• De la ville à la campagne</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Débat:: exprimer l'accord, exprimer le Désaccord</li> <li>• RECEPTION ORALE: Comprendre un message sur un répondeur téléphonique</li> <li>• RÉCEPTION ÉCRITE:</li> </ul>	<ul style="list-style-type: none"> <li>• Le verbe devoir: Present et participe passé</li> <li>• Le verbe vivre, present</li> <li>• Aller + infinitive</li> <li>• Venir+ infinitive</li> <li>• Etre pour/ contre</li> </ul>

	Comprendre un témoignage • PRODUCTION ECRITE: Rediger des petites Announces immobilières	
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**TEXT BOOK:**

1. *Marcella Di Giura Jean-Claude Beacco*, **Alors I.** Goyal Publishers Pvt Ltd  
86, University Block Jawahar Nagar (Kamla Nagar) New Delhi – 110007

<b>17UEG22E</b>	<b>PART-II: English - II</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To enable the graduates to communicate effectively in business context and to acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

**COURSE OUTCOMES:**

On successful completion of the course, students will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Develop language fluency through reading	<b>K 3</b>
<b>CO2</b>	Compare fiction and non - fiction	<b>K 2</b>
<b>CO3</b>	Take part in business exchange through listening and speaking	<b>K 4</b>
<b>CO4</b>	Develop the language learning through Grammar	<b>K 3</b>
<b>CO5</b>	Construct business letters, resumes, cover letters, emails and blogs	<b>K 3</b>

**MAPPING WITH PROGRAMME OUTCOME**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	S	S

S - Strong, M - Medium, L - Low



17UEG22E	PART-II: English – II	SEMESTER - II
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Total Credits: 3  
Hours per week: 5

## CONTENTS

### UNIT I - READING

Reading charts, tables, schedules & graphs

Reading online content

### UNIT II - FICTION & NON FICTION

The Tell – Tale Heart – Edgar Allen Poe

Technology

### UNIT III - COMMUNICATION

Listening: Listening to lectures and talks

Listening to speeches

Speaking: Making enquires

Making suggestions

Expressing gratitude and apologizing

Complaining

### UNIT IV - GRAMMAR

Articles

Voices

Reported Speech

Conditional Clauses (Type I)

### UNIT V - WRITING

Drafting formal and Cover Letters

Preparing Resume

Writing E-mails and Blogs

**TEXT BOOK:**

1. *Bhambhani, Nair & Hart*. 2015. *Embark*. New Delhi: Cambridge University Press India Pvt. Ltd.

**REFERENCE BOOK:**

1. *Bajwa & Kaushik*. 2010. *Springboard to Success- Workbook for Developing English and Employability Skills*. Chennai: Orient Black Swan.

17UCO23A	CORE -III: FINANCIAL ACCOUNTING	SEMESTER - II
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**PREAMBLE:**

To understand the accounting procedures relating to Consignment , Joint venture, Investment, Single entry, Royalty, Departmental and Hire purchase to record business transactions

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the accounting procedures relating to consignment and joint venture to prepare ledger accounts	K2
CO2	Calculate interests in valuing investments and figure out royalties to take financial decisions	K3,K4
CO3	Find out opening or closing capital and profit or loss during the financial year	K3, K4
CO4	Ascertain the profit or loss during inter-department or inter-branch transfer of goods	K3, K4
CO5	Prepare hire purchase and installment accounts	K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	M	S

S-Strong; M-Medium; L-Low

17UCO23A	CORE -III: FINANCIAL ACCOUNTING	SEMESTER - II
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Total Credits: 5

Hours Per Week: 6

**Note:** Distribution of Marks: 80% Problems and 20% Theory.

## CONTENTS

### UNIT - I

**Consignment and Joint Venture:** Accounting for Consignments - Consigner's Book - Consignee's Book - Accounting for Joint ventures - Joint ventures account - Co venture's account - Joint bank account.

### UNIT - II

**Investment:** 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 Purchase 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. *Jain,S.P., and Narang,K.* 2012. **Advanced Accountancy- I** [18<sup>th</sup> Edition]. Kalyani Publishers, Ludhiana.

**REFERENCE BOOKS**

1. *Gupta R L. and Radhasawmy.* 2013. **Advanced Accountancy- I** [13<sup>th</sup> Edition]. Sultan Chand & Company Ltd, New Delhi.
2. *Dr. Radha.v*, 2010. **Financial Accounting** (1<sup>st</sup> edition 2010, Reprint 2012), KB Printers Chennai.
3. *John Gabriel. S and Marcus.A*, 2010. **Financial Accounting** (Edition 2010), Tata McGraw Hill Education Pvt Ltd.
4. *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 and V).

<b>18UCO001</b>	<b>CORE- IV: PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To capture the principles of management and leadership skills to work in or run an organization

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the nature, scope and principles of management	K2
CO2	Learn the steps in planning and decision making	K3,K4
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3,K4
CO4	Know the Recruitment process, motivation and leadership styles	K1
CO5	Comprehend the techniques of control and co-ordination for further implementation and growth	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18UCO001	CORE- IV: PRINCIPLES OF MANAGEMENT	SEMESTER - II
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Total Credits: 5  
Hours Per Week: 6

## CONTENTS

### UNIT - I

**Management:** Definition - Nature and Scope - Importance -Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Management By Objectives (MBO) - Management By Exception (MBE).

### UNIT - II

**Planning:** Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making.

### UNIT - III

**Organisation:** Definition - Principles - Types - Importance -Elements of Organisation Process - Delegation and Decentralization - Span of Control - Departmentation.

### UNIT - IV

**Staffing:** Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories - Leadership - Types - Qualities of a Good Leader

### UNIT - V

**Control:** Meaning and Definition - Need and Significance of Control - Process of Control - Techniques of Control. Co-ordination - Need and techniques.

**TEXT BOOKS:**

1. *Dinkar Pagare*, 2011. **Business Management** [Fifth Edition] Sultan Chand & Sons, New Delhi. (Unit I – Unit V)
2. *Prasad L.M*, 2015. **Principles and Practice of Management** [Eight Edition], Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. R.K.Sharma And Shashi K.Gupta, 2015. **Principles of Management**, Kalyani Publishers, New Delhi.
2. Tripathi & Reddy, 2004. **Principles of Management**, Tata McGraw-Hill Education, New Delhi.
3. Jayasankar.J , 2015. **Principles of Management**, Margham Publishers, Chennai.
4. *Ramaswamy.T*, 2012. **Principles of Management** [Eight Edition] Himalaya Publishing Home Pvt Ltd, Mumbai (Unit I – Unit V)



<b>17UCO2AA</b>	<b>ALLIED II - INDIAN ECONOMY</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To understand the relevance of nation's financial and natural resources to build the nation as self-reliance and ever-growing

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Collect the information regarding characteristics of developed and developing economy	K2
CO2	Know about the growth of population and poverty alleviation	K3,K4
CO3	Assort the causes for low productivity in agriculture and need for green revolution	K3,K4
CO4	Clinch the role of industries in economic development	K2
CO5	Analyze the causes for industrial disputes to adopt appropriate arbitration policies	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	S	S	S
CO2	M	M	M	S	S
CO3	M	M	M	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCO2AA	ALLIED II - INDIAN ECONOMY	SEMESTER - II
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Total Credits: 4  
Hours Per Week: 6

## CONTENTS

### UNIT - I

**Economy:** Meaning of Developed and Developing Economy - Characteristics of Indian Economy. Determinants of Development and Growth: Economic and Non Economic factors - Difference between Economic Development and Economic Growth - Obstacles in Economic Development.

### UNIT - II

**Population:** Features of Indian population- Size and Growth of Population-Causes for growing population -Problems in Over Population. Measures for Population Control: Migration- Redistribution- Economic Development – Population Policy and Family Planning.

### UNIT - III

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

### UNIT - IV

**Industry:** Role of Industries in Economic Development – New Industrial Policy 1991- Criticisms in New Industrial Policy 1991 – Role of Small Scale and Cottage Industries in Indian economy-Problems of Small Scale Industries.

## UNIT - V

**Labour:** Meaning-Agricultural Labour- Causes for Poor Conditions- Measures to Improve the Conditions. Industrial Labour- Features of Industrial Labour. Industrial Disputes: Meaning- Causes for Industrial Disputes - Methods of Settling Industrial Disputes.

### TEXT BOOKS

1. *Sankaran.S.2015. Indian Economy, [Thirteenth Edition], Margham Publications, Chennai. (UNIT I to V)*
2. *Rangarajan, C. 1998.Indian Economy Money & Finance, [8<sup>th</sup> Edition],UBS Publishers' New Delhi.*

### REFERENCE BOOKS

1. *Ramesh Singh, 2015.Indian Economy, [6<sup>th</sup> Edition], Mc-Graw Hill Education, New Delhi.*
2. *Sundaram K.P.N. and Ruddar datt, 2014, Indian Economy, [70<sup>th</sup> Edition], S Chand, New Delhi*
3. *Metha.P.L., 2016. Managerial Economics, Sultan Chand Sons, New Delhi.*
4. *Cauvery.R.,Dr.Sudha Nayak. U.K., Girija.M. and Dr.Meenakshi.R. 2010. Managerial Economics. S.Chand, New Delhi.*

17UFC2FA	PART-IV:VALUE EDUCATION- HUMAN RIGHTS	SEMESTER - II
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Total Credits: 2  
Hours per week: 2

## CONTENTS

### UNIT- I

#### **Concept of Human Values, Value Education Towards Personal Development**

Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education.

**Personal Development:** Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers.

**Character Formation towards Positive Personality:** Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

### UNIT - II

#### **Value Education Towards National and Global Development National and**

**International Values:** Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity.

Social Values - Pity and probity, self control, universal brotherhood.

Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious Values - Tolerance, wisdom, character.

Aesthetic values - Love and appreciation of literature and fine arts and respect for the same.

National Integration and international understanding.

### UNIT - III

**Impact of Global Development on Ethics and Values:** Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise.

**Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality:** Comparison and competition; positive and negative thoughts.

Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

#### **UNIT - IV**

##### **Therapeutic Measures**

Control of the mind through

- a. Simplified physical exercise
- b. Meditation – Objectives, types, effect on body, mind and soul
- c. Yoga – Objectives, Types, Asanas
- d. Activities:
  - (i) Moralisation of Desires
  - (ii) Neutralisation of Anger
  - (iii) Eradication of Worries
  - (iv) Benefits of Blessings

#### **UNIT- V**

##### **Human Rights**

1. Concept of Human Rights – Indian and International Perspectives
  - a. Evolution of Human Rights
  - b. Definitions under Indian and International documents
2. Broad classification of Human Rights and Relevant Constitutional Provisions.
  - a. Right to Life, Liberty and Dignity
  - b. Right to Equality
  - c. Right against Exploitation
  - d. Cultural and Educational Rights
  - e. Economic Rights
  - f. Political Rights
  - g. Social Rights
3. Human Rights of Women and Children
  - a. Social Practice and Constitutional Safeguards
    - (i) Female Foeticide and Infanticide
    - (ii) Physical assault and harassment
    - (iii) Domestic violence
    - (iv) Conditions of Working Women
4. Institutions for Implementation
  - a. Human Rights Commission
  - b. Judiciary
5. Violations and Redressal
  - a. Violation by State
  - b. Violation by Individuals

- c. Nuclear Weapons and terrorism
- d. Safeguards.

**REFERENCE BOOKS:**

1. *Dey A. K*, 2002, **Environmental Chemistry**. New Delhi – Vile Dasas Ltd.
2. *Gawande . E.N*. **Value Oriented Education**. Vision for better living.  
New Delhi, Saruptsons.
3. *Brain Trust Aliyar*, 2008, **Value Education for health, happiness and harmony**.  
Vethathiri publications, Erode.
4. *Ignacimuthu S. J. S*, 1999, **Values for life**. Bombay Better Yourself.
5. *Seetharam. R. (Ed)*, 1998 , **Becoming a better Teacher** Madras Academic Staff  
College.
6. *Grose. D. N* , 2005, **A text book of Value Education**. Dominant Publishers and  
Distributors, New Delhi.
7. *Shrimali K. L*, 1974, **A Search for Values in Education**. Vikas Publishers, Delhi.
8. *Yogesh Kumar Singh & Ruchika Nath* , 2005, **Value Education**.  
P. H Publishing Corporation, New Delhi.
9. *Venkataram & Sandhiya. N*, 2001, **Research in Value Education**.  
APH Publishing Corporation, New Delhi.
10. *Ruhela S. P*. **Human Value and Education**. Sterling publishers, New Delhi.
11. *Brain Trust Aliyar*, 2004, **Value Education for Health, Happiness and  
Harmony**. Vethathiri publications , Erode.
12. *Swami Vivekananda* , 2008, **Personality Development**. Advaita Ashrama,  
Kolkata.
13. *Swami Jagadatmananda*, **Learn to Live**. Sri Ramakrishna Math, Chennai.

17UCO33A	<b>CORE- V: HIGHER FINANCIAL ACCOUNTING</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To solve the problems and analyze the financial arbitration cases relating to company accounts and partnership accounts.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Obtain knowledge in fixed and fluctuating capital and Prepare Final accounts of Partnership firms	K3,K4
CO2	Understand the calculation of ratios and treatment of goodwill	K2
CO3	Prepare the revaluation of assets and liabilities account and payment to the retiring partner	K2,K3
CO4	Solve the problems relating to amalgamation of firms	K4
CO5	Apply the piecemeal distribution method in valuing assets during dissolution of partnership firms	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UCO33A	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.**

### CONTENTS

#### UNIT - I

**Partnership Accounts:** Division of Profits – Fixed and Fluctuating Capital – Past Adjustments- Guarantee of Profits – Profit and Loss appropriation Account - Final accounts of Partnership firms

#### UNIT - II

**Admission of a Partner:** Adjustment in profit sharing ratio – Calculation of sacrificing ratio – Treatment of goodwill.

#### UNIT - III

**Retirement and Death of a Partner:** Profit sharing ratio – Gaining ratio - Treatment of goodwill – Revaluation of assets and liabilities – Treatment of undistributed profit and losses – Payment to the retiring partner

#### UNIT - IV

**Amalgamation of Partnership Firms:** Forms of amalgamation of firms - Treatment in the books of amalgamating firms

#### UNIT - V

**Dissolution of Partnership Firms:** Modes of dissolution – Accounting treatments – Treatment of goodwill – Treatment of unrecorded assets and liabilities - Piecemeal distribution of assets.



**TEXT BOOKS:**

1. *Reddy.T.S. and Murthy.A*, 2008, "**Financial Accounting**", Margham Publications, Chennai.
2. *Jain S.P. & Narang K.L.*, 2017 "**Advanced Accounting**", Kalyani Publications, New Delhi. (UNIT I to IV).

**REFERENCE BOOKS:**

1. *Dr.Arulanandam M.A, Dr. Raman K.S.*, 2003, "**Advanced Accountancy, Part-I**", Himalaya Publishing House, Chennai.
2. *Shukla, M.C, Grewal .T.S and Gupta .S.C.* "**Advanced accounts**" Vol-2 (Reprint 2014) S.Chand Publications, New Delhi. (Unit I-V)
3. *Gupta R L. and Radhasawmy.* 2013. **Advanced Accountancy- I** [13<sup>th</sup> Edition]. Sultan Chand & Company Ltd, New Delhi.
4. *Maheswari.S.N.*2013. **Advanced Accountancy- I** [10<sup>th</sup> Edition]. Sultan Chand & Company Ltd, New Delhi.

<b>18UCO33B</b>	<b>CORE -VI: COMMERCIAL LAW</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To Aware of laws relating to business contracts and sale of goods in India

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the Concepts and Classification of laws and contracts	K1, K2
<b>CO2</b>	Obtain Knowledge on performance of Contract, discharge of contract and Remedies for breach of Contract	K2, K3
<b>CO3</b>	Be acquainted with the procedures for creating agency and termination of agency	K2, K3
<b>CO4</b>	Aware of Contract of Indemnity and Guarantee	K1, K3
<b>CO5</b>	Understand the law relating to Sale, Agreement to Sell, Conditions Warranties and Transfer of ownership	K1 ,K2, K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	M	M	S

S-Strong; M-Medium; L-Low

18UCO33B	CORE -VI: COMMERCIAL LAW	SEMESTER - III
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Total Credits: 4

Hours Per Week:5

## 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

**Contract:** Capacity to contract- Free consent - Quasi contracts - Contingent contracts - Performance of contract - Discharge of contract - Remedies for breach of contract.

### UNIT - III

**Agency:** 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 Liabilities 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 - 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*, 2014. **Elements of Mercantile Law** [34<sup>th</sup> Edition], Sultan Chand & Sons, New Delhi (UNIT I to V)
2. *Kuchal M.C*, 2010. **Business Law**, [5<sup>th</sup> Edition] ,Vikas Publishing House, New Delhi

**REFERENCE BOOKS**

1. *Chandha P.R*, 2008 **Business Law**, [9<sup>th</sup> Edition], Galgotia Publishing Company, New Delhi.
2. *Pillai R.S.N and Bhagavathy*, 2007.**Business Law** [Reprint 2013], Sultan chand & sons, New Delhi.
3. *Shukla.M.C*,2010 *Mercantile Law* [13<sup>th</sup> Edition], Sultan Chand & sons, New Delhi.
4. *Jayasankar.J*, 2012. **Business Laws** [5<sup>th</sup> Edition], Margham Publications, Chennai

<b>18UCO002</b>	<b>CORE-VII: PRINCIPLES OF MARKETING</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To understand the concept of marketing mix, segmentation, global marketing, marketing research and consumer behavior to evaluate and formulate marketing strategies.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the concept of marketing and its types	K2
CO2	Learn the functions of marketing	K3,K4
CO3	Analyze the factors determining consumer behavior and market segmentation	K4
CO4	Classify the marketing mix to adopt suitable pricing and promotional strategy	K3, K4
CO5	Aware of consumerism and Consumer Protection Act	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	M	M	S	S	S
CO4	M	M	S	S	S
CO5	M	M	S	S	S

S-Strong; M-Medium; L-Low

18UCO002	CORE-VII: PRINCIPLES OF MARKETING	SEMESTER - III
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Total Credits: 3  
Hours Per Week: 5

## CONTENTS

### UNIT I

**Marketing :** Definition of Market and Marketing - Importance of Marketing - Modern Marketing Concept - Global Marketing - E-marketing -Telemarketing - Green Marketing - Marketing Ethics - Career Opportunities in Marketing

### UNIT II

**Marketing Functions:** Buying -Selling -Transportation - Storage - Financing -Risk Bearing -Standardization -Market Information.

### UNIT III

**Consumer Behavior:** Meaning -Need for Studying Consumer Behavior-Factors Influencing Consumer Behavior- Market Segmentation - Customer Relationship 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 - Advertisement - Media of advertisement - Place mix - Promotion Mix - Importance of channels of distribution -Functions of Middlemen - Importance of Retailing in today's context

### UNIT V

**Marketing and Government** - Bureau of Indian Standards - Agmark - Consumerism - Consumer Awareness - Consumer Protection Act - Rights of Consumers.

**TEXT BOOKS**

1. *Pillai.R.S.N and Baghavathy.N, Modern Marketing* (edition 1987, Reprint 2012). Sultan Chand and sons Publishers, New Delhi. (Unit-I-IV)
2. *Ramasamy.R. V.S and Namakumari, Marketing Management*, (3rd Edition), MacMillan India Limited, New Delhi.

