

**Bachelor of Commerce (Common for Aided and S.F. Programmes)**  
**Courses Offered**

Semester	Course	Subject Code	Paper	Hours / Week	Credits
<b>I</b>	<b>Part I</b>	TL1711 FL1711	Language: Tamil French	6	3
	<b>Part II</b>	GE1714	General English	6	3
	<b>Part III</b>	AC1711	Major Core I: Introduction to Accounting	6	5
		AA1711	Allied I: Business Economics	6	5
	<b>Part IV</b>	AEC171	Ability Enhancement Compulsory Course (AECC): English Communication	2	2
		ANM171	Non Major Elective Course (*NMEC): Introduction to Banking	4	2
		VEC172	Foundation Course I: Values for Life	-	-
	<b>Part V</b>	SDP172	Skill Development Programme (SDP): Certificate Course	-	-
STP174		Student Training Programme (STP): Clubs & Committees / NSS	-	-	
<b>II</b>	<b>Part I</b>	TL1721 FL1721	Language: Tamil French	6	3
	<b>Part II</b>	GE1724	General English	6	3
	<b>Part III</b>	AC1721	Major Core II: Financial Accounting	6	5
		AA1721	Allied II: Marketing Management	6	5
	<b>Part IV</b>	AEC172	Ability Enhancement Compulsory Course (AECC): Environmental Studies	2	2
		ANM172	Non Major Elective Course (*NMEC): Consumer Awareness	4	2
		VEC172	Foundation Course I: Values for Life	-	1
	<b>Part V</b>	SDP172	Skill Development Programme (SDP): Certificate Course	-	1
STP174		Student Training Programme (STP): Clubs & Committees / NSS	-	-	
<b>III</b>	<b>Part III</b>	AC1731	Major Core III: Advanced Accounting	6	4
		AC1732	Major Core IV: Indian Banking System	6	4
		AC1733	Major Core V: Company Law	5	4
		AC1734	Major Core VI: Business Statistics	6	4
		AA1731	Allied III: Basics of Business and Stock Exchange	5	4
	<b>Part IV</b>	SBC173 / SBC174	Skill Based Course (*SBC): Meditation and Exercise / Computer Literacy	2	2

		VEC174	Foundation Course II: Personality Development	-	-
	<b>Part V</b>	STP174	Student Training Programme (STP): Clubs & Committees / NSS	-	-
		SLP173	Service Learning Programme (SLP): Extension Activity (RUN)	-	1
<b>IV</b>	<b>Part III</b>	AC1741	Major Core VII: Cost Accounting	6	4
		AC1742	Major Core VIII: Auditing and Corporate Governance	6	4
		AC1743	Major Core IX: Business Communication	5	4
		AC1744	Major Core X: Business Mathematics	6	4
		AA1744	Allied IV: Principles of Management	5	4
	<b>Part IV</b>	SBC173/ SBC174	Skill Based Course (*SBC): Meditation and Exercise / Computer Literacy	2	2
		VEC174	Foundation Course II: Personality Development	-	1
	<b>Part V</b>	STP174	Student Training Programme (STP): Clubs & Committees / NSS	-	1
<b>V</b>	<b>Part III</b>	AC1751	Major Core XI: Corporate Accounting	6	5
		AC1752	Major Core XII: Commercial Law	6	5
		AC1753	Major Core XIII: Income Tax Law and Practice	6	5
		AC1754	Major: Project	5	4
		AC1755 AC1756 AC1757	Elective I: (a) E-Commerce (b) Business Environment (c) Introduction to Goods and Services Tax	5	4
	<b>Part IV</b>	ASK175	Skill Based Course (*SBC): Preparation for Competitive Examinations - I	2	2
		HRE175	Foundation Course III: Human Rights Education (HRE)	-	1
<b>VI</b>	<b>Part III</b>	AC1761	Major Core XIV: Management Accounting	6	5
		AC1762	Major Core XV: Industrial Law	6	5
		AC1763	Major Core XVI: Fundamentals of Financial Management	6	5
		AC1764	Major Core XVII: Human Resource Management	5	5
		AC1765 AC1766 AC1767	Elective II: (a) Organisational Behaviour (b) Fundamentals of Investment (c) Entrepreneurship	5	5
	<b>Part IV</b>	ASK176	Skill Based Course (*SBC): Preparation for Competitive Examinations - II	2	2
		<b>Part V</b>	WSC176	Foundation Course IV: Women's Studies (WS)	-
			<b>TOTAL</b>	<b>180</b>	<b>140 + 3</b>

**Semester I**  
**Major Core I: Introduction to Accounting**  
**Sub. Code: AC1711**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

**Objectives**

1. To help students acquire conceptual knowledge of accounting and to impart skill for recording business transactions.
2. To train students in preparing accounts.

**Unit I: Introduction to Accounting**

Basic principles of accounting – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Cash book – Types – Trial Balance.

**Unit II: Final Accounts and Bank Reconciliation Statement**

Final Accounts – Trading, Profit and Loss a/c and Balance sheet – Adjusting entries – Manufacturing account – Bank Reconciliation Statement.

**Unit III: Depreciation Account**

Meaning – Causes for depreciation – Need for providing depreciation – Methods of depreciation – Straight Line method, Diminishing Balance method, Annuity method, Sinking Fund method and Depletion method.

**Unit IV: Single Entry System**

Features – Limitations – Difference between double entry and single entry system – Methods of ascertaining profit – Net Worth Method, Conversion Method (Simple problems only).

**Unit V: Fire Insurance Claim Account**

Introduction – Calculation of claim for loss of stock – Average clause – Calculation of claim for loss of profit – Average clause.

**Text Book**

Pillai, R.S.N. Bagavathi, & Uma. (2012). *Fundamentals of Advanced Accounting*, Volume 1. (3<sup>rd</sup> ed). New Delhi: S.Chand & Company.

**Reference Books**

1. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16<sup>th</sup> ed). New Delhi: Kalyani Publishers.
2. Reddy, T.S., & Murthy, A. (2016). *Advanced Accountancy - Volume 1*. (2<sup>nd</sup> ed). Chennai: Margham Publications.
3. Sudhakar,V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*. (1<sup>st</sup> ed). New Delhi: S.Chand & Company.

4. Arulraj Ponnudurai, S. (2016). *Accountancy* Volume – 1. (4<sup>th</sup> ed). Tirunelveli: Sathya Publications.
5. Wilson, M . (2012). *Advanced Accountancy*. (2<sup>nd</sup> ed). Chennai: Scitech Publication.

**Note:** The ratio of theory and problem in the question paper should be 25: 50.

**Semester I**  
**Allied I: Business Economics**  
**Sub. Code: AA1711**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

**Objectives**

1. To provide students the basic knowledge on Business Economics.
2. To give knowledge on impact of changes in demand, supply and price.

**Unit I: Introduction**

Meaning and significance of economics – Subject matter of economics – Meaning and definition, significance – Nature – Role of business economics in decision making – Role and responsibilities of business economists – Economic tools in Business economics – Goods – Wants – Law of diminishing marginal utility – Consumer surplus.

**Unit II: Demand Analysis**

Meaning and kinds of demand – Demand determinants – Law of demand – Concept of elasticity and it's types – Relationship between Price Elasticity and Sales Revenue – Demand forecasting.

**Unit III: Production Analysis**

Factors of production and their characteristics – Concepts of total product, average product and marginal product – Fixed and variable factors – The Law of Variable Proportions – Economies of large and small scale production.

**Unit IV: Supply and Cost Analysis**

Supply – Factors affecting supply – Law of supply – Elasticity of supply - Types of elasticity of supply – Cost of production – Short run and Long run cost curves – Revenue concepts and revenue curves.

**Unit V: Price and Output decisions in Various Market Forms**

Role of time in determining the value of products – Equilibrium conditions of a firm and industry under various market forms – Price and output determination in a perfect market – Price and output determination in an imperfect market with specific reference to Monopoly – Monopolistic competition and Oligopoly.

**Text Book**

Pazhani, K. (2012). *Business Economics*. (3<sup>rd</sup> ed). Sivakasi: Annai Nilayam Printers and Publishers.

**Reference Books**

1. Sankaran, S. (2013). *Business Economics*. (4<sup>th</sup> ed). Chennai: Margham Publications.
2. Aryamala, T. (2014). *Business Economics* (4<sup>th</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.
3. Varshney, R.L. & Maheswari, K.L. (1998). *Managerial Economics*. (4<sup>th</sup> ed). New Delhi: Sultan Chand and Sons.
4. Mankar, V.G. (1996). *Business Economics*. (2<sup>nd</sup> ed). Mumbai: Himalaya Publishing House.
5. Dwivedi, D.N. (2009). *Essentials of Business Economics*. (3<sup>rd</sup> ed). Chennai: Vikas Publishing House Pvt. Ltd.

**Semester I**  
**Introduction to Banking (NMEC)**  
**Sub. Code: ANM171**

No. of Hours per Week	Credits	Total No. of Hours	Marks
4	2	60	100

**Objectives**

1. To impart knowledge on traditional and modern banking.
2. To make non-commerce students aware of the banking procedures.

**Unit I: Introduction to Banking**

Definition – Banker – Customer - Relationship between banker and customer - General relationship – Primary and subsidiary relationship –Obligations and rights of bankers.

**Unit II: Banking System in India**

Structure of banking system in India - Central banks - Reserve bank of India –Functions - Nationalised banks – Meaning - List of nationalized banks.

**Unit III: Cheque, Crossing and Endorsement**

Cheque – Definition – Requisites – Crossing – Meaning - Types of crossing – Endorsement - Meaning – Definition - Types of endorsement.

**Unit IV: Commercial Banks**

Commercial banks - Functions of commercial banks - Traditional functions - Social banking functions - Innovative banking functions - Diversified functions.

**Unit V: E-banking**

Internet banking - Internet banking Vs Traditional banking - Mobile banking –Automatic Teller Machine (ATM) – Concept – Features – Electronic Fund Transfer (EFT).

**Text Book**

Sundaram, S.M. (2016). *Banking Theory Law and Practice*. (9<sup>th</sup> ed). Karaikudi: Sree Meenakshi Publication.

