Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE,(AUTONOMOUS)
VYASARPADI, CHENNAI – 39
PG & RESEARCH DEPARTMENT OF COMMERCE
B.COM (GENERAL) - BOARD OF STUDIES MEETING - AGENDA
Date of Meeting: 11th June, 2019

(a) To discuss and approve the draft syllabus proposed for B.Com., (General) by the Dept. of Commerce for the students admitted from the academic year 2019-2020.
(b) To discuss whether the mandatory areas of subjects recommended by the TANSCHE is incorporated in the syllabus
(c) To discuss suitability of the syllabus on job oriented skills and to work on business related problems.

The following members were present in the B.Com. Board of Studies Meeting held on 11th June, 2019

Sl.No.	NAME OF THE MEMBERS	DESIGNATION & INSTITUTION	SIGNATURE
1	**Dr. J. JAYAKUMAR** **Chairman**	Associate Professor & Head PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	J. [signature]
2	**Dr. R. RANGARAJAN** **University Nominee**	Professor of Commerce University of Madras, Chepauk Chennai – 600 005	[signature]
3	**Dr. JAYANTHI LAKSHMANASWAMY** **Subject Expert**	Associate Professor PG & Research Department of Commerce Govt. Arts College for men, Nandanam Chennai -	[signature]
4	**Dr. B.N. SHANTHINI** **Subject Expert**	Assistant Professor Department of Commerce Govt. Arts and Science College, Radhakrishnan Nagar, Chennai –81	B.N. [signature]
5	Dr. T.N. THIRUVARANGANATHAN **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	[signature]
6	**Dr. V. RAVICHANDRAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	V. [signature]
7	**Dr. S. BAMA** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	[signature]
8	**Dr. N. BARATHIDASAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	[signature]
9	**Dr. S. SARAVANAN** **Member**	Assistant Professor PG & Research Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	[signature]
10	**INDUSTRY EXPERT** **Mr. G. RAJASEKARAN**	Financial Controller, FPA and Data Governance TEMENOS INDIA PVT. LTD. Perungudi, Chennai – 600 096	G. [signature]
11	**OLD ALUMNUS** **Mr. B. ANANDAN**	Guest Faculty, Department of Commerce Dr. Ambedkar Govt. Arts College, Vyasarpadi, Chennai - 39	B. [signature]

Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE,(AUTONOMOUS)
VYASARPADI, CHENNAI – 39
PG & RESEARCH DEPARTMENT OF COMMERCE
B.COM (GENERAL) - BOARD OF STUDIES MEETING - RESOLUTIONS
Date of Meeting: 11th June, 2019

The following resolutions were passed and approved in the meeting:

(a) Resolved that the draft syllabus proposed for B.COM., by the Dept. of Commerce are discussed and approved for the students admitted from the academic year 2019-2020

(b) Resolved that the mandatory areas of subjects recommended by the TANSCHE is incorporated in the syllabus.

(c) Resolved that the draft syllabus will offer exposure on job oriented skills and train students to work on business related problems.

The following are the highlights of the changes introduced in the syllabus:

1. The curriculum was revised based on the guidelines laid down by the Tamilnadu State Council for Higher Education (TANSCHE)
2. Total credits for B.Com., Course will be 144 credits
3. Business taxation subject is introduced in Semester VI which includes recent developments in tax like GST, SGST, CGST etc.
4. The board strongly recommends that separate Computer Lab is to be offered to Commerce Dept. to introduce computer oriented practical subjects(Tally, Computerised Accounting, Accounting software and Business models)

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Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE(AUTONOMOUS)

VYASARPADI, CHENNAI – 600 039

(Accredited by NAAC at level "B")

PG & RESEARCH DEPARTMENT OF COMMERCE

SYLLABUS FOR THE COURSE

B.COM., GENERAL

CHOICE BASED CREDIT SYSTEM (CBCS)

EFFECTIVE FROM 2019-2020

Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE (AUTONOMOUS), VYASARPADI, CHENNAI - 39
UG DEGREE – BACHELOR OF COMMERCE (B.COM) CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS

(For the candidates admitted from the academic year 2019-2020)

Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE (AUTONOMOUS)
VYASARPADI, CHENNAI - 600 039

(AFFILIATED TO UNIVERSITY OF MADRAS)

CHOICE BASED CREDIT SYSTEM (CBCS)

B.A. / B.Sc. / B.Com. / B.B.A. DEGREE COURSE

(With effect from the Academic year 2019 – 2020)

Dr.Ambedkar Government Arts college (Autonomous) offers the semester System of education with credits for UG courses. Credit is related to the number of hours a teacher teaches a particular subject as well as to the number of hours a student spends learning a subject or carrying out an activity. In the semester system of study, every academic year is divided into two semester sessions. Each semester will have a minimum of 90 working days and each day will have 5 working hours.

Differential weightage is given according to the content and duration of the course in the curriculum design. Each course is designed variously under lectures/tutorials/laboratory/work/seminar/project work/practical training/viva, etc., to facilitate effective teaching and learning and the credits are assigned accordingly depending on the content and the specialization.

Regulations
(Effective from the Academic year 2019-2020 onwards)

1. **Eligibility for Admission:**

Candidates for admission to the Degree of Bachelor of Science, Arts and Commerce shall be required to have passed the Higher Secondary Examination(Academic or Vocational stream),conducted by the Government of Tamil

Nadu, or an examination accepted as equivalent thereto by the Syndicate of the University of Madras.

2. Eligibility for the award of Degree:

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than three academic years, passed the examination of all the six semesters prescribed earning 140 credits including 2 credits for Environmental Studies,2 credits for Value Education and 1 credit for the compulsory Extension Services prescribed.

3. Duration

Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semester, the second academic year the third and the fourth semester and the third academic year the fifth and sixth semester respectively.

The odd semester shall consist of the period from June to November of each academic year and the even semester from December to April of each academic year. There shall be not less than 90 working days for each semester.

4. The CBCS System

All Programmes (named after the Core subject) mentioned earlier are based on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

5. Course of Study

The UG programme consists of several courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense.

The following are the various categories of Courses suggested for the UG programmes. Language Course (LC) (Tamil), English Language Course (ELC), Core Course (CC), Allied Courses (AC), Allied Practical (ACP), Elective Courses

(EC)(instead of Applied Course in the curriculum followed earlier), Non-major elective courses (NME), Skill based Elective courses (SS), Environmental studies (ES), Value Education (VE) and Extension Activity (EA).

6. Credits

The term ‘Credit’ refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, the course with six hour per week is assigned four credits, course with four / five hour per week is assigned three credits and course with two hour per week is given two credits. However, in no instance the credits of a course can be greater than the hours allotted to it. The total minimum credits, required for completing the UG program is 140.

The details of credits for individual components and individual courses are given below:

<table>
<tr><td>Study Components</td><td rowspan="5">Credit based on the department</td><td>No.of Courses</td><td>Credit per Course</td><td>Total Credits</td></tr>
<tr><td>Part – I
Tamil / Other Languages</td><td></td><td></td><td></td></tr>
<tr><td>Part – II
English</td><td></td><td></td><td></td></tr>
<tr><td>Part – III
Core Courses
Allied Courses
Project / Electives with three Course</td><td></td><td></td><td></td></tr>
<tr><td>Part – IV
1. (a) Those who have not studied Tamil upto XII Standard and taken a non-Tamil Language under Part-I shall take Tamil comprising of two courses (level will be at 6th standard)
(b) Those who have studied Tamil upto XII Standard and taken a non-Tamil Language under Part-I shall take advanced Tamil comprising of two courses
(c) Others who do not come under a+b can choose non-</td><td></td><td></td><td></td></tr>
</table>

major elective comprising of two courses 2. Skill based courses (Elective) 3. Environmental Studies 4. Value Based Education				
Part – V Extension Activities		1	1	1
	Total			140

IV (3) & (4) Environmental Studies and Value Education:

All the students shall have to undergo a course on Environmental Studies during III Semester and Value education during IV Semester.