**REFERENCE BOOKS**

1. *Gupta .C.B and RajanNair .N, Marketing Management*. (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers, New Delhi.
2. *Philip Kotler, 2014 Principles of Marketing* (16<sup>th</sup> Edition 2014). Pearson Education Pvt. ( Unit I-V) \*\*

<b>18UCO33D</b>	<b>CORE-VIII: BUSINESS RESEARCH METHODS</b>	<b>SEMESTER - III</b>
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To understand the basic knowledge on research methods that equips one to make decisions based on business conditions

### **COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand about the research methods and techniques	<b>K1</b>
<b>CO2</b>	Identify the research problem and appropriate method for data collection	<b>K2,K3</b>
<b>CO3</b>	Analyze the scaling techniques used for editing and tabulating data	<b>K3,K4</b>
<b>CO4</b>	Acquire the knowledge of statistical tools used for analyzing the data	<b>K3,K4</b>
<b>CO5</b>	Interpret the data and summarize the report	<b>K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

### **MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low



18UCO33D	CORE-VIII: BUSINESS RESEARCH METHODS	SEMESTER - III
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Total Credits: 3

Hours Per Week: 5

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

## CONTENTS

### UNIT - I

**Research:** Meaning and Definition - Objectives and Motives of Research - Social Research: Meaning - Characteristics - Types - Pure vs. Applied Research - Descriptive vs. Analytical Research - Quantitative vs. Qualitative Research - Importance and Limitations of Social Research.

### UNIT - II

**Research Formulation:** Defining and Formulating the Research Problem - Selecting the problem - Necessity of defining the problem - Importance of literature review in defining a problem - Literature review - Data collection- web as a source- Development of working hypothesis.

### UNIT - III

**Research Design and Methods:** Research design - Basic Principles - Need of Research Design - Features of Good Design - Important Concepts Relating to Research Design - Types of Research Design - Descriptive, Diagnostic, Exploratory and Experimental Design.

### UNIT - IV

**Data:** Types of Data - Primary vs. Secondary Data - Methods of Primary Data Collection - Survey vs. Observation - Experiments - Construction of Questionnaire - Sampling Plan - Sample size - Sampling Methods - Coding, Editing and Tabulation of Data; Various kinds of Charts and Diagrams used in Data Analysis - Chi-square Analysis - 't'-Test.

## UNIT - V

**Interpretation and Reporting writing:** Types and contents and style of Report - Steps in Drafting Reports - Illustrations and Tables - Bibliography, Referencing and Footnotes - Oral Presentation - Ethics in Research.

### TEXT BOOKS:

1. *Kothari C.R., (2004), **Research Methodology**, Methods and Techniques, Third Edition, New Age International Publishers, New Delhi.*
2. *Gupta, S.P. 2011. **Statistical Methods** [Forty First Editions]. Sultan Chand & Sons, New Delhi.*

### REFERENCE BOOKS:

1. *Murthy, C. 2009. **Research Methodology** [First Edition]. Vrinda Publications Pvt. Ltd., New Delhi.*
2. *Saravanavel P., **Research Methodology**, Fifteenth Edition, Kitab Mahal, New Delhi, 2004.*
3. *Gupta Shashi K. and Rangi Praneet., 2017 **Research Methodology Methods, Tools and Techniques**, Fifth Edition, Kalayani Publishers, New Delhi.*
4. *Singh G .B., 2015. **Research Methodology With SPSS**, Paradise Publishers, Jaipur.*

<b>17UMA3AA</b>	<b>Allied-III: MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER-III</b>
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**PREAMBLE**

- To gain the basic mathematics concepts and formulate the mathematical problems.
- Apply mathematical techniques to solve the modern business problems.

**COURSE OUTCOMES**

In the successful completion of the course, student will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1.	Learn basic concepts of set theory and Venn diagrams.	K1
CO2.	Use mathematical logic to find the terms of series and sequence.	K2
CO3.	Perform basic operations in matrices and solve the linear equations.	K2
CO4.	Understanding the basic terms and independently solving of business problem.	K3
CO5.	Develop and solve the unknown values using interpolation.	K3

**Mapping with Programme outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	S	M	S	M
CO2	S	M	S	M	S
CO3	M	S	L	M	M
CO4	S	M	M	L	S
CO5	L	M	M	S	M

**S-Strong : M-Medium : L-Low**

17UMA3AA	Allied-III: MATHEMATICS FOR BUSINESS	SEMESTER-III
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Total Credits: 4  
Hours per week: 5

## CONTENTS

### UNIT - I

Set theory – Definition – Notations – Description of sets – Types of sets – Venn diagrams – Set operations – Laws and properties of sets – Number of elements (Sums involved in two sets only)

### UNIT - II

Sequence and series – Arithmetic progression – Geometric progression – Simple interest Problems – Compound interest problems.

### UNIT - III

Matrix : basic concepts – Types of matrices – Matrix operations – Determinants – Cramer's Rule – Inverse of a matrix – Matrix method – Rank of matrix.

### UNIT - IV

Effective rate of interest – Sinking fund – Annuity – Present value – Discounting of Bills – True Discount – Banker's Gain.

### UNIT - V

Interpolation: Binomial – Newton's and Lagrange methods. (Simple problems only)

**TEXT BOOK:**

1. *Navnitham, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers, Trichy.

**UNIT I : Chapter 3**

**UNIT II : Chapter 1**

**: Chapter 2 (upto pg.no 61)**

**UNIT III : Chapter 4 (upto pg.no 200)**

**UNIT IV : Chapter 2 (pg.no 61 – 88)**

**UNIT -V : Chapter 15 (upto pg.no 643)**

**REFERENCE BOOKS:**

1. *Sundaresan and Jayaseelan.* 2008. **Introduction to business Mathematics**. Sultan chand Co & Ltd, Newdelhi.
2. *Ranganath G.K, sampamgiram C.S and Rajan Y.* 2006, **A Text Book Business Mathematics**. Himalaya Publishing House.

<b>17UNM34N</b>	<b>NMEC: I- FUNDAMENTALS OF ACCOUNTING</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To gain knowledge relating to accounting procedures and preparation of financial statements

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the concepts and conventions of accounting	K1
CO2	Learn accounting transactions posted in journal and ledger	K2,K3
CO3	Classify the subsidiary books and its	K2,K3
CO4	Prepare the trial balance	K3,K4
CO5	Illustrate the final accounts	K1,K2,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	s	S	M	M	M
CO5	S	M	S	S	S

S-Strong; M-Medium; L-Low

17UNM34N	NMEC: I- FUNDAMENTALS OF ACCOUNTING	SEMESTER III
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Total Credit:2

Hours Per Week:2

**Note :** Distribution of Marks between Problems and Theory shall be 60% and 40%.

## CONTENTS

### UNIT -I

Accounting- Meaning-Objectives-Types of Accounting- Types of Accounts- Accounting Rules-Concepts and Conventions.

### UNIT - II

Journal – Meaning –Recording of Transactions in Journal. Ledger – Meaning-Posting of Transactions from Journal to Ledger- Closing of Ledger Account.

### UNIT - III

Subsidiary Books – Meaning-Types of Subsidiary Books- Purchases Book-Sales Book- Purchase Returns Book, Sales Returns Book and Cash Book.

### UNIT - IV

Trial Balance- Meaning- Preparation of Trial Balance: Entering Transactions in Trial Balance and Closing of Trial Balance.

### UNIT - V

Final Accounts- Meaning-Preparation of Trading Account- Profit and Loss 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)
2. *Nagarajan K.L, Vinayakam.N and Mani P.L*, 2010 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.C*, 2004 Advanced Accountancy Volume 1, [Reprint Edition 2004], Sultan Chand & sons, New Delhi.
3. *Arulandam. M.A and Ramaan.K.S*, 2012. **Advanced Accountancy**. [Revised Edition]. Himalaya Publishing House, Mumbai.
4. *Pillai. R.S.N and Bagavathi, Uma.S*. 2012. **Fundamentals of Advanced Accounting (Volume I)**. [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.



17UFC3FA	பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1 (Basic Tamil )	SEMESTER- III
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இளங்கலை 2017 – 2018 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது

(10 மற்றும் 12- ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

(பருவத் தேர்வு உண்டு )

அலகு : 1. தமிழ் மொழியின் அடிப்படைக் கூறுகள் .

அ) எழுத்துகள் :

- உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
- மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
- உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் வகைகள் :பெயர்ச்சொல், வினைச்சொல் – விளக்கம் (எ.கா.)

அலகு : 2. குறிப்பு எழுதுதல்

- பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
- தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),  
எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்
- ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின் உறவுப்பெயர்கள்
- இந்திய மாநிலங்கள், நதிகள், தேசத் தலைவர்கள் பற்றிய குறிப்புகள்

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 50			
பகுதி -அ	சரியான விடையைத் தேர்வு செய்தல்	10x2=20	அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
பகுதி -ஆ	அரைப்பக்க அளவில் விடையளிக்க	5x3=15	
பகுதி-இ	இரண்டு பக்க அளவில் விடையளிக்க	1x15=15	

17UFC3FB	பகுதி – 2 : சிறப்புத் தமிழ்தாள் : 1 (Advanced Tamil )	SEMESTER- III
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இளங்கலை 2017 – 2018 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 – ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)  
(பருவத் தேர்வு உண்டு )

அலகு – 1: மரபுக் கவிதைகள்

அ)பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ)பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- உலக ஒற்றுமை
- வாளினை எட்டா!