**Reference Books**

1. Gordon ,E. & Natarajan, K. (2016).*Modern Banking*. (25<sup>th</sup> ed). New Delhi: Himalaya Publishing House.
2. Gurusamy, S. (2014). *Banking Theory Law and Practice*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.
3. Gupta, D.P. & Gupta, R.K. (2013). *Modern Banking in India*. (1<sup>st</sup> ed). New Delhi: Asian Books Private Limited.
4. Maheswari, S.N. & Maheswari, S.K. (2010). *Banking Law and Practice*. (25<sup>th</sup> ed). New Delhi: Kalyani publishers.
5. Kandasami, K.P. Natarajan, S. & Parameswaran, R. (2013).*Banking Law and Practice*. (4<sup>th</sup> ed), New Delhi: S.Chand & Co. Pvt.Ltd.

**Semester II**  
**Major Core II: Financial Accounting**  
**Sub. Code: AC1721**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

**Objectives**

1. To help students acquire knowledge on various types of accounts.
2. To train students in preparing special types of accounts.

**Unit I: Accounts of Non Profit Organisations**

Capital and Revenue items – Classification – Concept and terms used – Receipts and Payments account: Features – Preparation of receipts and payments account. Income and Expenditure account: Features - Preparation of income and expenditure account and balance sheet.

**Unit II: Departmental Accounts**

Allocation of common expenses – Calculation of purchase - Preparation of departmental trading and profit and loss account (excluding interdepartmental transfer).

**Unit III: Branch Accounts**

Objects – Types – Dependent branches – Accounting procedure – Ways of preparing dependent branch accounts: Debtors system, Stock and Debtors system and Final account system (excluding foreign branches).

#### **Unit IV: Royalty Accounts**

Features – Terms used in royalty accounts – Preparation of analytical table – Journal entries – Accounts in the books of lessor and lessee – Accounting procedure when there is abnormal fall in output.

#### **Unit V: Hire Purchase System**

Important terms – Calculation of interest – Preparation of accounts in the books of hire purchaser and hire vendor – Default and repossession (complete and partial).

#### **Text Book**

Pillai, R.S.N. & Bagavathi & Uma. (2012). *Fundamentals of Advanced Accounting* – Volume (3<sup>rd</sup> ed). New Delhi: S.Chand & Company.

#### **Reference Books**

1. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16<sup>th</sup> ed). New Delhi: Kalyani Publishers.
2. Reddy, T.S. & Murthy, A. (2016). *Advanced Accountancy - Volume 1*. (2<sup>nd</sup> ed). Chennai: Margham Publications.
3. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*. (1<sup>st</sup> ed). New Delhi: S.Chand & Company.
4. Arulraj Ponnudurai, S. (2016). *Accountancy Volume – 1*. (4<sup>th</sup> ed). Tirunelveli: Sathya Publications.
5. Wilson, M. (2012). *Advanced Accountancy*. (2<sup>nd</sup> ed). Chennai: Scitech Publication.

**Note:** The ratio of theory and problem in the question paper should be 25: 50.

### **Semester II** **Allied II: Marketing Management** **Sub. Code: AA1721**

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

#### **Objectives**

1. To provide basic knowledge on concepts, principles, tools and techniques of marketing.
2. To enable students aware of the basic requirement of marketing and the art of personal selling.

#### **Unit I: Market and Marketing**

Introduction – Evolution of marketing – Meaning and definition of market – Classification of markets. Marketing – Objectives – Importance – Selling Vs Marketing – Kinds of goods – Approaches to marketing – Modern marketing.

## Unit II: Marketing Mix, Marketing Environment and Marketing Functions

Marketing Mix: Meaning – Definition – Concept – Problems. Marketing Environment: Micro and Macro Environment – Classification of marketing functions.

## Unit III: Product

Meaning – Features – Classification – Product innovation – Product Life Cycle – New product planning process – Product diversification – Product elimination – Product failure – Product policies.

## Unit IV: Pricing

Price – Importance of price – Pricing objectives – Factors affecting pricing decisions – Kinds of pricing – Price differentials - One price Vs Variable price.

## Unit V: Promotion

Sales Promotion: Meaning – Definition – Objectives – Importance – Advantages – Limitations – Kinds of sales promotion: Consumer sales promotion , dealer sales promotion and sales force promotion. Advertising: Objectives – Goals and models - Advantages – Objections against advertising. Salesmanship: Meaning – Definition –Advertising Vs Salesmanship.

## Text Book

Pillai, R.S.N. & Bagavathi. (2015). *Modern Marketing*. (4<sup>th</sup> ed). New Delhi: S.Chand & Company Pvt. Ltd.

## Reference Books

1. Sherlekar S.A. & Krishnamoorthy R. (2013). *Marketing Management*. (14<sup>th</sup> ed). Mumbai: Himalaya Publishing House.
2. Ajit Kumar Bansal. & Ajay Sharma. (2012). *Marketing Management*. (2<sup>nd</sup> ed). New Delhi: Vayu Education of India.
3. Agarwal,R.C.(2008). *Marketing Management*. (7<sup>th</sup> ed). Agra: Lakshmi Narain Agarwal, Educational Publishers.
4. Ramasamy, V.S. & Namakumari, S. (2003). *Marketing Management*. (3<sup>rd</sup> ed). New Delhi: Macmillan.
5. Philip Kotler. (2015). *Marketing Management*. (15<sup>th</sup> ed). New Delhi: Prentice Hall of India Pvt. Ltd.

**Semester II**  
**Consumer Awareness (NMEC)**  
**Sub. Code: ANM172**

No. of Hours per Week	Credits	Total No. of Hours	Marks
4	2	60	100

## Objective

1. To gain knowledge on consumer awareness and consumer rights.
2. To make students aware of the procedure to file complaints, claim relief and settlement of grievances.



### **Unit I: Introduction**

Introduction - History - Objective - Scope - Definition - Customers Vs Consumers - Different Types of Consumers - Consumer needs - Factors affecting consumer needs - Needs Vs Wants - Reasons for Purchase of Goods and Services.

### **Unit II: Consumer Awareness and Consumer Protection**

Consumer awareness: Introduction – Meaning – Needs – Benefits - Goods and services. Consumer protection: Introduction – Meaning – Concept - Consumer protection prior to and post independence period - Need – Reasons - Importance.

### **Unit III: Consumer Exploitation and Consumer Rights**

Consumer exploitation: Introduction – Definition – Causes – Problems - Measures – Exploitation: At market place - In India - Remedial measures - Various forms –Warranty – Pricing. Consumer rights: Introduction – Meaning – Definition - Consumer rights in India – Responsibilities – Plight – Weakness - Duties of consumers.

### **Unit IV: Consumer Dispute Redressal Agencies**

Introduction - Consumer Disputes Redressal Forum - National Commission - State Commission - District Forum - Consumer Protection Council - Central and State Protection Councils.

### **Unit V: Consumer Complaints**

Introduction – Definition – Eligibility to file a case - Kinds of complaints - Jurisdiction for filing complaints - Procedure to file a complaint before the district consumer forum, state commission and national commission – Relief available - Machinery for settlement of grievances - Steps to handle complaints – Procedure to Register complaints - Relief provided under the Act.

### **Text Book**

Dr. Sivanesan, R. (2016). *Consumer Awareness*. (1<sup>st</sup> ed). Chennai: Margham Publications.

### **Reference Books**

1. Kapoor, N.D. (2012). *Elements of Mercantile Law*. (37<sup>th</sup> ed). New Delhi: Sultan Chand & Sons.
2. Dr. Natarajan, L. (2012). *Consumer Behaviour*. (1<sup>st</sup> ed). Chennai: Margham Publications.
3. Saraj Kumar., & Priyanshu Saxena. (2011). *Legal Aspects of Business*. (1<sup>st</sup> ed). Chennai: Thakur Publishers.
4. Jayasankar, J. (2013). *Marketing*. (3<sup>rd</sup> ed). Chennai: Margham Publications.
5. Pillai, R.S.N. & Bagavathi. (2015). *Modern Marketing*. (4<sup>th</sup> ed). New Delhi: S.Chand & Company Pvt. Ltd.

### **Semester III**

### **Major Core III: Advanced Accounting**

**Sub. Code: AC1731**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	4	90	100

## **Objectives**

1. To enable students to acquire knowledge on concepts and practices of partnership accounting.
2. To train students in preparing the accounts for partnership firms.

### **Unit I: Partnership – Fundamentals**

Partnership – Partnership deed – Profit & Loss Appropriation account – Interest on capital – Interest on drawings, Partners salary and commission, Interest on loan. Capital accounts – Fixed and fluctuating capital.

### **Unit II: Admission**

Admission of a new partner – Adjustments in the profit and loss sharing ratio – Sacrificing ratio – Revaluation of assets and liabilities – Goodwill – Methods of valuation of goodwill – Adjustments for Goodwill – Application of Accounting Standard (AS) – Adjustment for undistributed profits and losses – Adjustment of capitals.

### **Unit III: Retirement and Death**

Retirement and death of a partner – New profit and loss sharing ratio – Gaining ratio – Treatment for goodwill – Revaluation of assets and liabilities – Undistributed profits and losses – Settlement of partners capital account.

### **Unit IV: Dissolution**

Dissolution of partnership firm – Realisation account – Treatment of goodwill – Treatment of unrecorded assets and liabilities – Insolvency of one partner – Application of Garner Vs Murray – Insolvency of all partners.

### **Unit V: Piecemeal Distribution and Sale to a Company**

Proportionate capital method – Maximum loss method – Sale to a company – Purchase consideration - Accounting treatment in the books of firm and company. (Simple problems only).

### **Text Book**

Pillai R.S. N. Bagavathi & Uma S. (2012). *Fundamentals of Advanced Accounting - Vol. II.* (3<sup>rd</sup> Revised Edition). New Delhi: S. Chand & Sons Pvt. Ltd.

### **Reference Books**

1. Reddy T.S. & Murthy A. (2011). *Advanced Accounting- Vol. I.* (6<sup>th</sup> revised edition), Chennai: Margham Publications.
2. Jain, S.P. & Narang, K.L. (2014). *Advanced Accountancy – I.* (20<sup>th</sup> revised edition). New Delhi: Kalyani Publishers.
3. Wilson M. (2012). *Advanced Accountancy.* (1<sup>st</sup> ed). Chennai: Scitech Publication (India) Pvt.Ltd.
4. Mukherjee A. & Hanif M. (2010). *Modern Accountancy - Vol. I.* New Delhi: Tata Mc Graw Hill Publishing Company Ltd.
5. Sudhakar V. Anbalagan M. and Jeya Lakshmi K. (2009). *Fundamentals of Financial Accounting.* (1<sup>st</sup> ed). New Delhi: S. Chand & Company Ltd.