V Extension Activity

All the students shall have to enroll for NSS/NCC/NSO (Sports & Games) Rotract / Youth Red Cross or any other service organizations in the college and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First Year, he/ shall have to compensate the same during the subsequent years.

Students those who complete minimum attendance of 40 hours in One year will get HALF A CREDIT and those who complete the attendance of 80 or more hours in Two Years will get ONE CREDIT.

Literacy and Population Education Field work shall be compulsory components in the above extension service activities.

7. Selection of candidates to Non-Major Elective Courses and Skill based Elective Courses

The Non-Major and skill based elective Courses 2+4 in numbers for each UG degree, are open to all students irrespective of science, Arts or Commerce Programmes. A student shall choose at least two Non-Major Elective Courses and three skill based elective courses from outside his / her Department.

Selection of student to the EC (NME & SS):

a. The Department Committee shall follow a selection procedure on a first come first served basis, fixing the maximum number of students, giving counseling to the students etc. to avoid overcrowding to particular course(s) at the expense of some other courses.

b. The failed candidates in one EC are permitted to opt for another EC in another programme or they are permitted to continue with the same EC.

c. The College shall provide all information relating to the ECs in each programme to all the students so as to enable them to choose their ECs.

8. Attendance:

A Candidate shall be permitted to appear for the examinations only if he or she secures not less than 75% attendance in each subject / paper.

Students who have 74% to 60% of attendance shall apply for condonation in the prescribed form with the prescribed fee Rs.250/- each for Theory/Practical examination towards the condonation of shortage of attendance.

Students who have secured less than 60% but more than 50% of attendance are NOT Eligible for condonation of shortage of attendance and such candidates will not be permitted to appear for the regular examination, but will be allowed to proceed to the next year / next Semester of the course and they may be permitted to take next End Semester Examination by paying the prescribed condonation fee of Rs.250/- each for Theory/Practical separately.

Students who have below 50% of attendance are not eligible to appear for the examination. They shall re-do the semester(s) after completion of the programme by paying the fee for the break of study as prescribed by the academic council from time to time.

9. Conduct of Examination:

Examination will be conducted by the college at the end of each semester. A candidate who does not pass the examination in any paper(s) shall be permitted to appear in such failed paper(s) in the subsequent examinations.

10. College Day Proficiency Price:

Candidates who pass all the examinations prescribed foe the course in the first appearance only are eligible for price.

11. Scheme of Examinations: Theory:

Continuous Assessment	: 25 Marks
End semester Examination	: 75 Marks

Total	:100 Marks

The break up for continuous Assessment is as follows:

a) Test	(1 x 10) : 10 Marks
b) Assignment	(1 x 10) : 10 Marks
c) Model Examination	(1 x 25) : 25 Marks
d) Attendance	: 5 Marks

Total	: 50 Marks
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50 Marks for continuous assessment can be converted to 25 Marks.

For Major and Allied Practicals:

The breakup of marks for continuous assessment year end practical examination is as follows:

Continuous Assessment	: 40 Marks
Practical	: 60 Marks

Total	: 100 Marks

The break up for continuous assessment for major and Allied Practical's are

a. Submission of Record/Observation	: 25 Marks
b. Practical Tests (2 x 15)	: 30 Marks
c. Model Practical Examination	: 20 Marks
d. Attendance	: 5 Marks

Total	: 80 Marks (scaled down to 40)

The total marks will be converted to 25 Marks.

The duration of the academic year end practical examinations for each paper shall be 3 hours carrying 60 Marks.

12. Requirements for proceeding to subsequent Semester

a. Candidates shall register their names for the First Semester Examinations after the admission in the UG Courses.

b. Candidates shall be permitted to proceed from the First Semester up to Final semester irrespective of their failure in any of the semester Examinations subject to the condition that the candidate should register for all the arrear papers of earlier semester along with current (subsequent) semester papers.

c. Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed, from time to time, by the University of Madras.