அலகு – 2 : புதுக்கவிதைகள்

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு – 3 : இலக்கணம்

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, - ல, ழ, ள - ந, ண, ன - வேறுபாடு அறிதல்

அலகு – 4: கடிதங்கள் எழுதுதல்

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு – 5: பாடம் தழுவிய வரலாறு

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை - விளக்கம்

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 50			
பகுதி -அ	சரியான விடையைத் தேர்வு செய்தல்	10x1=10	ஒவ்வொரு அலகிலும் இரண்டு வினாக்கள்
பகுதி -ஆ	அரைப்பக்க அளவில் விடையளிக்க	5x3=15	ஒவ்வொரு அலகிலும் ஒரு வினா
பகுதி -இ	இரண்டு பக்க அளவில் விடையளிக்க	5x5=25	ஒவ்வொரு அலகிலும் ஒரு வினா
குறிப்பு: பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்			

17UFC3FC	PART-IV: YOGA FOR HUMAN EXCELLENCE	SEMESTER - III
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Total Credits: 2  
Hours Per Week: 2

## CONTENTS

### UNIT - I

#### Yoga and Physical Health

- 1.1 Physical Structure-Three bodies-Five limitations
- 1.2 Simplified physical Exercise - Hand Exercises - Leg Exercises - Breathing Exercises - Eye Exercises -Kapalapathi
- 1.3 Maharasanas 1-2 Massages - puncture-Relaxation
- 1.4 Yogasanas - Padmasana- Vajrasanas-Chakrasanas (side) - Viruchasanas - Yoga muthra - Patchimothasanas - Ustrasanas - Vakkarasanas - Salabasanas

### UNIT - II

#### Art of Nurturing the life force and Mind

- 2.1 Maintaining the youthfulness -Postponing the ageing process
- 2.2 Sex and Spirituality - Significance of sexual vital fluid - Married life Chastity
- 2.3 Ten stages of Mind
- 2.4 Mental frequency - Methods for concentration

### UNIT - III

#### Sublimation

- 3.1 Purpose and Philosophy of life
- 3.2 Introspection - Analysis of Thought
- 3.3 Moralization of Desires

3.4 Neutralization of Anger

#### **UNIT IV**

##### **Human Resources Development**

4.1 Eradication of worries

4.2 Benefits of Blessings

4.3 Greatness of Friendship

4.4 Individual Peace and World Peace

#### **UNIT V**

##### **Law of Nature**

5.1 Unified force – Cause and Effect system

5.2 Purity of Thought and Deed and Genetic Centre

5.3 Love and Compassion

5.4 Cultural Education – Fivefold Culture

17UFC3FD	PART-IV: WOMEN'S RIGHTS	SEMESTER - III
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Total Credits: 2  
Hours Per Week: 2

## CONTENTS

### UNIT- I

**Laws, Legal Systems and Change:** Definition - Constitutional law, CEDAW and International Human Rights - Laws and Norms - Laws and Social Context - Constitutional and Legal Framework.

### UNIT- II

**Politics Of Land And Gender In India:** Introduction - Faces of Poverty - Land as Productive Resources - Locating Identities - Women's Claims to Land - Right to Property - Case Studies.

### UNIT- III

**Women's Rights: Access to Justice:** Introduction - Criminal Law - Crime Against Women - Domestic Violence - Dowry Related Harassment and Dowry Deaths - Molestation - Sexual Abuse and Rape - Loopholes in Practice - Law Enforcement Agency.

### UNIT- IV

**Women's Rights:** Violence Against Women - Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

### UNIT -V

**Special Women Welfare Laws:** Sexual Harassment at Work Places - Rape and Indecent Representation - The Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking - The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

**REFERENCES BOOKS:**

1. *Nitya Rao*. 2008. **"Good Women do not Inherit Land"** Social Science Press and Orient Blackswan.
2. *International Solidarity Network* , 2006 ,**"Knowing Our Rights"** An imprint of Kali for Women.
3. *Kaushik. P.D.* 2007. **"Women Rights"** Bookwell Publication.
4. *Aruna Goal*. 2004. **"Violence Protective Measures for Women Development and Empowerment."** Deep and Deep Publications Pvt.
5. *Monica Chawla*. 2006. **"Gender Justice"**. Deep and Deep Publications Pvt Ltd.
6. *Preeti Mishra*. 2007. **"Domestic Violence Against Women"**. Deep and Deep Publications Pvt.
7. *Clair M. Renzetti, Jeffrey L. Edleson, and Raquel Kennedy Bergen*. 2001. Source Book on **"Violence Against Women"**. Sage Publications.

17UFC3FE	PART-IV: CONSTITUTION OF INDIA	SEMESTER - III
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Total Credits: 2  
Hours Per Week: 2

## CONTENTS

### UNIT I

Making of Constitution - Constituent Assembly- Dr.RajendraPrasath-  
Dr.B.R.Ambedkar - Salient features - Fundamental Rights.

### UNIT II

Union Executive - President of India - Vice-President - Prime Minister  
- Cabinet - Functions

### UNIT III

Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers

### UNIT IV

Union Judiciary - Supreme Court - Functions - Rule of law

### UNIT V

State - Executive - Legislature - Judiciary - Role of Tamilnadu  
Public Service Commission.

### REFERENCE BOOKS:

1. *Agharwal.R.C.* 1977, **National Moment and Constitutional Development.** New Delhi.
2. *Chapra B.R.,* 1970,**Constitution of India.** New Delhi.
3. *Rao B.V,* 1975. **Modern Indian Constitution.** Hyderabad.
4. *Nani Palkhivala ,*1970, **Constitution of India,** New Delhi.
5. *Krishna Iyer, V.R.,* 2009, **Law and Justice.** New Delhi.
6. Reference Manual from the Govt. of Tamilnadu



<b>17UCO43A</b>	<b>CORE- IX: CORPORATE ACCOUNTING</b>	<b>SEMESTER - IV</b>
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**PRE**

**AMBLE:**

To understand the accounting rules relating to issue, valuation of different types of shares and debentures by a corporate .

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts	K2
CO2	Gain the procedures and prospects of redemption of different types of shares and debentures	K3,K4
CO3	Obtain knowledge to prepare final accounts of a company after redemption of shares	K3
CO4	Attain the knowledge of valuation of goodwill with its methods	K3,K4
CO5	Comprehend the accounts relating to the liquidation of company	K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	S	M
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	L
CO5	S	M	S	S	M

S-Strong: M-Medium; L-Low

<b>17UCO43A</b>	<b>CORE -IX: CORPORATE ACCOUITING</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.**

## **CONTENTS**

### **UNIT - I**

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

### **UNIT - II**

Preference Shares: 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 a/c

### **TEXT BOOKS**

1. *Reddy T.S and Murthy A*, 2013. **Corporate Accounting**, Margham Publications Chennai.(UNIT I to V)

### **REFERENCE BOOKS**

1. *Joseph T*, 2009. **Corporate Accounting** vol -1,(First Edition) Tata McGraw-Hill Education Pvt ltd, New Delhi. (UNIT I to V)
2. *Jain S.P and Narang K.L*, 2017. **Higher Corporate Accounting** (First Edition 2004) Kalyani Publications, Chennai.
3. *Gupta R.L and Radhasamy*, 2013. **Corporate Accounting** (Tenth Revised Edition) Sultan chand &sons, New Delhi.
4. *M.C.Shukla & T.S.Grewal.*, 2016.**Advanced Accountancy** (Eighteenth Revised Edition) Sultan chand &sons, New Delhi.
5. *S.N.Maheswari* , 2010. **Corporate Accounting**.(Eighteenth Revised Edition)Vikas Publishing House, New Delhi

<b>17UCO43B</b>	<b>CORE- X: COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To Aware of laws relating to company and secretarial practice of a company from incorporation to liquidation

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the formation and kinds of companies	K1
CO2	Interpret the laws, rules and regulations about the role of shareholders and directors	K3
CO3	Grasp about the role of Managers and Company Secretary	K3
CO4	Analyze the provisions according to Companies Act relating to hold Meetings and pass	K3,K4
CO5	Apply the legal procedures in different situations in a body corporate	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	M	M	S

S-Strong; M-Medium; L-Low

<b>17UCO43B</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**

## **CONTENTS**

### **UNIT - I**

Introduction to company-Features of company- kinds of companies-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.

### **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**

Company Secretary - Definition - Types - Positions - Qualities - Qualifications - Appointments and Dismissals - Power - Rights - Liabilities of a Company Secretary - Role of a Company Secretary -statutory officer, Co-Coordinator, Administrative Officer.

### **UNIT - IV**

Kinds of Company meetings - Board of Directors Meeting - Statutory meeting - Annual General meeting - Extra ordinary General meeting.

## UNIT - V

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).

## TEXT BOOKS

1. *Kapoor .N.D. Elements of company law* (Reprint 2016) Sultan chand &sons, New Delhi.(Unit I-III)

## REFERENCE BOOKS

1. *Ghosh .P.K and Balachandran. V. 2010. Company Law & Practice part1* (First Edition) Sultan chand &sons, New Delhi.
2. *Gogna P.P.S, 2010 A text book of company law*, (Eleventh Edition) Sultan chand &sons, New Delhi.
3. *Kuchhal M.C, 2017. Secretarial Practice*, (Eighteenth Edition) Vikas Publishing House (P) Ltd., New Delhi.
4. *P.Saravanavel.,2010. Fundamentals of Company Law*, Himalaya Publishing House, Mumbai.
5. *Dr.M.Sreenivasan., 2012.Company Law and Secretarial Practice*, (First Edition ) Margham Publications, Chennai.