**Note:** The ratio of theory and problem in the question paper should be 25: 50.

**Semester III**  
**Major Core IV: Indian Banking System**  
**Sub. Code: AC1732**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

**Objectives**

1. To enable students to acquire knowledge on banking practices and technology.
2. To make students aware of the banking products available to customers.

**Unit I: Introduction**

Banker – Customer – Relationship – General and specific - Obligations – Rights of a banker – Types of deposits – Difference between fixed and savings account – Pass book – Legal effect of entries in the pass book – Know Your Customer (KYC) norms.

**Unit II: Negotiable Instruments**

Negotiable Instruments: Definition – Features – Types – Cheque – Bill of exchange – Draft – Proper drawing of a cheque – Material alterations – Effects – Statutory protection in case of materially altered cheque – Immaterial alteration – Alteration authorized by the Act – Crossing – General – Special – Account payee, double Crossing – who can cross a cheque. Endorsement – Significance – Assignment Vs Endorsement – Kinds – Marking - Significance – Honouring and dishonouring of a cheque – Recovery of money paid by mistake.

**Unit III: Commercial Banks**

Economic development and growth of Indian Banks – Central banking – Nature and functions – Reserve Bank of India – Organisational structure – Functions – Commercial Banks-Functions.

**Unit IV: Banking Technology**

Electronic Banking – Core banking – Distribution channels – Teller machines at the Bank counter – Cash dispenser – ATM - Types- Features – Home banking – Online banking – Online enquiry – Personal Identification Numbers (PIN) – Smart cards – Cheque truncation – Note and coin counting devices – NEFT – RTGS – Features – Merits - Demerits – e-purse.

**Unit V: Non- Banking Financial Institutions**

Non- Banking Companies - Meaning – Classification - Non- Financial Companies – Classification – Functions of Non- Banking Companies – Commercial banks Vs Non- Banking Companies – Services rendered by NBFCs – NBFCs and the RBI - Non- Banking Financial Companies ( Reserve Bank) Directions, 1998 – Revised Guidelines – Shadow Making – Shadow Banking in India.

**Text Book**

Gordon E. & Natarajan K. (2016). *Banking Theory Law and Practice*. (25<sup>th</sup> ed). Chennai: Himalaya Publishing House.

## Reference Books

1. Maheswari, S.N. & Maheswari, S.K. (2008). *Banking Theory Law and Practice*. (2<sup>nd</sup> ed). Chennai: Kalyani Publishers.
2. Gurusamy, S. (2014). *Banking Theory Law and Practice*. (3<sup>rd</sup> ed). Chennai: Himalaya Publishing House.
3. Sundaram, S.M. (2014). *Banking Theory Law and Practice*. (9<sup>th</sup> ed). Karaikudi: Sree Meenakshi Publications.
4. Radhaswamy, M & Varudavan, S.V. (1985). *A Text Book of Banking*. (3<sup>rd</sup> ed). New Delhi: S. Chand & Company Ltd.
5. Santhanam, B. (2014). *Banking Theory Law & Practice*. (5<sup>th</sup> ed). Chennai: Margham Publications.

**Semester III**  
**Major Core V: Company Law**  
**Sub. Code: AC1733**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	75	100

## Objectives

1. To enable students to understand the basics of Companies Act-2013 and its application.
2. To familiarize students with the provisions relating to formation and management of companies.

## Unit I: Introduction

Company: Meaning, Definition, Characteristics - Lifting of corporate veil, Circumstances in which the veil can be lifted by the court - Classification of Companies: Incorporation, Liability, Members, Other forms of companies - Difference between public and private companies.

## Unit II: Formation of a company & management

Promotion: meaning, functions, Legal positions, Duties, Pre-incorporation contracts - Incorporation / Registration procedure - Commencement of business - Consequences of default.

Director: Meaning, Eligibility, Disqualification, Women Director, Independent Director, Working Director, Appointment, Director identification Number (DIN), Position, Powers, Duties and Liabilities, Managerial Remuneration.

## Unit III: Documents

Memorandum of Association - Meaning, Definition, Purpose, Contents, Doctrine of Ultra Vires, Types of ultra vires Act. Articles of Association: Meaning, Contents, Statutory Requirement, Alteration, Doctrine of indoor management. Prospectus: Conditions - Invitations,

Statutory Provisions, Public offer, Private Placement, Matters to be stated in prospectus, Deemed prospectus, Red-herring Prospectus, Liability for Misstatement.

#### **Unit IV: Company Meeting**

Meetings- Kinds - Shareholders - Board of Directors - Debenture holders – Creditors. Notice of the meeting- Quorum- Agenda - Resolution: Ordinary- Special- Resolution requiring special notice, Sense of the meeting: Show of hands- Electronic voting, Poll postal, Proxies. Statutory Provisions. Minutes - Legal Provisions.

#### **Unit V: Winding up**

Meaning – Definition - Methods: National Company Law Tribunal, Types of Winding up: Compulsory & Voluntary winding up: Members, Creditors - Distinction between members and Creditors Voluntary Winding up.

#### **Text Book**

Radha, V. (2017). *Company Law*. (1<sup>st</sup> revised edition). Chennai: Prasanna Publishers & Distributors.

#### **Reference Books**

1. Sreenivasan, M.R (2013). *Company Law*. (2<sup>nd</sup> edition). Chennai: Margham Publications.
2. Shukla, M.C & Gulshan, S.S. (1990). *Principles of Company Law*. (9<sup>th</sup> ed). New Delhi: S. Chand and Company Ltd.
3. Acharya, B.k. & Govekar, P.B. (1984). *Company Law and Secretarial Practice*. (2<sup>nd</sup> ed). New Delhi: Himalaya Publishing house.
4. Garg, K.C. Vijay Gupta & Chawla, R.C. (2010). *Company Law and Secretarial Practice*. (1<sup>st</sup> ed). New Delhi: Kalyani Publishers.
5. Shanthi, J. (2016). *Company Law*. (1<sup>st</sup> ed). Chennai: Margham Publications.

### **Semester III**

#### **Major Core VI: Business Statistics**

**Sub. Code: AC1734**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
5	4	90	100

#### **Objectives**

1. To help students to apply statistical tools and mathematical principles in real life problems, particularly in business
2. To enable students to describe data with descriptive statistics and to perform statistical analysis.

### **Unit I: Measures of Central Tendency**

Measures of Central Tendency -Definitions – Functions of averages – Characteristics of a good Average – Types of Averages – Mean – Geometric mean – Harmonic Mean – Median – Mode. Dispersion – meaning – Uses –Characteristics of a good measure of Dispersion – Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation

### **Unit II: Correlation**

Correlation – Definitions – Importance of Correlation – Types of Correlation – Methods of studying Correlation – Scatter Diagram – Correlation Graph – Karl Pearson's coefficient of Correlation – Spearman's Rank Correlation

### **Unit III: Regression**

Regression – Meaning – Definition – Regression Lines – Differences between Correlation and Regression – Uses of Regression Analysis

### **Unit IV: Index Numbers**

Index numbers – Definitions – Characteristics of Index Numbers – Uses of Index Numbers – Kinds of Index numbers – Problems involved in the construction of Index numbers – Methods of construction of index numbers – Tests for an Ideal index numbers- cost of living index – Uses - Problems in the construction of cost of living index – Methods of constructing cost of living index – Fixed base index – Chain base index – Fixed base index to chain base index – Chain base index to fixed base index

### **Unit V: Probability** (Simple problems only)

Probability – Meaning – Usefulness – Basic concepts – Approaches of probability – Theorems of probability – Addition theorem – Multiplication theorem — Theoretical distribution – Types - Binomial distribution – Properties of binomial distribution – Measurement of mean and variance for binomial distribution – Poisson distribution – Normal distribution – Properties of normal distribution – Standard normal variate.

### **Text Book**

Pazhani, K. (2013). *Statistics* (3<sup>rd</sup> ed), Sivakasi, Annai Nilayam. . Chapters: 7,8,10-12,14

### **Reference Books:**

1. Shenoy,G.V.,Srivastava,U.K.,Sharma,S.C. (1988). *Business Statistics*. (1<sup>st</sup> Edition). New Delhi: Wiley Eastern Limited.
2. Arumugam,A. Thangapandi Isaac,A. (2013). *Statistics*. (1<sup>st</sup> edition). Palayamkottai: New Gamma Publishing House.
3. Wilson,M. (2000). *Business Statistics*. (First Millennium edition). New Delhi: Himalaya Publishing House.
4. Vittal,P.R. (2012). *Mathematical statistics*. (1<sup>st</sup> edition). Chennai: Margam Publications.
5. Pillai, R.S.N. & Bagavathi,V.(1986). *Statistics*. (2<sup>nd</sup> Edition). New Delhi: S.Chand & Company Ltd.

**Note:** The ratio of theory and problem in the question paper should be 15: 60.

**Semester III**  
**Allied III: Basics of Business and Stock Exchange**  
**Sub. Code: AA1731**

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	4	75	100

**Objectives**

1. To enable students to understand the forms of business enterprises.
2. To make students become aware of the functions of stock exchanges.

**Unit I: Introduction**

Business: Meaning – Definition – Characteristics – Scope – Objectives of modern business – Essentials of a successful business – Business environment – Social responsibilities of business – Qualities of a successful businessman – Business creativity and ethics – Need for business ethics – Principles of business ethics.

**Unit II: Forms of Business Enterprises**

Sole proprietorship: Meaning – Definition – Features – Merits and demerits. Partnership: Definition – Features – Merits – Limitations – Partnership deed and its contents – Kinds of partners and partnership. Joint Hindu Family: Concepts – Merits and demerits – Distinction between partnership and Joint Hindu family. Joint Stock companies: Definition – Characteristics – Merits and demerits – Distinction between partnership and a company. Cooperative institutions: Features – Differences between company and co-operatives – Types – Merits and demerits.

**Unit III: Public Enterprises**

Meaning – Concept – Forms – Merits and demerits – Problems. Pricing policies – Fundamentals – Theories of pricing. Public utilities – Definition – features – Rights and duties – Problems – Size of business – Factors determining size - Large size units – Economics.

**Unit IV: Stock Exchange**

History and Evolution – Meaning – Definition – Characteristics – Functions – Services – Limitations – Organisation and membership – Kinds of speculators – Speculative transactions – Price fluctuations – Causes – Methods of trading – Listing of securities – Meaning – Objectives of listing – Advantages – Disadvantages – Growth of capital market – Investors problems and protection – Remedial measures.

**Unit V: Regulation of Stock Exchanges**

Securities Regulation Act 1956 – Power of the Government - Critical evaluation – Securities and Exchange Board of India (SEBI) - Salient Features of SEBI Act 1992 – Achievements – Functional performance of SEBI – Capital issues control Act 1994.

**Text Book**

Katheresan, S. & Radha. (2016). *Business Organisation*. (2<sup>nd</sup> ed). Chennai: Prasanna Publishers and Distributors.

**Reference Books**

1. Agarwal, R.C. (2006). *Business Organization*. (5<sup>th</sup> ed). Agra: Agra Lekshmi Narain Agarwal Educational Publishers.

2. Balaji, C.D. & Prasad .G. (2012). *Business Organisation*. (1<sup>st</sup> ed). Chennai: Margham Publications.
3. Tapash Rajan Saha. (2009). *Business Organisation & Management*. (1<sup>st</sup> ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd.
4. Thelma.J.Taloo. (2007). *Business Organisation and Management*. (1<sup>st</sup> ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd.
5. Selvaraj, S.V.M. (2012). *Business Organisation*. (1<sup>st</sup> ed). Vilathikulam: Bavani Publishers.

**Semester IV**  
**Major Core VII: Cost Accounting**  
**Sub. Code: AC1741**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

**Objectives**

1. To acquaint students with basic knowledge of cost accounting and its practices in the business sector.
2. To expose students to the techniques of cost computation and control.

**Unit I: Introduction**

Cost accounting: Objectives – Functions - Financial accounting vs. Cost accounting – Advantages- Limitations -Essentials of good costing system -Installation -Practical difficulties – Methods -Techniques/types of costing - Classification of costs - Cost unit -Cost centre -Profit centre-Cost control- Cost reduction -Cost audit -Preparation of cost sheet. Tender and Quotation.

**Unit II: Material and Purchase Control**

Material control : Objectives- Essentials- Advantages-Purchase department: Centralized and decentralized -Types of stores-Stock levels: Minimum stock level-Maximum stock level: Reorder level-Danger level- EOQ (Economic Order Quantity)- Average stock-Inventory system : Periodic and perpetual-Bin card-Methods of material &issues (FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price).

**Unit III: Labour Cost**

Time and motion study: Objectives-Advantages -Job evaluation: Methods -Methods of time keeping & time booking, Idle time: Causes -Control -Accounting treatment-Over time: Accounting treatment -Labour turnover : Causes -Methods of reducing labour turnover- Labour turnover rate- Cost of labour turnover rate -Methods of remuneration (Halsey,Rowan,Taylor,Marrick,Gantt task& Bonus plan).



#### **Unit IV: Overheads**

Allocation-Classification-Collection-Departmentalisation-Absorption: Under and over absorption– Methods of absorption - Computation of machine hour rate.

#### **Unit V: Reconciliation and Process Costing**

Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.

Process costing: Meaning- Process costing Vs Job Costing, advantages - Disadvantages- Costing procedure-Losses and gains in process-Normal loss-Abnormal loss –Abnormal gain or effectiveness-Scrap-Defective

#### **Text Book**

Pillai R.S.N. & Bagavathy. (2013). *Cost Accounting*. (7<sup>th</sup>ed). New Delhi: S.Chand & Company Pvt. Ltd.

#### **Reference Books**

1. Murthy, A. & Gurusamy, S. (2009). *Cost Accounting*. (2<sup>nd</sup> ed). New Delhi: Tata McGraw-Hill Publishing Company Ltd.
2. Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. (6<sup>th</sup> ed). New Delhi: Kalyani Publishers.
3. Wilson, M. (2015). *Cost Accounting*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
4. Reddy, T.S. & Hari Prasad Reddy, Y. (2014). *Cost Accounting*. (4<sup>th</sup> ed). Chennai: Margham Publishers.
5. Arora, M.N. (2015). *Cost Accounting Principles and Practice*. (12<sup>th</sup> ed). Chennai: Vikas Publishing House Pvt. Ltd.

**Note:** The ratio of theory and problem in the question paper should be 25: 50.

### **Semester IV**

#### **Major Core VIII: Auditing and Corporate Governance**

**Sub. Code: AC1742**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	4	90	100

#### **Objectives**

1. To provide knowledge of auditing principles, procedures and techniques and to give an overview of corporate governance.
2. To equip the students with the importance of governance and ethical principles of business in the competitive environment.

#### **Unit I: Concept of Auditing**

Origin, Meaning, Features, Objectives, Distinction between accounting and auditing, Investigation, Classification of Audit: Organisation based, Function based, Method based, Document based - Basic Principles of an Audit, Advantages, Shortcomings, Standards of Auditing.

## Unit II: Preparation for Audit

Introduction, Preliminary Preparation, Audit Programme, Audit Note Book, Working Papers. Internal Check: Objectives, Essentials of good Internal Check System, Features, Advantages and Shortcomings – Internal Audit: Meaning, Features, Advantages, Dis-advantages, Distinction between Internal Audit and Statutory Audit.

## Unit III: Vouching

Definition, Features, Objectives, Requisites of a valid voucher, Types of Voucher, Vouching of Cash Transaction, Vouching of Trading Transaction.

## Unit IV: Audit of Companies

Company Auditor, Qualification and Disqualification, Appointment, Removal, Remuneration, Rights, Duties and Liabilities of an Auditor. Audit Report: Need and Importance, Requisition of good audit report, Basic Elements, Kinds of Audit Report.

## Unit V: Corporate Governance and Corporate Social Responsibility

Corporate Governance: Meaning and definition, Features of good corporate governance, Purpose, Importance, Principles, Benefits, Issues of Corporate Governance, Guardians of Corporate Governance, Code for Corporate Governance, Social Responsibility of Corporate. - Corporate Social Responsibility: Social Responsibility of Business, Arguments for Social Responsibility, Business as Responsible Person, Social Responsibilities of Business towards Different Groups.

### Text Book

Tandon B.N. Sudharsanam. Sundarabahu .S (2014). *Practical Auditing*. (2<sup>nd</sup> ed). New Delhi: S. Chand & Company Ltd.

### Reference Books

1. Roy, C.K. (2011). *Corporate Governance*. (2<sup>nd</sup> ed). New Delhi: Vayu Education of India.
2. Saroj Kumar. & Priyanshu Saxena (2011). *Legal Aspects for Business*. (1<sup>st</sup> ed) Bangalore: Thakur Publishers.
3. Sundar, K. & Paari K. (2014). *Practical Auditing*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.
4. Sundaram, S.M. (2013). *Auditing*. (6<sup>th</sup> ed). Karaikudi: Sree Meenakshi Publications.
5. Natarajan, L. (2016). *Practical Auditing*. (1<sup>st</sup> ed). Chennai: Margham Publication.

## Semester IV

### Major Core IX: Business Communication

Sub. Code: AC1743

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	4	75	100

### Objectives

1. To develop effective communicative skills among students.
2. To make them use electronic media in business communication.
3. To expose students the basics of resume writing and to help them to face the interview.

## **Unit I: Nature of communication**

Definition – Nature – Characteristics – Objectives – Scope – Functions – Importance - Principles of effective communication - Process of communication - Barriers to communication –Overcoming barriers to communication - Self Development and communication - Tips for self Development.

## **Unit II: Forms of Communication**

Verbal communication: Written, Oral - Non-verbal Communication: Kinesics, paralanguage, proxemics, surroundings, silence – Dimensions of Communication: Downward, Upward, Horizontal, Diagonal – Formal and Informal Communication – Modern forms of Communication: Fax, Internet, E-mail, Video conferencing.

## **Unit III: Business Letter Writing**

Introduction - Types of Letters: Personal, Social, Official, Business- Importance/ advantages of business letter - Structure of business letter - Tips for clear writing/ Craft of business letter writing - Letter of Enquiry – Letter of Order – Circular Letter.

## **Unit IV: Job Applications and Interview Skills**

Job Application and Curriculum Vitae - Tips for writing an application letter and CV – References and Testimonials – Group Discussion: Purpose, Tips for Effective Participation in GD for job selection, Qualities looked for in Group Discussion, Strategies for GDs: Do's and Don'ts – Personal Interview: Job Interviews – Listening skills and Tips for Effective Listening.

## **Unit V: Reporting**

Report: Meaning, purpose of a report, Types, uses, Structure and Style of a Business Report, Guidelines for writing report - Presentation: Meaning, Elements of Presentation, Tips for an Effective Presentation, Guidelines for the use of visual Aids.

### **Text Book**

Jain, V.K. & Omprakash Biyani. (2014). *Business Communication*. (1<sup>st</sup> ed). New Delhi: S.Chand &Company Pvt. Ltd.

### **Reference Books**

1. Pillai, R.S.N. & Bagavathy. (2013). *Modern Commercial Correspondence*. (5<sup>th</sup> Revised Edition). New Delhi: S.Chand &Company Pvt. Ltd.
2. Varinder Kumar & Bodh Raj. (2010). *Managerial Communication*. (1<sup>st</sup> ed). New Delhi: Kalyani Publishers.
3. Jain, J.N. & Singh, P.P. (2007). *Modern Business Communication Principles and Techniques*. (1<sup>st</sup> ed). New Delhi: Regal Publications.
4. Premavathy, N. (2010). *Business communication & Correspondence*. (3rd ed). Chennai: Sri Vighnesh Graphics.
5. Shirely Taylor & Chandra, V. (2013). *Communication for Business*. (4th ed). Noida: Dorling Kindersely (India) Pvt.Ltd.

**Semester IV**  
**Major Core X: Business Mathematics**  
**Sub. Code: AC1744**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

**Objectives**

1. To give an exposure to students of commerce on various Mathematical techniques and tools in solving problems of business and financial mathematics.
2. To develop the skill of forming mathematical problems and solving them for optimal solutions.

**Unit I: Theory of Equations**

Theory of Equations – Equations-Linear equations-Simultaneous Equations- Quadratic Equations

**Unit II: Set Theory**

Elements of set theory – Sets, Representation of a set - Equal sets - Finite and infinite sets-Sub-sets-Properties of Sub-sets-Universal sets-Venn diagram- Set operations-Properties of set union and intersection

**Unit III: Matrices and Determinants**

Matrices and Determinants - Introduction-Matrices-Types of Matrices Algebra of Matrices - Adjoint of a square matrix-Inverse of a square matrix

**Unit IV: Interest**

Commercial Arithmetic -Simple interest-Compound interest –Discount- True Discount, Bankers Discount and Banker’s Gain

**Unit V: Linear Programming**

Linear Programming-Introduction-Linear Inequality-Linear Programming-Graphical method

**Text Book**

Ranganath,G.K., Sampangiram & C.S., Rajaram, Y.(2013). *A Text Book of Business Mathematics*. (5<sup>th</sup> ed. New Delhi: Himalaya Publishing House.