<b>17UCO43C</b>	<b>CORE- XI: EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To build the communication skills to become business executives at different levels

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the importance and methods of Communication	K1, K2
CO2	Capture the procedures to write trade enquiry letters	K2, K3
CO3	Obtain the knowledge about banking and Insurance correspondence	K2 ,K3
CO4	Acquire skills to prepare Agenda and minutes for meetings	K2, K3
CO5	Prepare Resume and Speak in forums	K2 ,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	S	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	M	S	M	S	M
CO5	S	S	M	M	M

S-Strong; M-Medium; L-Low

<b>17UCO43C</b>	<b>CORE- XI: EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**  
**Hours Per Week:4**

## **CONTENTS**

### **UNIT - I**

Business Communication: Meaning - Importance of Effective Business Communication-Modern Communication Methods - Barriers to communication  
Business Letters: Need - Functions - 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. *Rajendra pal Korahill, 2009. Essentials of Business communication* Sultan chand & sons , New Delhi.(Unit I-V)

## **REFERENCE BOOKS**

1. *Ramesh, M.S and Pattanshetti C.C, 2010. Business communication* Sultan chand & sons , New Delhi
2. *Rodriquez M.V, 2013."Effective Business Communication Concept". (First Edition),Vikas Publishing Company.*
3. *Premavathi.N 2010. Business communication & correspondence (Third Edition )* Sultan chand &sons , New Delhi.
4. *Jain Omprakash and V.K.Biyani.,2009. Business Communication (First Edition)* Sultan chand &sons ,New Delhi.
5. *Pillai R.S.N. &Bagavathi.,2006.Modern Commercial Correspondence (First Edition )* Sultan chand &sons ,New Delhi.

<b>17UMA4AA</b>	<b>ALLIED -IV: STATISTICS FOR BUSINESS</b>	<b>SEMESTER- IV</b>
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**PREAMBLE**

1. To create a problem solving attitude with the aid of statistical methodology.
2. Students shall be able to use and apply a wide verity of specific statistical methods.

**COURSE OUTCOMES**

In the successful completion of the course, student will be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn foundation of statistics such as how to collect, manage, analysis and present data	<b>K1</b>
<b>CO2</b>	Use measures of central tendency for solving the various data.	<b>K2</b>
<b>CO3</b>	Compute and interpret the coefficient of correlation.	<b>K2</b>
<b>CO4</b>	Explore the relation between the variables using regression line.	<b>K3</b>
<b>CO5</b>	Fitting a trend line and find the unknown values using Time series.	<b>K3</b>

**Mapping with Programme outcomes**

<b>COS/POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	S	S	M	S
CO2	M	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	S
CO5	S	S	M	M	S

**S-Strong : M-Medium : L-Low**

17UMA4AA	ALLIED- IV : STATISTICS FOR BUSINESS	SEMESTER-IV
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Total Credits : 4  
Hours per week : 5

## CONTENTS

### UNIT - I

Meaning and definition of statistics – Collection of data – Primary and secondary data – Classification and tabulation – Diagrammatic and graphical presentation.

### UNIT - II

Measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of dispersion – Range, Quartile deviation – Standard deviation and coefficient of variation (Simple problems).

### UNIT - III

Correlation – Meaning and definition – Types of correlation – Scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation – Coefficient of correlation concurrent deviation.

### UNIT - IV

Regression Analysis – Meaning and definition – Method of forming regression equations – Uses of regression equations – Simple problems.

### UNIT - V

Time series – Meaning, Uses, Components and models – Secular trend – Methods of estimating trend – Graphic, Semi-average, Moving average and method of least squares – Seasonal variations – Method of simple average.

**TEXT BOOK:**

1. *Navnitham, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers, Trichy.

**UNIT I : Chapter 1, 2, 3, 5 and 6**

**UNIT II : Chapter 7 and 8**

**UNIT III : Chapter 12**

**UNIT IV : Chapter 13**

**UNIT -V : Chapter 14 ( upto pg.no 602)**

**REFERENCE BOOKS:**

1. *Gupta S.P* **Statistical Methods**.2004, Sultan Chand and Sons.
2. *Vittal P.R* 2001, **Business Mathematics and Statistics**, Margham publishers, Chennai.

<b>17UCO33D/ 18UCO4SA</b>	<b>SKILL BASED SUBJECT-I: COMPUTER APPLICATION IN BUSINESS</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To gain knowledge with the concepts and terminology used in computer to develop and operate a business

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Learn the components of computer and its uses	K2
CO2	Acquire knowledge about programming language and operating system	K3,K4
CO3	Grasp the nature, types and components of data base management system	K3
CO4	Understand the operation of management information system and its benefits	K2, K3
CO5	Know the concept and application of networking in business organization	K2,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UCO33D/ 18UCO4SA	<b>SKILL BASED SUBJECT -I: COMPUTER APPLICATION IN BUSINESS</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**  
**Hours Per Week:4**

## **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 Basics - World Wide Web-Internet Access- Intranet -protocols-Types-Search Engines-Electronic Mail.

## TEXT BOOKS

1. *Parameshwaran .R,* 2010. **Computer Applications in Business**, (First Revised Edition) Sultan Chand & Sons , New Delhi.(Unit I-V)

## REFERENCE BOOKS

1. *Alexis Leon and Mathews Leon,* 2010. **Fundamentals of information technology** (Second Edition) Vikas Publishing House(P) Ltd.,
2. *Henry c Lucas,* 2013. **Information Technology for Management** (Seventh Edition) Mc Graw-hill/Irwin, New Delhi.
3. *Rajagopalan. S.P,* 2009. **Computer Applications in Business** (First Edition) Vikas Publishing House(P) Ltd., New Delhi.(Unit I-V).
4. *Dr. Shruti & Jain, Pooja Mathur.,*2016. **Computer Applications in Business**. (First Edition) Galgotia Publishing Company ,New Delhi.
5. *Dr.Sushila Madan.,*2016. **Computer Applications in Business**. (Eight Edition) Taxmann Publications Pvt. Ltd., New Delhi

<b>17UCO4SP</b>	<b>SKILL BASED LAB-I: BUSINESS APPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

Acquire hands-on training in MS-Office to meet out the requirements in an organization

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Gain the skills relating to creation and modification of documents in MS-Office	K2, K3
CO2	Prepare resume and send to addresses using mail merge	K3, K4
CO3	Develop required lists using MS- Excel	K1, K3
CO4	Interpret the performance of a salesman through pivot table in MS-Excel	K2, K3, K4
CO5	Prepare PowerPoint text with required data	K2, K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	M	S	M	S
CO2	M	M	S	M	S
CO3	S	S	S	S	M
CO4	M	M	S	S	S
CO5	M	M	S	S	M

S-Strong; M-Medium; L-Low



17UCO4SP	<b>SKILL BASED LAB-I: BUSINESS APPLICATION SOFTWARE</b>	<b>SEMESTER - IV</b>
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**Total Credits:2**  
**Hours Per Week:4**

### **MS WORD, EXCEL AND 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.
  - 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 forthcoming 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.

<b>18UCO53A</b>	<b>CORE - XII : HIGHER CORPORATE ACCOUNTING</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To understand the accounting procedures relating to Amalgamation, Absorption, Reconstruction, Holding Company, Banking, Insurance and Electricity Company

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Prepare ledger accounts relating to amalgamation, absorption and reconstruction	K1,K2
CO2	Consolidate the balance sheets of Holding Companies	K3,K4
CO3	Obtain knowledge in final accounts of Banking Company	K3,K4
CO4	Prepare the final accounts of Insurance Companies	K2,K3
CO5	Gain knowledge in preparing accounts of Electricity Companies	K2,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	L	S	L	M
CO2	M	M	S	L	M
CO3	M	M	M	S	L
CO4	S	S	S	S	L
CO5	S	M	M	S	S

S-Strong: M-Medium; L-Low

18UCO53A	CORE- XII : HIGHER CORPORATE ACCOUNTING	SEMESTER - V
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Total Credits: 4  
Hours Per Week: 6

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

## CONTENTS

### UNIT - I

External Reconstruction - Amalgamation and Absorption -meaning, purchase consideration - Methods of Accounting - pooling Interest Method and purchase method.

### UNIT - II

Accounts of Holding & Subsidiary Companies - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holding and Owings 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

Accounts of Insurance Companies: General Insurance and Life Insurance - Insurance Regulatory Development Authority of India(IRDAI) - Duties, powers - Functions - Preparation of final account of Insurance companies.

## UNIT - V

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

### TEXT BOOKS

1. *Jain S.P and Narang K.L*, 2016. **Higher Corporate Accounting** (First edition 2004) Kalyani Publications, Chennai.
2. *Gupta R.L and Radhasamy*, 2013. **Introduction to Corporate Accounting** (10<sup>th</sup> revised edition) Sultan chand &sons, New Delhi.

### REFERENCE BOOKS

1. *Reddy T.S and Murthy.A*, 2013. **Corporate Accounting** (Revised Edition) Margham Publications Chennai
2. S N Maheshwari, Suneel K Maheshwari. (2018) **Corporate Accounting**. 6<sup>th</sup> edition.Chennai: Vikas Publications.
3. *Joseph. T*, 2009.**Corporate Accounting** vol -1,(first edition) Tata McGraw-Hill Education Pvt. ltd., New Delhi.

<b>17UCO53B</b>	<b>CORE- XIII: BANKING THEORY, LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To understand about the Banking System of India with related laws and practice

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Obtain knowledge in Licensing, Opening of branches, Functions of Banks, Inspection, organization, working and importance, functions	K4
CO2	Acquire stuff about collecting banker's duties and banking technology	K2,K3
CO3	Learn about opening and maintenance of account in Banks	K2
CO4	Understand the types of Negotiable Instruments	K2
CO5	Gain knowledge on Loans and advances of commercial banks	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	S	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	M	S	M	S	M
CO5	S	S	M	M	M

S-Strong; M-Medium; L-Low

17UCO53B	CORE- XIII: BANKING THEORY, LAW AND PRACTICE	SEMESTER - V
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**Total Credits: 4**  
**Hours Per Week: 5**

## CONTENTS

### UNIT - I

Evolution of Banking - Banking Regulation Act 1949 - Definition of Banking, Types of Banks - Functions of Banks - Role of RBI and its functions.