Chapter 4: 4.1 – 4.4

Chapter 7: 7.1 – 7.10

Chapter 8: 8.1 - 8.4, 8.11, 8.12

Chapter 12: 12.1, 12.2, 12.5, 12.6

Chapter 13: 13.1 – 13.4

**Reference Books**

1. Rajagopalan, S.P. & Sattanathan, R. (2010). *Business Mathematics*. (2<sup>nd</sup> ed). New Delhi: Tata Mcgraw Hill Education Private Limited.
2. Verma. (2007). *Business Mathematics*. (3<sup>rd</sup> ed). New Delhi: Asian Books.

3. Agarwal ,D.R. (2003). *Business Mathematics*. (1<sup>st</sup> ed). New Delhi: Vrinda Publications Private Limited.
4. Vittal, P.R. (2012). *Business Mathematics*. (3<sup>rd</sup> ed). Chennai: Margham Publications.
5. Das, N.G. & Das, J.K. (2011). *Business Mathematics and Statistics*. (1<sup>st</sup> ed). New Delhi: Mc Graw Hill Education.

**Semester IV**  
**Allied IV: Principles of Management**  
**Sub. Code: AA1744**

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	4	75	100

**Objectives**

1. To provide knowledge of the fundamentals of management principles and functions.
2. To make students understand the theories and styles of leadership.

**Unit I: Business Management**

Introduction – Meaning – Definition – Principles – Importance and limitation – Is management an art or a Science – Is management a profession – Universality of management – Pioneers of management thought – History of management thought – Approaches to management – Kinds – Scientific management – Features – Objectives – Elements – Benefits and oppositions – Contributions to management thought.

**Unit II: Planning and Decision Making**

Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations – Policies – Procedures – Strategies – Forecasting – Relationship between planning and forecasting – Decision making – Definition – Characteristics – Process – Types of managerial decision – Decision tree management by objectives – Principles – Merits and demerits.

**Unit III: Organising**

Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories – Organisational structure – Merits and Demerits of different types – Recent developments in Organisation – Formal and informal organization – Delegation of authority – Centralisation and decentralization of authority – Factors determine degree of decentralization – Departmentation – Basis – Types – Merits and demerits.

**Unit IV: Staffing**

Nature, meaning – Definition – Personnel management – Manpower planning – Features – Components – Importance – Merits – Limitations – steps in staffing – Recruitments – Internal and External sources – Selection – Stages – Training – Stages and types – Methods – Promotions

– Promotion policy – Methods – Merits and demerits – Transfer – Types – Demotions – Retirement – Labour turnover and measures to control labour turn over.

### **Unit V: Directing, Motivation and Leadership**

Directing meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions – Characteristics of an order – Motivation characteristics – Theories – Maslow’s need theory – Hygiene – Expectancy – X and Y theories – Methods and techniques of motivation – Financial and non-financial motivation – Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles – Theories – Leadership styles in Indian organizations – Supervision – Communication – Control and Co-ordination types and techniques.

### **Text Book**

Kathiresan, S. Radha.(2015). *Business Management*. (2<sup>nd</sup> ed). Chennai: Prasanna Publishers and Distributors .

### **Reference Books**

1. Nataraja K. & Ganeson, K.P. (1993). *Principles of Management*. (1<sup>st</sup> ed). New Delhi: Globe Offset Printers.
2. Jaya Sankar, J. (2015). *Principles of Management*. (1<sup>st</sup> ed). Chennai: Margham Publications.
3. Sundar, K. (2015). *Principles of Management*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.
4. Sundaram, S. M. (2004). *Principles of Management*. (1<sup>st</sup> ed). Karaikudy: Sree Menakshi Publications.
5. Tripathi, P.C. & Reddy, P.N. (2009). *Principles of Management*. (4<sup>th</sup> ed). New Delhi: Tata McGraw Hill Publishing Company Limited.

## **Semester V**

### **Major Core XI: Corporate Accounting**

**Sub. Code: AC1751**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	5	90	100

### **Objectives**

1. To enable students to acquire the basic knowledge on corporate accounting.
2. To train students in the preparation of company accounts.

### **Unit I: Issue of Shares**

Issue of shares – Securities premium – Discount on issue of shares – Under subscription – Over subscription – Pro-rata allotment – Calls in arrears – Calls in advance – Forfeiture of shares – Reissue of forfeited shares – Surrender of shares.

**Unit II: Preference Shares**

Issue and redemption – Legal provisions – Sources of redemption – Capital Redemption Reserve – Valuation of Goodwill and Valuation of Shares.

**Unit III: Final Accounts**

Profits prior to Incorporation – Preparation of profit and loss account and balance sheet of corporate entities.

**Unit IV: Internal and External Reconstruction**

Internal Reconstruction – Reduction of share capital – Capital Reduction Account – Preparation of balance sheet. Amalgamation as per Accounting Standards (AS- 14) – Calculation of purchase consideration – External Reconstruction (Theory only).

**Unit V: Liquidation of Companies**

Meaning – Liquidation Vs Insolvency – Order of Payment – Preferential creditors – Calculation of liquidator's remuneration – Contributories – liquidators' statement of account.

**Text Book**

Pillai, R.S. N. & Bagavathi & Uma, S. (2013). *Fundamentals of Advanced Accounting*. (3<sup>rd</sup> revised edition). Vol. II. New Delhi: S. Chand & Sons Pvt. Ltd.

**Reference Books**

1. Jain, S.P. and Narang, (2009). *Corporate Accounting*. (1<sup>st</sup> ed). New Delhi: Kalyani Publishers.
2. Paul, S.K.R.(2005). *Corporate Accounting*. (1<sup>st</sup> ed). Kolkatta: New Central Book Agency.
3. Reddy, T.S & Murthy, A. (2011). *Corporate Accounting*. (6<sup>th</sup> ed). Chennai: Margham Publications.
4. Palaniappan, R. & Hariharan, N. (2016). *Corporate Accounting*-Vol. 1. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.
5. Joseph, T. (2009). *Corporate Accounting*. (1<sup>st</sup> ed). New Delhi: Tata McGraw Hill Education Private Limited.

**Note:** The ratio of theory and problem in the question paper should be 25 : 50.

**Semester V**  
**Major Core XII: Commercial Law**  
**Sub. Code: AC1752**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

## **Objectives**

1. To create awareness about the Contract Act, Sale of Goods Act and Bailment Act and their utility in the modern business era.
2. To familiarize students with the provisions of various Acts relating to commercial undertakings.

### **Unit I: Formation & Contract**

Indian Contract Act-1872: Introduction of Law- Sources - Definition - Obligation - Essentials and classification - Definition of offer - Rules for offer and acceptance, essential of acceptance - Methods of communication - Termination of offer - Consideration - Definitions - Rules - Strangers to consideration - Section 25 - Explanation - Capacity to contract - Definition - Minor under law - Persons affected due to status - Affected due to unsound mind - Free consent - Definition of (a) coercion (b) fraud (c) undue influence (d) misrepresentation (e) mistake - legality of object - Difference between unlawful and illegal agreements - Effect of illegality - Void agreements and void contract - Wagering agreement - Insurance contract - Difference between wagering contracts and contingent contracts.

### **Unit II: Conveying of Rights**

Performance of Contract - Which need not be performed - Time and place of performance attempted performance (tender) - Rules of tender - Discharge of contracts - Methods of discharge - Doctrine of frustration - Discharge by law - Discharge by death - Remedies for breach of contract - Consequence of breach - Rules - Kinds - Rectification - Suite for injunction - Quantum merit - Specific performance of contract - Quasi contract - Instance.

### **Unit III: Special Contracts**

Special Contract : Indemnity and guarantee - Definition indemnity - Rules for making indemnity - Difference between indemnity and guarantee - Definition of guarantee - Rights and duties of surety - Liability - Rights of subrogation - Discharge of surety - Termination of guarantee contract - Agency - Definition - Kinds - Difference between agent and servant and independent contractor - Creation of agency - Rights and duties of agent - Liability of undisclosed principal - Agent's liability to third party - Authority - Sub and substituted agent - Right and liabilities - Termination of agency - Discharge.

### **Unit IV: Contract by Exchange of Possession**

Bailment - Definition - Parties - Creation - Rights and duties of bailor and bailee - Bailees's right of lien - Finder of lost goods as bailee - Pledge - Definition - Parties - Rights and duties - Pledge by non - Owners - Right of redemption -Right of resale.

### **Unit V: Contract for Exchange of Goods**

Sale of Goods Act 1930: Sale of goods - Definition of sale - Difference between sale and agreement to sell - Hire purchase - Types - Prices - Transfer of property - Titles - Stipulations - Implied conditions and warranties - Caveat emptor- delivery - Transfer of property - Performance of sale - Rules for taking delivery - Passing of property - Unpaid seller - Rights against goods - The buyer personally - Right of resale - Sale by non - Owners - Auction sale.



**Text Book**

Kapoor, N.D. (2012). *Commercial Law*. New Delhi: Sultan Chand & Sons.

**Reference Books**

1. Chawla, R.C.( 1990). *Commercial Law*. New Delhi: Kalyani Publishers.
2. Batra, V.K. & Kalra, N.K. (1993). *Mercantile Law*. New Delhi: Tata Mc Graw Hill Publishing Co. Ltd.
3. Agarwal, R.C. (2006). *Commercial Law* (3<sup>rd</sup> ed). Agra: Agra Lekshmi Narain Agarwal Educational Publishers.
4. Arun Humarsen, Jitemara & Humarmitra Bulterworths (1979).*Commercial Law (including Company Law) and Industrial Law*. London:
5. Hardy Ivarmy, E.R. & Paul Latimer, (1998). *Case Book on Commercial Law*.

**Semester V****Major Core XIII: Income Tax Law and Practice**

**Sub. Code: AC1753**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

**Objectives**

1. To impart knowledge of the basic provisions of income tax
2. To equip the students with application of provisions of tax laws in computation of income under various heads of income.

**Unit I: Introduction**

Definition – Assessment year – Previous year – Assessee – Types – Person – Income – Features of income – Agricultural income – Residential status and incidence of Tax -Resident – Ordinary resident – Nonresident – Capital and revenue receipts and expenses – Income exempt from tax.

**Unit II: Income from Salary**

Definition u/s 17 (1) – Features of salary – Different forms of salary – Allowances – Fully taxable – Partly exempted – Fully exempted – Perquisites – Profits in line of salary – Provident fund – Deductions u/s 16 – Computation of income from salary.

**Unit III: Income from House Property**

Meaning – Exempted incomes from House property - Expected rent – Fair rent – Municipal rent - Standard rent – Gross Annual value – Net annual value - Unrealised rent –

Vacancy – Self occupied house – Letout house – Deemed to be letout – Partly letout and partly self occupied - Arrear of rent – Unrealised rent – Composite rent – Joint expenses – Computation of income from House property.

#### **Unit IV: Income from Business or Profession and Capital Gain**

Business – Profession – Vocation – Taxable incomes under business – Chargeability of income – Speculation business – Illegal business – Bad debts recovered – Expenses expressly allowed – Deductions – Losses incidental to business – Computation of income from business or profession.

Income from capital gain – Capital assets – Kinds of capital assets – Exempted capital assets – Kinds of capital gains – Cost of acquisition – Cost of improvement – Kinds of transfer – Transactions not regarded as transfer – Cost of the previous owner – Advance money – Indexed cost of acquisition – Indexed cost of improvement – Cost inflation index – Exempted capital – Exemptions u/s 54, 54B, 54D, 54E and 54F – Guide lines for computing taxable short term and long term capital gains and exempted capital gains

#### **Unit V: Income from Other Sources**

Income chargeable to tax – Other incomes chargeable under the head – Dividends – Chargeability of dividends – Interest on securities – Kinds of securities – Rules for grossing up interest – Rates of tax deducted at source – Bond washing transactions – Casual incomes – Deduction of tax at source – Deductions under income from other sources – Expenses disallowable – Guidelines for solving problems.

**Note:** Theory 25 marks and problem 50 marks. Questions are taken from relevant assessment year.

#### **Text Book**

Hariharan, N. (2017). *Income Tax Law and Practice*. (12<sup>th</sup> ed) Chennai: Vijay Nicole Imprints Private Limited. (Current assessment year)

#### **Reference Books**

1. Murthy, A. (2017). *Income Tax Law and Practice*. (5<sup>th</sup> ed). Chennai: Vijay Nicole Imprints Private Limited. (Current assessment year)
2. Reddy, T.S. and Hari Prasad Reddy, (2017). *Income Tax Law and Practice*. (16<sup>th</sup> ed), Chennai: Margham Publications. (Current assessment year)
3. Mehrotra, H.C. Agarwal, (2017). *Income Tax Law & Accounts*. (54<sup>th</sup> ed). Chennai: Sahitya Bhawan Publications. (Current assessment year)
4. Gaur, V.P. & Narang, D.B (2017). *Income Tax Law and Practice*. (45<sup>th</sup> ed). Chennai. Kalyani Publishers. (Current assessment year)
5. Saha, R.G. Usha Devi, N. (2017). *Income Tax (Direct taxes)*. Chennai: Himalaya Publishing House. (Current assessment year)

**Note:** The ratio of theory and problem in the question paper should be 25 : 50.

**Semester V**  
**Elective I (a): E-Commerce**  
**Sub. Code: AC1755**

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	4	75	100

**Objectives**

1. To enable student to familiarise with the mechanism for conducting business transactions through electronic means.
2. To enable students to understand the e- trading and e-security tools available.

**Unit I: Introduction to E-Commerce**

Meaning - Definition - Evolution of E – Commerce - Difference between Traditional commerce and E- commerce – Scope – Features – Benefits – Factors - Advantages and Disadvantages.

**Unit II: Types of E-commerce**

Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company) - Application of E-Commerce - Technologies of E-Commerce

**Unit III: E-Security Tools**

Encryption – Decryption - Data Encryption Standard (DES) – Cryptography - Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key - Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate - E-Security: Threats - Protection: Firewall – Types - Anti –Virus - Intrusion Detection System (IDS)

**Unit IV: Electronic Payment System**

Meaning – Advantages – Requirements – Risks - Online payment - Prepaid and post paid payment systems - Types of E-payments: Bit coin - E-cash- E-cheque - Electronic wallets - Credit cards - Debit cards - Micro payment – ATM - Smartcards – SWIFT - Electronic Fund Transfer - Methods: NEFT, RTGS, IMPS

**Unit V: Electronic Commerce Catalogs**

Online Catalogs - Electronic White pages - Electronic Yellow pages - Third party Directors - Online shoppings: Advantages - Disadvantages Online purchasing: Amazon – Flipkart - Snapdeal – e-bay – Jabong - Online booking: Clear Trip.com, Make my Trip - IRCTC

**Text Book**

Rizwan Ahmed, P. (2015). *E-business and E-Commerce*. (1<sup>st</sup> ed). Chennai: Margham Publishers.

## Reference Books

1. Srinivasa Vallabhan, S.V. (2015). *E-Commerce*. (1<sup>st</sup> ed). Chennai: Vijay Nichole Imprints Pvt. Ltd.
2. Abirami Devi, K. & Alagammai, M. (2012). *E-Commerce*. (1<sup>st</sup> ed). Chennai: Margham Publishers.
3. Mamtha Bhusry, (2006). *E-Commerce*. (1<sup>st</sup> ed). Chennai: Firewall Media.
4. David Whitely, (2009). *E-Commerce: Strategy, Technologies and Applications*. (1<sup>st</sup> ed). New Delhi: Tata McGraw- Hill Publishing Company Ltd.
5. Munesh Chandra Trivedi, (2011). *E-Commerce*. (2<sup>nd</sup> ed). New Delhi: Jacob Publishing house.

### Semester V

#### Elective I (b): Business Environment

Sub. Code: AC1756

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	4	75	100

### Objectives

1. To impart knowledge of business environment and its components.
2. To familiarize students with the various dimensions, social responsibilities and ethics of business in the competitive environment.

#### Unit I: Introduction to Business Environment

Nature and importance of Business Environment- Components- Environment- Organisation Relationship- Business Strategy and its Relationship to Environment

#### Unit II: Social and Cultural Environment

Introduction-Meaning of Culture and Society- Cultural Environment-Social Environment- Impact of Foreign Culture

#### Unit III: Economic Environment

Meaning and Introduction- Economic Development- 5 year planning in India- Types of Economic Systems- Economic Indicators- Industrial policy

#### Unit IV: Financial Environment

Meaning, Concept and Constituents- Role of Banks in the Economy- Central Bank- Commercial Banks- Agricultural Banks- Co-operative Banks- Exchange Banks- Development Banks- Non-Banking Financial Companies (NBFCs)- Unorganised Sector- Capital Market- Securities and Exchange Board of India (SEBI)

#### Unit V: Legal Environment and Political Environment

Legal Environment- Meaning and Concept- Indian Constitution- Consumer Protection Act- MRTP- Foreign Exchange Management Act

Political Environment- Introduction and meaning- Effect of Political Ideologies- Dangers of Frequently Changing Political Leadership

**Text Book**

Namita Gopal, (2009). *Business Environment*. (2<sup>nd</sup> ed). New Delhi: Tata McGraw - Hill Publishing Company Limited.

**Reference Books**

1. Dhanabhakiam, M. &Kavitha, M. (2013). *Business Environment*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.
2. Rosy Joshi & Sangam Kapoor (2005). *Business Environment*. (1<sup>st</sup> ed). Chennai: Kalyani Publishers H.L. Ahuja.
3. Ahuja (2009). *Economic Environment of Business*. (4<sup>th</sup> ed). New Delhi: S.Chand & Company Ltd.
4. Shaikh Saleem (2008). *Business Environment*. (3<sup>rd</sup> ed). New Delhi: Dorling Kindersley (India).
5. Saroj Upadhyay (2010). *Business Environment*. (2<sup>nd</sup> ed). New Delhi: Asian Books Pvt. Ltd.

**Semester V**

**Elective I (c): Introduction to Goods and Services Tax**

**Sub. Code: AC1757**

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	4	75	100

**Objectives**

1. To impart knowledge of GST and its implementation.
2. To make students understand the provision of indirect Tax Laws.

**Unit I: Introduction to GST**

Meaning of GST - Scope of GST - objectives - features – limitation of VAT – need for tax reforms- process of introduction of GST – casual taxable person – short comings and advantages at the central level and state level on introduction of GST.

**Unit II: Principles of GST**

GST: Principles – Comprehensive structure of GST model in India: Single, Dual GST – Transactions covered under GST.

**Unit III: Registration**

Registration under GST- Persons required to obtain Registration - Time limitation for Registration - Procedure and process of Registration - Amendment of registration - Cancellation of Registration.

**Unit IV: Supply**

Supply: Meaning and scope - Forms of supply - Taxable supply - Non taxable supply- Composite supply - Supply of services - Place of supply- Time of supply.

**Unit V: Valuation of Goods and Services**

Valuation of Goods and Services: Transaction value - Inclusions and exclusions - Methods of determination of value - GST rate structure.

**Text Book**

Gupta, S.S. (2017). *GST Law and Practice*. Kolkata: Law Point Publications.

**Reference Books**

1. *The Central Goods and Services Tax Act*, (No. 12 of 2017). Authority, Ministry of Law and Justice.
2. Pravendra Rana, C.A., Lavine, C.A. & Goyal, A.(2017). *Commercial's GST*. New Delhi: Commercial Law Publishers Pvt. Ltd.
3. Datey, V.S.(2017). *A Complete Guide to New Model GST Law*.
4. Vishal Saraogi, C.A. (2017). *GST, Law, Practice and Procedure*. Kolkata: Law Point Publications.

**Semester V****Skill Based Course (SBC)****Preparation for Competitive Examinations - I**

**Sub. Code: ASK175**

No. of Hours per Week	Credits	Total No. of Hours	Marks
2	2	30	100

**Objectives**

1. To prepare students to appear for competitive examinations.
2. To improve the quantitative aptitude skills of students and to enable them to take up competitive examinations confidently.