### UNIT - II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, Financial Services (Mobile Banking, E-Banking, NEFT, RTGS, IMPS, ) ATM Cards , Debit Cards, Credit Cards- Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System-CIBIL.

### UNIT - III

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

### UNIT - IV

Cheque - essentials of valid cheque - crossing - marking and endorsement - payment of cheques, statutory protection and duties to paying banker and collecting banker - refusal of payment of cheques -Duties of holder in due course.

## UNIT - V

Loans and advances by commercial bank- lending policies of commercial banks - Forms of securities - lien, pledge, hypothecation, mortgage - NPA - Insolvency and Bankruptcy Code (IBC).

### TEXT BOOKS

1. *Gordon .E and Natarajan. L.* **Banking theory Law and Practice**(25<sup>th</sup> revised edition 2017) Himalaya publishing house, New Delhi.
2. *Sundharam & Varshaney.* **Banking theory Law and Practice**(Reprint 2012) S.Chand and Co.

### REFERENCE BOOKS:

1. *Mahezwari.S.N.* **Banking Law and Practice** (13th Revised and Enlarged Edition, 2011), Kalyani Publications
2. *Natarajan.S and Parameshwaran.* **Indian Banking**(2012 edition) S.Chand and Co.,



<b>18UCM002</b>	<b>CORE- XIV : COST ACCOUNTING</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To understand the procedures relating to cost calculation and reduction to maximize profit by an organization

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the concept of cost accounting and prepare cost sheet	K2, K3
CO2	Use different methods in pricing the material issues	K3,K4
CO3	Apply appropriate method to calculate labour cost and classify overheads	K3,K4
CO4	Ascertain process cost in an organization	K3,K4
CO5	Prepare accounts relating to contract and operating costing	K2,K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

18UCM002	CORE XIV: COST ACCOUNTING	SEMESTER-V
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**Total Credits: 4**  
**Hours Per Week: 5**

**Note:** Distribution of Marks: 60% problems and 40% theory.

### **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 - LIFO - FIFO.

#### **UNIT- III**

Labour: System of wage payment - Idle time - Control over idle time - Labour turnover -Methods of Remuneration and incentive systems - Halsey Plan - Rowan Plan only -Overhead - Classification of overhead - Allocation of overhead 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

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

### TEXT BOOKS:

1. *Reddy, T.S., and Hari Prasad Reddy, Y.* 2011. **Cost Accounting**, Margham Publications, Chennai.
2. *Jain S.P and Narang K.L.* 2000. **Cost Accounting**, Kalyani Publishers, New Delhi.

### REFERENCE BOOKS:

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.
2. Pillai.R.S.N. and Bagavathi 2014. **Cost Accounting**. Sultan Chand and Company Ltd ., New Delhi.
3. Saxena V, Vashist C 2014. **Advanced Cost Accounting**. Sultan Chand and Company Ltd ., New Delhi.
4. M.N.Arora 2005. **Cost Accounting**. Sultan Chand, New Delhi.

<b>18UCM007</b>	<b>CORE- XV: INCOME TAX LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To understand the provisions of taxation used to enter the concepts of income tax in a systematic manner to maintain taxation of individual assessee.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Acquire knowledge on taxation laws relating to residential status	K2
CO2	Capture the provisions relating to income from salaries , house property and deductions	K1,K2
CO3	Compute the income under the head business and profession	K3
CO4	Classify and apply appropriate methods of capital gain and its deduction	K3,K4
CO5	Calculate Set off and Carry forward of losses, total income & tax liability of an individual	K3 ,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	L	M
CO2	M	M	S	L	M
CO3	S	S	S	L	M
CO4	M	M	S	M	M
CO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

18UCM007	CORE - XV INCOME TAX LAW AND PRACTICE	SEMESTER -V
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Total Credits: 4  
Hours Per Week: 6

**Note: Distribution of Marks: 60% Problems and 40% Theory**

### CONTENTS

#### UNIT - I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee.  
Scope of Income – Charge of Tax – Residential Status – Exempted Income u/s 10.

#### UNIT - II

Heads of Income- Income from Salaries: Definition- characteristics – computation of salary – Provident fund - Allowances - perquisites –Profit in lieu of salary - 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 Net annual value.

#### UNIT - III

Profit and Gains of Business or Profession: Definition – allowable expenses – Disallowed expenses – Depreciation –Rates of depreciation - Computation of business income –Professional Receipts- Professional Expenses – Computation of professional income.

Income from Other Sources: General Income u/s 56 (1) – Specific Income u/s 56 (2) – Deductions u/s 57 – Expenses disallowed u/s 58.

#### **UNIT - IV**

Capital Gains: Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

#### **UNIT - V**

Set off and Carry forward of losses – Speculation loss - Capital losses - Carry forward of losses.

Computation of Tax liability – Relief and Rebates - Assessment of Individuals.

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#### **TEXT BOOKS**

1. *Gaur and Narang*, 2020-21 “**Income Tax Law and Practice**” Income Tax Law and Practice Delhi(Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu kumar*, 2020-21 “**Income tax law and practice**”, SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

#### **REFERENCE BOOKS:**

1. *Mehrotra H.C*, 2020-21 “**Income-tax Law and Accounts**” SahithyaBhavan publishers.
2. *Hariharan .N*, 2020-21 “**Income Tax Law and Practice**”, Tata McGraw Hill Education Private Limited, New Delhi
3. Reddy. T.S. and Hariprasad Reddy.Y, 2020-2021 \_ **Income Tax Theory, Law and Practice**, Margham Publications, Chennai.
4. Lal B.B, 2020-2021 **Income Tax**, Pearson Education, Chennai.

<b>18UCO5SP</b>	<b>SKILL BASED LAB II : BUSINESS APPLICATION SOFTWARE - TALLY 9.2</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To acquire skills to record the business transactions electronically and present report systematically

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Gain Knowledge to create company, journal and ledger	K2,K3
CO2	Prepare the voucher and final accounts	K3
CO3	Maintain inventory information and manage the stock	K2,K3
CO4	Create bill wise statement	K2, K3, K4
CO5	Calculate ratios and interpret	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	M	S	M	M

S-Strong; M-Medium; L-Low

18UCO5SP	<b>SKILL BASED LAB- II BUSINESS APPLICATION SOFTWARE- TALLY</b>	<b>SEMESTER - V</b>
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**Total Credits:2  
Hours Per Week:4**

**Tally**

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



<b>17UCO5EA</b>	<b>ELECTIVE- I : BUSINESS FINANCE</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To know the concepts relating to business finance and its impact on capital structure of a body corporate

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the nature, scope and forms of business Finance	K2
CO2	Making the skills for formulating business plans to the dynamic corporate scenario.	K3,K4
CO3	Understand the theories of capitalization and its applications.	K4
CO4	Comprehend the knowledge on capital structure and cost of capital	K4
CO5	Mobilize funds from different sources of finance	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	M
CO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

17UCO5EA	ELECTIVE -I : BUSINESS FINANCE	SEMESTER - V
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Total Credits:4  
Hours Per Week:4

## CONTENTS

### UNIT - I

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

### UNIT - II

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.

### UNIT - III

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

### UNIT - IV

Capitalisation - Bases of Capitalisation - Cost Theory - Earning Theory - Over Capitalisation -Under Capitalisation: Symptoms - Causes - Remedies - Watered Stock - Watered Stock Vs. Over Capitalisation.

### UNIT - V

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

**TEXT BOOKS**

1. *Shashi k.Gupta and Anuj k.Gupta. Business Finance*, (Reprinted 2011), Kalyani publishers, New Delhi
2. *Pandey I.M., 1978. Financial Management* (10<sup>th</sup> edition) Vikas publications, New Delhi.

**REFERENCE BOOKS:**

1. *Sri Vatsava R.M, Essentials of Business Finance* (5<sup>th</sup> edition) Himalaya Publishing House, New Delhi.
2. *Gurusamy.S. Financial Markets and Institutions*, (3<sup>rd</sup> edition 2008), Tata McGraw-Hill education pvt.ltd, New Delhi.(Unit I-IV)

<b>17UCO5EB</b>	<b>ELECTIVE -I : BRAND MANAGEMENT</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To understand the strategies to build up brand and its management to get hold of market share for the business

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the marketing intelligence acquisition methods	K2
CO2	Formulate effective branding strategies for consumers and business products/services	K2,K3
CO3	Apply branding principles and marketing communication concepts	K2,k3
CO4	Interpret the performance data in quantitative and qualitative manner	K3, K4
CO5	Develop a new product based on market	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	L	L	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UCO5EB	ELECTIVE -I: BRAND MANAGEMENT	SEMESTER - V
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Total Credits:4  
Hours Per Week:4

## 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., New Delhi.
2. *Jean Noel, Kapferer,* 1992. "**Strategic brand Management**", The Free Press, New York.