**Unit I**

Alphabet – Classification – Series Completion Coding – Decoding

**Unit II**

Test of Reasoning – Verbal – Nonverbal - Syllogism – Input

**Unit III**

Number System –Number Series – Simplification - Equation – Inequation –HCF – LCM – Approximate Value

**Unit IV**

Ratio and Proportion – Partnership – Allegation or Mixture – Average

## Unit V

Percentage – Discount - Profit And Loss – Simple Interest – Compound Interest

### Reference Books

1. Sharma and Khanna, (2011). *Bank Clerical Recruitment Examinations*. (1<sup>st</sup> ed): New Delhi: Vee Kumar Publications Private Limited.
2. Aggarwal, R. S. (2013). *A Modern Approaches to Verbal Reasoning*. (14<sup>th</sup> ed). New Delhi: S.Chand and Company Private limited .
3. Prasad, S.H. (2015). *RBI Grade-B Officers' Exam-work book*. (1<sup>st</sup> ed). New Delhi: Kiran Institute of career Excellence Pvt. Ltd.
4. Vandana Tharpe, S. (2008). *Bank Probationary Officer Recruitment Examinations*. (1<sup>st</sup> ed). New Delhi: Dorling Kinderley India Pvt. Ltd.
5. Krishna Kumar, S. (2014). *Super Brain*. (2<sup>nd</sup> ed). Thiruvananthapuram: Addone Communications.

(Note: 100 per cent objective type questions)

## Semester VI

### Major Core XIV: Management Accounting

Sub. Code: AC1761

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

### Objectives

1. To impart knowledge to students on financial and cost concepts for the purpose of managerial planning, control and decision making.
2. To expose students with management principles, management accounting and their application.

### Unit I: Introduction to Management Accounting

Meaning – Objective – Functions – Advantages – Limitations – Management Accounting Vs Financial Accounting – Basic Financial Statement Analysis – comparative Statement, common size statement, trend analysis.

### Unit II: Ratio Analysis

Meaning – Uses and limitations – Classification of ratios – Profitability, Turnover, liquidity and solvency – Preparation of Balance Sheet.

### Unit III: Funds Analysis

Preparation of schedule of changes in working capital – Funds from operation – Fund flow statement preparation of cash from operation – Cash flow statement.

#### **Unit IV: Marginal Costing and Budgeting**

Marginal Costing: Meaning, Basic concepts, Contribution– P/V ratio – Break even Analysis, Margin of Safety – Budgeting and Budgetary control – Meaning – Objectives – Advantages – Classification of budgets – Fixed and flexible, production and sales and cash budget.

#### **Unit V: Standard Costing**

Meaning of standard cost and standard costing – Advantages and limitations. Variance analysis, Meaning, Types – material variance, labour variance and sales variance.

#### **Text Book**

Murthy, A, Gurusamy, S. (2013) *Management Accounting*. (1<sup>st</sup> ed). New Delhi: Tata Mc Graw Hill Publishing Company Limited.

#### **Reference Books**

1. Khan, M.Y. & Jain, P.K. (2005). *Management Accounting*. (14<sup>th</sup> ed). New Delhi: Tata Mc Graw Hill Publishing Company Limited.
2. Pande, I.M. (2007). *Management Accounting*. (3<sup>rd</sup> Revised Edition). New Delhi: Vikas Publishing House Pvt. Ltd.
3. Jawahar Lal, (2003). *Advanced Management Accounting*. (1<sup>st</sup> ed). New Delhi: S.Chand & Company Pvt. Ltd.
4. Goutam Kumar Jana (2012). *Cost and Management Accounting*. (2<sup>nd</sup> ed). Kolkata: Books and Allied (P) Ltd.
5. Reddy, T.S & Hari Prasad Reddy, Y. (2014). *Cost and Management Accounting*. (4<sup>th</sup>ed).Chennai: Margham publications.

**Note:** The ratio of theory and problem in the question paper should be 25 : 50.

**Semester VI**  
**Major Core XV: Industrial Law**  
**Sub. Code: AC1762**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	5	90	100

#### **Objectives**

1. To create awareness on industrial regulations and its impact on the Indian Economy.
2. To familiarize students with the provisions of various Acts relating to industries.

#### **Unit I: Law Relating to Factories**



The Factories Act 1948 - Applications and coverage - Scope and object - Approval - Licensing and registration - The inspecting staff - Health , safety and welfare of employees - Provisions regarding women and young person - Children - Annual leave with wages - Holidays.

The Trade Union Act 1926 - Definitions - Procedure for registration of trade union - Privileges enjoyed by registered trade union - Cancellation of registration.

## **Unit II: Social Security to Employees**

Workmen's Compensation Act 1923 - The defense available before this Act - Definition - Defenses after 1923 Act - Accident - Personal injury - Employer's liability - In the course of an out of employment - Notional extension theory - Calculation of disabilities of compensation - Offences and penalties.

The Employees State Insurance Act 1948 - Application and coverage scope and object - Definition - Establishment of corporation - Contribution and its determination - Benefits and its availability - ESI fund - ESI Course - Powers and function - Penalty and offences.

## **Unit III: Industrial Peace and Welfare**

The Industrial Disputes Act 1947 - Definition - Authorities - Voluntary reference of dispute by arbitrators - Strikes (Illegal and legal) - Lock-out / lay-off - Retrenchment - Closure and transfer - Offences and penalties.

The Minimum wages Act 1948 - Object of the Act - Application - Definition - Advisory boards - Committees wages - Revision of wages - Payment of wages - Different kinds of wages - Offences and penalties.

## **Unit IV: Benefits to Employees**

The Payment of Bonus Act 1965 - Definition - Coverage - Determination of gross profit (banking and non-banking companies) - Available surplus - Allocable surplus- Accounting year and BIS - Determination of bonus - Eligibility and payment of bonus - Instructors and their duties - Offences and penalties.

The Payment of Gratuity Act 1972 - Definition - Application - Nomination - Determination of gratuity - Distribution of gratuity - Offences and penalties.

## **Unit V: Conditions of Employment**

The Industrial Employment (standing orders) Act 1946 - Object of the Act definition - Draft standing orders - Certification of standing orders - Procedure and powers of authorities - Display of order - Submission of order - Offences and penalties.

## **Text Book**

Kapoor, N.D. (2012). *Commercial Law*. New Delhi: Sultan Chand & Sons.

## **Reference Books**

1. Chawla, R.C. ( 1990). *Commercial Law*. New Delhi: Kalyani Publishers.

2. Arun Humarsen, Jitemara& Humarmitra Bulterworths. (1979). *Commercial Law* (including Company Law) and Industrial Law, London.
3. Hardy Ivarmy E.R. & Paul Latimer (1998). *Case Book on Commercial Law*.
4. Batra, V.K. & Kalra, N.K. (1993). *Mercantile Law*. New Delhi: Tata Mc Graw Hill Publishing Co. Ltd.
5. Kapoor, N.D (2010). *Elements of Industrial Law*. (3<sup>rd</sup> ed). New Delhi: S.Chand & Sons.

**Semester VI**  
**Major Core XVI: Fundamentals of Financial Management**  
**Sub. Code: AC1763**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

**Objectives**

1. To familiarize students with the principles and practices of financial Management.
2. To train students to apply financial management tools in managerial decision making.

**Unit I: Introduction to Financial Management**

Meaning – Definitions – Scope - Objectives: Profit and Wealth maximization – Functions – Significance - Role of a financial manager – Risk - Return trade off - Time value of money: Reasons for time preference of money.

**Unit II: Capital Budgeting Decisions**

Meaning - Definitions – Features – Objectives – Need – Advantages – Process – Types – Factors - Evaluation methods: Pay Back Period(PB) - Accounting or Average Rate of Return(ARR) - Present Value Method (PV) - Internal Rate of Return(IRR) - Profitability Index(PI) - Capital rationing .(Simple problems)

**Unit III: Working Capital Decisions**

Meaning - Definitions - Concepts: Gross and Net - Types: Permanent and Temporary – Significance - Adequacy of working capital and its advantages –Sources – Determinants - Estimation of Working Capital. (Simple problems)

**Unit IV: Cost of Capital**

Meaning – Definitions – Components – Importance – Factors – Types - Computation of cost of capital: Debt - Preference Share capital - Equity Capital - Retained earnings - Weighted Average Cost of Capital (WACC) - Marginal Cost of Capital (MCC). (Simple problems)

**Unit V: Dividend Policy**

Dividend: Meaning – Types - Dividend Policy: Meaning – Definitions – Nature – Objectives – Factors – Types - Dividend Theories: Walter - Gordon and Modigliani Miller. (Simple problems)

**Text book**

Murthy, A. (2014). *Financial Management* (1<sup>st</sup> ed). Chennai: Margham Publishers.

**Reference books**

1. Srinivasan, N.P. & Sakthivel Murugan, M. (2008). *Financial Management*. (2<sup>nd</sup> ed). New Delhi: Vrinda Publication Pvt. Ltd.
2. Premavathy, N. & Inbalakshmi, M (2008). *Financial Management*. (1<sup>st</sup> ed). Chennai: Sree Vishnu Publication.
3. Parteek Gupta Amit & Arora, K. (2011). *Financial Management*. (1<sup>st</sup> ed). New Delhi: Vayu Education of India.
4. Chandra (2011). *Financial Management*. (1<sup>st</sup> ed). New Delhi: Tata McGraw- Hill Education Pvt. Ltd.
5. Gnanasekaran, E. (2015). *Financial Management*. (1<sup>st</sup> ed). Chennai. Margham Publishers.

**Note:** The ratio of theory and problem in the question paper should be 35 : 40.

**Semester VI**  
**Major Core XVII: Human Resource Management**  
**Sub. Code: AC1764**

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	5	75	100

**Objectives**

1. To educate students with different concepts, techniques and principles of human resource management of an organization.
2. To help students understand the importance of human resource management to meet the challenges.

**Unit I: Introduction**

Meaning and definition of Human Resource Management – objectives – Scope – Functions - Evolution and Development of HRM - Environment of HRM – Human Resource Planning: Definition – Objectives - Need Human Resource Planning Process - Barriers to HRP – Effectiveness of HRP.

## **Unit II: Job Analysis, Design and Recruitment**

Job Analysis: Concept – Uses – Process -Methods of data collection- Job Design: Concept - Factors affecting Job Design - Techniques of Job Design – Enrichment of job – Recruitment: Sources of recruitment - Recruitment Process - Recruitment Practices in India - Methods of Recruitment.

## **Unit III: Selection Placement and Induction**

Selection: Meaning and definition – Need - Selection Process/Method – Placement – Induction: Concept – Objectives – Benefits - Contents of Induction Programme – Phases of induction Programme.

## **Unit IV: Career Planning and Development**

Career planning and Development: Concept – Need - Career Stages - Career Planning Process - Career Development – Employee Training: Concept – Need - Areas of training – Importance - Steps in Training Programme.

## **Unit V: Performance Appraisal**

Concepts – Meaning – Purpose – Approaches – Process - Methods: Traditional and Modern Methods - Problems in Performance Appraisal.

## **Text Book**

Khanka, S.S. (2012). *Human Resource Management*. (1<sup>st</sup> ed). New Delhi: S. Chand & Pvt. Co Ltd.

## **Reference Books**

1. Premavathy, N. (2011). *Human Resource Management and Development*. (1<sup>st</sup> ed). Chennai: Sri Vignesh Graphics.
2. Aswathappa, K. (2005) .*Human Resource Management*. (7<sup>th</sup> ed). New Delhi: Tata McGraw-Hill Publishing Company Ltd.
3. Prasad, L.M (2005). *Human Resource Management*. (2<sup>nd</sup> ed). New Delhi. Sultan Chand & Sons.
4. Gupta, C.B (2015). *Human Resource Management*. (16<sup>th</sup> revised edition). New Delhi: Sultan Chand & Sons.
5. Sundar. K & Srinivasan. J (2013). *Human Resource Management*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints Private Limited.

## **Semester VI**

### **Elective II (a): Organisational Behaviour**

**Sub. Code: AC1765**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
5	5	75	100

## **Objectives**

1. To educate students on the needs and ways of understanding the human beings at the work place.
2. To equip students with the group dynamics and conflict management.

### **Unit I: Introduction to Organisational Behaviour**

Definition – Key elements of Organisational Behaviour – Nature and Scope of Organisational Behaviour - Need – Challenges faced by Management – Process – Models – Foundations of Individual behavior – Individual and individual differences – Human behavior and its causation

### **Unit II: Personality and Perception**

Concept of personality – Determinants – Types – Theories of personality – Influence of Personality- Measuring personality. Perception – Meaning – Perceptual process – Factors affecting perception –Improvement in perception – Perception and its application in Organisational Behaviour.

### **Unit III: Attitudes, Values, Job Satisfaction and Learning**

Attitudes – Concept – Formation – Types – Measurement and change of attitude. Values – Concept – Types – Formation – Values and behavior. Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction. Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behavior.

### **Unit IV: Group Dynamics and Organisational Conflicts**

Definition and characteristics of group – Theories of group formation – Types of groups – Stages of group formation – Group behavior – Group decision making – Quality circle. Organisational conflicts – Definition – Sources – Types – Aspects – Conflict process – Conflict Management.

### **Unit V: Job Frustration and Stress Management**

Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration. Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task performance –manage or cope with stress.

## **Text Book**

Khanka, S.S. (2005). *Organisational Behaviour*. (3<sup>rd</sup> ed). New Delhi: S. Chand & Company Ltd.

## **Reference Books**

1. Stephen, P., Robbins, Jimothy, A. & Judge. (2007). *Organisational Behaviour*. (12<sup>th</sup> ed). New Delhi: Prentice Hall of India.
2. Aswathappa, K. (2008). *Organisational Behaviour*. (11<sup>th</sup> ed). New Delhi: Himalaya Publishing House.
3. Prasad,L.M. (2011). *Organisational Behaviour*. (5<sup>th</sup> ed). New Delhi: Sultan Chand & Sons.

4. Sundar, K. & Srinivasan. (2015). *Elements of Organisational Behaviour*. (1<sup>st</sup> ed). New Delhi: Vijay Nicole imprints Pvt. Ltd.

5. Balaji, C.D. (2016). *Organisational Behaviour*. (1<sup>st</sup> ed). Chennai: Margham Publications.

**Semester VI**  
**Elective II (b): Fundamentals of Investments**  
**Sub. Code: AC1766**

No. of Hours per Week	Credits	Total No. of Hours	Marks
5	5	75	100

**Objectives**

1. To familiarize the students with different investment alternatives.
2. To enable students understand the basic concepts and theories of investment management.

**Unit I: Investment Environment**

The investment decision process - Types of Investments - Commodities, Real Estate and Financial Assets - Indian securities market participants and trading of securities - Security Market Indices - Sources of Financial Information - Concept of return and risk - Impact of Taxes and Inflation on return.

**Unit II: Fixed Income Securities**

Bond - Features - Types of bonds - Estimating bond yields - Bond Valuation types of bond risks - Default risk and credit rating.

**Unit III: Approaches to Equity Analysis**

Introductions to Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - Dividend capitalization models and price - Earnings multiple approach to equity valuation.

**Unit IV: Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification Portfolio Risk and Return- Mutual Funds- Introduction to Financial Derivatives-Financial Derivatives Markets in India.

**Unit V: Investor Protection**

Role of SEBI and stock exchanges in investor protection- Investor grievances and their redressal system- Insider trading- Investors' awareness and activism.

## **Text Book**

Natarajan,L. (2009). *Investment Management*. (2<sup>nd</sup> ed). Chennai: Margham Publications.

## **Reference Books**

1. Prasana Chandra, (2012). *Investment Analysis and Portfolio Management*. (8<sup>th</sup> ed). New Delhi: Tata Mc Graw Hill Education.
2. Vohra, N.D.& Bagri, B.R. (2017). *Futures and Options*. (2<sup>nd</sup> ed). New Delhi: Tata Mc Graw Hill Education.
3. Preeti Singh, (2004). *Investment Management - Security Analysis and Portfolio Management*. (12<sup>th</sup> ed). New Delhi: Himalaya Publishing House.
4. Avadhani.V.A (1997). *Investment Management*. (2<sup>nd</sup> ed). New Delhi: Himalaya Publishing House.
5. Sulochana, M. (2015). *Investment Management*. (2<sup>nd</sup> ed). Hyderabad: Kalyani publishers.

**Semester VI**  
**Elective II (c): Entrepreneurship**  
**Sub. Code: AC1767**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
5	5	75	100

## **Objectives**

1. To orient students towards entrepreneurship, creative thinking and behaviour.
2. To equip students with the practical insights of entrepreneurship to become a successful entrepreneur.

## **Unit I: Entrepreneur and Entrepreneurship**

Evolution of the concept of Entrepreneur- Characteristics of an Entrepreneur-Distinction between an Entrepreneur and a manager- Types of Entrepreneur- Intrapreneur- Concept of Entrepreneurship- Growth of Entrepreneurship in India- Role of Entrepreneurship in Economic Development.

## **Unit II: Factors Affecting Entrepreneurship and Theories of Entrepreneurship**

Economic Factors – Non Economic Factors- Government Actions - Theories of Entrepreneurship- Economic Theories – Sociological Theories – Psychological Theories.

### **Unit III: Entrepreneurial Motivation and Entrepreneurship Development Programmes (EDPs)**

Motivation – Motivation theories – Motivation factors- Achievement Motivation – Need for (EDPs) - objectives of (EDPs) - Course contents and curriculum of (EDPs) – Phase of (EDPs) - Evaluation of (EDPs).

### **Unit IV: Financing of Enterprise**

Need for Financial planning- Sources of Finance – Capital Structure – Term Loans – Sources of Short term Finance- Capitalisation – Venture Capital – Export Finance.

### **Unit V: Women Entrepreneurship and Rural Entrepreneurship**

Concept of women Entrepreneurs - Functions of women Entrepreneurs - Growth of women Entrepreneurs - problems of women Entrepreneurs - development of women Entrepreneurship - Recent trends – Meaning of Entrepreneurship - Need for Rural Entrepreneurship - Rural Industrialisation in Retrospect - Problems of Rural Entrepreneurship - NGOs and Rural Entrepreneurship.

### **Text Book**

Khanka, S.S. (2014). *Entrepreneurial Development*. (1<sup>st</sup> ed). New Delhi: S. Chand & Company Pvt. Ltd.

### **Reference Books**

1. Gordon, E., Natarajan, K. (2013). *Entrepreneurship Development*. (1<sup>st</sup> ed). Mumbai: Himalaya Publishing House.
2. Holt, David H. (1992). *Entrepreneurship: New Venture Creation*. (9<sup>th</sup> ed). New Delhi: Prentice - Hall of India.
3. Sivasankari, S. (2016). *Entrepreneurial Development*. (1<sup>st</sup> ed). Chennai: Charulatha Publications.
4. Vasant Desai, (2006). *Dynamics of Entrepreneurial Development and Management*. (Millennium edition). New Delhi: Himalaya Publishing House.
5. Badi, R.V & Badi, N.V. (2006). *Entrepreneurship*. (1<sup>st</sup> ed). New Delhi: Vrinda Publications Pvt. Ltd.

### **Semester VI**

### **Skill Based Course (SBC)**

### **Preparation for Competitive Examinations - II**

**Sub. Code: ASK176**

<b>No. of Hours per Week</b>	<b>Credits</b>	<b>Total No. of Hours</b>	<b>Marks</b>
2	2	30	100



## **Objectives**

1. To prepare students to appear for competitive examinations.
2. To improve the general knowledge of students to enable them to take up competitive examinations confidently.

### **Unit I**

Close Test –Jumbled Sentence –Rearrange – Comprehension – Fill in the Blanks

### **Unit II**

Interpretation –Tables – Charts – Diagram – Graphs

### **Unit III**

Aptitude – Synonyms – Antonyms – Sequence of Sentences and Words

### **Unit IV**

Current Events – Calendar of Events – General - Political – Economy – Sports

### **Unit V**

Computer Knowledge – Input – Output Devices

## **Reference books**

1. Sharma & Khanna. (2011). *Bank Clerical Recruitment Examinations*. New Delhi: Vie Kumar Publications Private Limited.
2. Aggarwal, R . S. (2013). *A Modern Approaches to Verbal Reasoning*.(14<sup>th</sup> ed). New Delhi: S.Chand and Company Private limited.
3. Prasad .,S.H. (2015). *RBI Grade – B Officers, Exam-Work Book*. (1<sup>st</sup> ed). New Delhi: Kiran Institute of Career Excellence Pvt. Ltd.
4. Vandana Tharpe,S. (2008). *Bank Probationary Officer Recruitment Examinations*. (1<sup>st</sup> ed). New Delhi: Dorling Kinderley India Pvt. Ltd.
5. Krishna Kumar,S. (2014). *Super Brain*. (2<sup>nd</sup> ed). Thiruvanathapuram: Addone Communications.