## REFERENCES BOOKS:

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

<b>17UCO5EC</b>	<b>ELECTIVE - I: FUNDAMENTALS OF INSURANCE</b>	<b>SEMESTER - V</b>
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**PREAMBLE:**

To understand the principles, nature and types of insurance business

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the concepts and needs of insurance	K1, K2
CO2	Become an agent of an insurance company	K2, K3
CO3	Understand the functions of an insurance	K2
CO4	Obtain the skills to manage the actuarial	K2, K3
CO5	Classify the types of insurance with related components	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	L	L	M	S	M
CO2	L	L	S	S	L
CO3	L	L	S	S	M
CO4	L	M	S	S	S
CO5	L	M	S	S	S

S-Strong; M-Medium; L-Low

17UCO5EC	<b>ELECTIVE- I: FUNDAMENTALS OF INSURANCE</b>	<b>SEMESTER - V</b>
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**Total Credits:4**  
**Hours Per Week:4**

## **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 of life Insurance: 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. *Dr.Avtar Singh* 2010.**Law of insurance** (2<sup>nd</sup> edition)

**REFERENCE BOOKS:**

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

<b>18UCM003</b>	<b>CORE - XVI MANAGEMENT ACCOUNTING</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To understand the concept on Management Accounting and technique that facilitates managerial decision making

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the functions, tools and techniques of Management Accounting	K1
CO2	Understand the concept of ratio analysis and its applications	K2,K3
CO3	Prepare Fund Flow and Cash Flow statement	K1,K3
CO4	Acquire knowledge in Managerial application of Marginal Costing	K1,K2
CO5	Forecast and prepare the budget	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	M	M
CO4	S	M	M	S	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

18UCM003	<b>CORE-XVI : MANAGEMENT ACCOUNTING</b>	<b>SEMESTER- VI</b>
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**Total Credits: 4**  
**Hours Per Week:6**

**Note:** Distribution of Marks: 60% Problems and 40% Theory

### **CONTENTS**

#### **UNIT- I**

Management accounting - Meaning-Definition - Characteristics - Scope- Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

#### **UNIT- II**

Ratio Analysis - Meaning-Advantages - Limitations-Classification of ratios- Analysis of liquidity - Solvency and Profitability.

Working Capital - Working capital requirements and its computation.

#### **UNIT- III**

Fund Flow Analysis and Cash Flow Analysis. Fund flow statement - Importance-Limitations - Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement -Meaning -Importance -Difference between fund flow and cash flow analysis -Advantages -Limitations -Computations of cash from operations -Cash flow statement.

#### **UNIT- IV**

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

factors: Make or Buy- Pricing decision –Effect of changes in sales price.

## 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 S.K.Gupta. 2006. **“Management Accounting”**, Kalyani Publishers, New Delhi.
2. Ramachandran & Srinivasan. R. 1998. **Management Accounting**. Sriram Publications, Trichy.

### REFERENCE BOOKS:

1. S.P. Jain and K.L. Narang, 2016. **“Cost and Management Accounting”**, Kalyani Publishers, New Delhi.
2. Dr. S.N. Maheswari. 2014. **“Management Accounting”**, Sultan Chand & Sons, New Delhi.
3. Dr. K. L. Gupta, Dr. S.P. Gupta. 2019. **“Management Accounting”**, Sathiya Bhawan Publications, New Delhi.
4. M N Arora & Priyanka Katyal. 2017. **“Cost and Management Accounting”**, Vikas Publications, New Delhi.

<b>17UCO63B</b>	<b>CORE- XVII: PRINCIPLES OF AUDITING</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To understand the procedures involved in auditing and investigation.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the concept of Auditing	K2
CO2	Prepare Audit Note Book and Audit Work Papers	K3
CO3	Understand the role of auditors	K2
CO4	Know the Rights and Duties of Company auditor and preparation of audit report	K2, K4
CO5	Adopt the E- Audit System	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	M	M
CO2	M	M	S	M	S
CO3	S	S	S	M	S
CO4	S	S	M	M	M
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UCO63B	CORE- XVII: PRINCIPLES OF AUDITING	SEMESTER - VI
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**Total Credits: 4**  
**Hours Per Week: 5**

## **CONTENTS**

### **UNIT-I**

Auditing- Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation-Distinction Between Auditing and Investigation- Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes - CAG.

### **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 - Auditors 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**

Audit of Computerized Accounts - Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.

**TEXT BOOK:**

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi.
2. *Dinkar Pagare*, 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. *Kishnadwala V.H and Kishnadwala N.H*, "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.
2. *Jagdish Prakash*, 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

<b>18UCO003</b>	<b>CORE : XVIII - INDIRECT TAX</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To Aware of the provisions of indirect taxation and levy of tax at different rates

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the features of indirect tax laws and its impact	K1,K2
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST	K3,K4
CO4	Calculate the tax payable and amount of tax refund	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	L	M	L	M
CO2	L	M	M	M	S
CO3	M	S	S	S	L
CO4	S	S	S	M	L
CO5	S	M	M	M	M

S-Strong; M-Medium; L-Low



18UCO003	CORE XVIII - INDIRECT TAX	SEMESTER - VI
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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 - Impact of GST in various Sectors - Model of GST with Examples

### **UNIT-IV**

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

### **UNIT-V**

Customs Duty - Different Types of Customs 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*, 2014. "**Indirect Taxation**", Sultan Chand &Co., New Delhi.
2. *Gupta.S.S*, 2017 ."**GST Laws and Practice**" Taxman Publication, New Delhi.

### REFERENCE BOOKS:

1. *Datey V.S.*, 2018. "**GST Ready Reckoner**", (6<sup>th</sup> edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishal Saraogi and Roshan Lodha*,2017. "**Goods & Service Tax Law the Ultimate Guide**", Lawpoint Publication Pvt Ltd.

<b>18UCO6SA</b>	<b>SKILL BASED COURSE III: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To aware of the supply chain activities in order to deliver the goods

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know about the supply chain and Inventory management	K2
CO2	Learn the distribution strategies applied in grocery and retail industries	K2
CO3	Grasp the procedures, uses and limitations of strategic alliance	K3
CO4	Analyze the frame work of e-procurement	K4
CO5	Gain knowledge in pricing strategies and value added services	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	S	M	S
CO2	L	L	S	M	S
CO3	L	M	S	M	S
CO4	L	S	S	S	S
CO5	M	S	S	S	S

S-Strong: M-Medium; L-Low

18UCO6SA	<b>SKILL BASED COURSE III: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER - VI</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

## **CONTENTS**

### **UNIT - I**

Supply Chain Management -Concept- Global Optimization - 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, New Delhi.

**REFERENCE BOOKS:**

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

<b>17UCO6EA</b>	<b>ELECTIVE - II: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To know the concepts of entrepreneurship and its development to have self-reliance in the business

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the concept of Entrepreneurship towards nation building	K1, K2
CO2	Capture the procedures relating to Project identification, Project formulation and Project	K2 ,K3
CO3	Aware of Institutional Service to entrepreneurs	K2
CO4	Avail institutional finance to entrepreneurs	K2, K4
CO5	Follow the procedures to receive incentives, subsidies and taxation benefits	K2 ,K 3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	M	M
CO2	M	M	S	M	S
CO3	S	S	S	M	S
CO4	S	S	M	M	M
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UCO6EA	<b>ELECTIVE - II: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - VI</b>
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**Total Credits:4**  
**Hours Per Week:5**

## **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**

Project identification - process - selection of the project - project formulation evaluation - feasibility analysis, Project Report, start-up Capital, venture capital, Seed Capital, Crowd Funding.

### **UNIT - III**

Institutional service to entrepreneur - DIC, SIDO, NSIC, SISI, SSIC, SIDCO - ITCOT, IIC, KVIC, Department of MSME.

### **UNIT - IV**

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC , GIC, SIPCOT - SIDBI, Commercial banks.

### **UNIT - V**

Incentives and subsidies - Subsidy services- subsidy for market - Tax holiday to MSME, 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. *Dr.Vasant Desai, 1997.Management of small scale industries*, Himalayan Publishing House.



<b>18UCO6EB</b>	<b>ELECTIVE- II: CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To understand the concept in customer relationship management to attain corporate goals.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Obtain information relating to CRM	K2
CO2	Analyze the customer needs and values	K1,K2
CO3	Know the customer centric business and bonding of customer relationship	K2,K4
CO4	Grasp strategies about customer relationship management	K2,K4
CO5	Acquire knowledge on client retention	K2,K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	S	L	S
CO2	S	S	S	M	S
CO3	S	M	S	M	S
CO4	M	M	S	S	S
CO5	S	S	S	M	S

S-Strong: M-Medium; L-Low

18UCO6EB	ELECTIVE- II: CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER - VI
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Total Credits:4  
Hours Per Week:5

## CONTENTS

### UNIT - I

CRM : Concept - 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 – Green Product – CSR.

### 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 & ThombsBochm.* 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.

<b>17UCO6EC</b>	<b>ELECTIVE - II: PRINCIPLES OF WEB DESIGNING</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To grasp the conceptual knowledge in creating a web page

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know about creating tags and tables using HTML	K2
CO2	Design the store and transport data using XML	K3,
CO3	Understand the Introduction of Java Scripting DHTML	K2
CO4	Apply WINDOWS-NT & UNIX, CGI	K2, K4
CO5	Create web pages using computer languages	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	L	S	M	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	S	S	S

S-Strong; M-Medium; L-Low

17UCO6EC	ELECTIVE - II: PRINCIPLES OF WEB DESIGNING	SEMESTER - VI
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Total Credits:4  
Hours Per Week:5

## 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 BOOKS:**

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

<b>17UCO6ED</b>	<b>ELECTIVE- III: FINANCIAL MARKETS</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To know the Nature and Structure of Financial Markets, Financial Intermediaries and Modes of Financing.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the structure of financial markets	K2
CO2	Aware of corporate securities and merchant banking	K3,K4
CO3	Acquire the knowledge of secondary markets and SEBI	K2
CO4	Grasp about governing the financial Intermediaries	K2
CO5	Analyze the modes of financing and Securitization	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	M	M	S	S	M
CO2	S	S	S	S	M
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	M	L	S	S	S

S-Strong; M-Medium; L-Low

17UCO6ED	ELECTIVE- III: FINANCIAL MARKETS	SEMESTER - VI
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Total Credits: 4  
Hours Per Week: 5

## 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 Indian 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 Banks 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.

<b>17UCO6EE</b>	<b>ELECTIVE - III: INSURANCE LEGISLATIVE FRAMEWORK</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To aware of insurance laws in India

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the Nature and scope of insurance laws	K2
CO2	Obtain knowledge in insurance policy formation and settlement of claims	K3
CO3	Analyze the powers and functions of IRDA	K4
CO4	Aware of Consumer Protection Act	K2
CO5	Apply redressal mechanism to solve	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>L</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>L</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO3</b>	<b>L</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

17UCO6EE	ELECTIVE - III: INSURANCE LEGISLATIVE FRAMEWORK	SEMESTER - VI
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Total Credits:4  
Hours Per Week:5

## 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. *Dr.Avtar Singh* 2010.**Law of insurance** (2<sup>nd</sup> edition)

## **REFERENCE BOOKS**

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

17UCO6EV	<b>ELECTIVE- III :PROJECT WORK AND VIVA - VOCE</b>	<b>SEMESTER - VI</b>
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**PREAMBLE:**

To find out and suggest the ideas related to the problems identified to the policy makers and consumers to overcome the problems with societal orientation

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Identify the problems on thrust areas	K2
CO2	Frame questionnaire or metric to collect information pertaining to the existing problems	K2,K3
CO3	Comprehend the data collected for analysis	K2, K4
CO4	Extract the results of data analysis	K3,K4
CO5	Suggest the solution based on the results of the study	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	M	S	S	M	M
CO4	S	M	S	S	S
CO5	M	S	S	S	S

S-Strong; M-Medium; L-Low

17UCO6EV	PROJECT WORK	SEMESTER - VI
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Total Credits:4  
Hours Per Week:5

## GUIDE LINES

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

### 2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	15 Marks
Second Review	15 Marks
Work Diary	10 Marks

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40 Marks

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**3) End Semester Examination:**

The evaluation for the end semester examination should be as per the norms

Given below:

External Examiner	20 Marks
Internal Examiner	20 Marks
Viva-Voce Examination	20 Marks (Jointly given by the external and Internal examiner)
	_____
	60 Marks
	_____

<b>17UNM34N</b>	<b>NMEC: I- FUNDAMENTALS OF ACCOUNTING</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To gain knowledge relating to accounting procedures and preparation of financial statements

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the concepts and conventions of accounting	K1
CO2	Learn accounting transactions posted in journal and ledger	K2,K3
CO3	Classify the subsidiary books and its	K2,K3
CO4	Prepare the trial balance	K3,K4
CO5	Illustrate the final accounts	K1,K2,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>s</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low



17UNM34N	NMEC: I- FUNDAMENTALS OF ACCOUNTING	SEMESTER III
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Total Credit:2

Hours Per Week:2

## CONTENTS

### UNIT -I

Accounting- Meaning-Objectives-Types of Accounting- Types of Accounts- Accounting Rules-Concepts and Conventions.

### UNIT - II

Journal – Meaning –Recording of Transactions in Journal. Ledger – Meaning- Posting of Transactions from Journal to Ledger- Closing of Ledger Account.

### UNIT - III

Subsidiary Books – Meaning-Types of Subsidiary Books- Purchases Book-Sales Book- Purchase Returns Book, Sales Returns Book and Cash Book.

### UNIT - IV

Trial Balance- Meaning- Preparation of Trial Balance: Entering Transactions in Trial Balance and Closing of Trial Balance.

### UNIT - V

Final Accounts- Meaning-Preparation of Trading Account- Profit and Loss Account and Balance Sheet.

**Note :** Distribution of Marks between Problems and Theory shall be 60% and 40%.

**TEXT BOOKS**

1. *Reddy.T.S and Murthy.A*, 2014 Financial Accounting [Sixth Printing]  
Margham Publications, Chennai, (UNIT I to V)
2. *Nagarajan K.L, Vinayakam.N and Mani P.L*, 2010 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.C*, 2004 Advanced Accountancy Volume 1, [Reprint Edition 2004], Sultan chand & sons, New Delhi.

<b>17UNM44N</b>	<b>NMEC:II - BUSINESS ECONOMICS</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To acquire the knowledge of pricing strategy based on market conditions

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the nature and scope of economics	K2
CO2	Learn the factors influencing of demand	K2,K3
CO3	Classify the cost and select appropriate cost	K2
CO4	Acquire the knowledge of perfect and monopoly competition	K2,K3
CO5	Learn about imperfect competitions	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>

S-Strong; M-Medium; L-Low

17UNM44N	NMEC:II - BUSINESS ECONOMICS	SEMESTER - IV
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Total Credits:2  
Hours Per Week:2

## CONTENTS

### UNIT - I Concept of Business Economics

Economics- Meaning- Nature and Scope of economics. Business Economics - Meaning Definition - Objectives and Scope of Business Economics.

### UNIT II Demand Analysis

Meaning of Demand - Demand Schedule - Law of Demand- Factors Influencing Demand -Types of Demand. Elasticity of Demand- Meaning-Types of Elasticity of demand.

### UNIT - III Cost and Break- Even Analysis

Cost - Meaning- Kinds of Cost- Opportunity cost, Future cost, Incremental cost and sunk cost, Private and social cost, Fixed and variable cost. Break-Even Analysis.

### UNIT- IV Market structure

Market structure -Meaning- Perfect competition- Meaning -Features of perfect competition. Monopoly-meaning - Kinds of monopoly.

### UNIT - V Imperfect competition

Monopolistic competition- Features of monopolistic competition. Oligopoly - meaning - Features of oligopoly. Duopoly : Meaning- Features of Duopoly.

## TEXT BOOKS

1.Sankaran. S.2015. Business Economics[14<sup>th</sup> edition],Margam publications.chennai.  
(4<sup>th</sup> Edition 1991 Reprint 2013) ( Unit I-V)

2. *Sundaram .K.P.M and Sundaram. E.N.*2010. Business Economics 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 Economis. ( Reprint 2009), Sultan Chand and Sons Publishers, New Delhi .

<b>17UCOSS1</b>	<b>SELF STUDY I:PUBLIC RELATIONS</b>	<b>SEMESTER III</b>
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**PREAMBLE:**

To know about propaganda, public opinion, advertising and public relations

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Grasp the nature and scope of public relation	K2
CO2	Know the stages of public relation and importance of advertising	K2,K3
CO3	Classify the types of corporate public relations	K2
CO4	Impact of medias towards public relation	K2,K3
CO5	Understand the operations of public relation	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

17UCOSS1	SELF STUDY I :PUBLIC RELATIONS	SEMESTER III
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Total Credit:1

## CONTENTS

### UNIT - I: INTRODUCTION

Public Relations - Definition, Nature and Scope - Evolution of Public Relations.  
Corporate Communication - Qualifications of a Public Relations Officer.

### UNIT - II: STAGES OF PR

Difference between Propaganda, Publicity, Public opinion, Advertising and Public Relations- Organization of a Public Relations Department - Stages of Public Relations.

### UNIT - III: TYPES OF CORPORATE PR

Types of Corporate Public Relations - Employee Relations, Shareholder Relations, Distributor-Dealer Relations, Community Relations, Consumer Relations.

### UNIT - IV: MEDIA RELATIONS

Media Relations: Newspapers, Magazines, Radio, TV and Social Networking.

### UNIT - V: PR CONSULTANTS

Public Relations Consultants: Public Relations Professional Organizations - Codes and Ethics in Public Relations.

**TEXT BOOKS:**

1. *Balan, K. R.* 2003. **Public Relations**, Sultan Chand & Sons, New Delhi  
(UNIT I to V)
2. *C. Jaico.* 2004. **Effective Public Relations in Public and Private Sector**, Publishing House, Mumbai.

**REFERENCE BOOKS:**

1. *Sam Black.* 2003. **Practical Public Relations**, Universal Bookstall.
2. *Scott M. Cutlip, Allen H. Center, Glen M. Broom,* 2005. **Effective Public Relations**, Pearson Education.



<b>17UCOSS2</b>	<b>SELF STUDY II: SERVICES MARKETING</b>	<b>SEMESTER III</b>
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**PREAMBLE:**

To understand the process of formulates service marketing strategies and its types

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Know the nature and types of services	K2
CO2	Grasp the features and elements of service marketing mix	K2,K3
CO3	Identify the factors affecting pricing policies towards services	K2
CO4	Acquire knowledge of marketing services rendered by banking and insurance sector	K2,K3
CO5	Learn to formulate appropriate strategy towards service rendering in tourism and	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>M</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong: M-Medium; L-Low

17UCOSS2	SELF STUDY II: SERVICES MARKETING	SEMESTER III
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Total Credit:1

## CONTENTS

### UNIT - I

Services: Meaning - Characteristics of services - Classification of services - Difference between goods and services.

### UNIT - II

Service Marketing Mix - Meaning- Features of Service Marketing Mix -Elements of Service Marketing mix.

### UNIT - III

Pricing of Services - Meaning- Factors affecting Pricing of Services.

### UNIT - IV

Marketing of Banking services - Meaning- concepts. Marketing of Insurance Sector Services -Meaning - concepts.

### UNIT - V

Marketing of Tourism Services - Marketing of Hospital Services - Marketing of Professional Services.

### TEXT BOOKS:

1. Vasanti Venugopal and Raghu V.N. - **Services Marketing**, Himalaya Publishing House, Mumbai 2005
2. Helen Wood Ruffe. 2002. **Services Marketing**, Macmillan India, New Delhi.

**REFERENCE BOOKS:**

1. Christopher Lovelock. 2002. **Services Marketing**, (4<sup>th</sup> Ed), Pearson Education. (UNIT I to V)
2. E. G. Bateson. **Managing Services Marketing** - Text & Readings, Dryden Press, Hinsdale III. (UNIT I to V)

  
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