Provided in case of a candidate earning less than 50% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidate who shall produce medical certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

13. Valuation of Answer Papers:

For undergraduate courses, only single valuation is permissible. Re-totaling and revaluation of theory papers are allowed. The fee prescribed for Re-totaling is Rs.250/-per paper and for revaluation Rs.500/- per script. Photo copy of the Answer scripts will be supplied to the candidate applying for revaluation.

14. Passing Minimum

a. There shall be no Passing Minimum for Internal.

b. For External Examination, Passing Minimum shall be of 40% (Forty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva voce.

c. In the aggregate (External + Internal) the passing minimum shall be of 40%.

d. He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practicals wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/she shall also fulfill the activities prescribed earning a minimum of 1 Credit to qualify for the Degree.

15. Classification of successful candidates:
Grading system:

The following table gives the marks, grade points, letter grades and classification to indicate the performance of the candidate.

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/ Paper)

RANGE OF MARKS	GRADE PONTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	RA	Re-appear
ABSENT	0.0	AAA	ABSENT

'C_i' is the credit earned for the course *i* in any semester;
'G_i' is the Grade Point obtained by the student for the Course *i* and '*n*' is the number of
Courses **passed** in that semester.

For a Semester:

$$\text{Grade Point Average [GPA]} = \frac{\text{Sum of the multiplication of the grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

$$\text{GPA} = \Sigma_i C_i G_i / \Sigma_i C_i$$

16. Classification of Final Results

$$\text{Cumulative Grade Point Average [CGPA]} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

$$CGPA = \Sigma_n \Sigma_i C_{ni} G_i / \Sigma_n \Sigma_i C_{ni}$$

CGPA	**GRADE**	**Classification of Final Result**
9.5-10.0	O+	First Class Exemplary
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	RA	Re-appear

Note: The GPA and CGPA shall be calculated separately for the following three parts:

Part I:Language

Part II: English and

Part III Core, Allied and Elective.

(i) Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for classification/Ranking/Distinction.

Provided in the case of Candidates who pass all the Examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations 12c supra are only eligible for Classification/ Distinction.

(ii) For each of the three parts, there shall be separate classification on the basis of CGPA as indicated in the above Table.

(iii) For purposes of declaring a candidate to have qualified for the Degree of Bachelor of Arts/Science/ Commerce/Management/Literature in the First class/Second class/Third class or First class with Distinction / Exemplary, the marks and the corresponding CGPA earned by the candidate in Part III alone will be the criterion, provided he/she has secured the prescribed passing minimum in LCs and ELCs.

(iv) Grade in Part IV and Part V shall be shown separately and it shall not be taken into account for classification.

17. Pattern of Question Paper:

SECTION – A (30 words)

To Answer 10 out of 12 Questions 10 x 2 = 20 marks

SECTION – B (200 words)

To Answer 5 out of 8 Questions 5 x 5 = 25 marks

SECTION – C (500 words)

To Answer 3 out of 5 Questions 3 x 10 = 30 marks

TOTAL = 75 marks

18. SEMESTER-WISE SUBJECTS AND SCHEME OF EXAMINATION

The Semester-wise subjects and the scheme of examinations for different semesters shall be as follows:

Dr. AMBEDKAR GOVT. ARTS COLLEGE (Autonomous)
VYASARPADI, CHENNAI – 600 039
UG DEGREE - B.COM (BACHELOR OF COMMERCE) GENERAL
COURSE UNDER CHOICE BASED CREDIT SYSTEM (CBCS)
(For the candidates admitted from the academic year 2019-20 onwards)

Year / Sem	Subject	Subject code	Title of the paper	Inst.Hrs/ Week	Credit	ExamHrs.	Maximum Marks		
							Internal	External	Total
I Year I Semester	LANGUAGE	19UAFTA1	Tamil Paper - I	6	3	3	25	75	100
	LANGUAGE	19UAFEN1	English Paper - I	4	3	3	25	75	100
	Core-1	19UACOC1	Financial Accounting I	5	4	3	25	75	100
	Core - 2	19UACOC2	Principles of Management	5	4	3	25	75	100
	Allied I	19UAECA3	Business Economics	6	5	3	25	75	100
	NME I	19UACON1	Retail Marketing	2	2	3	25	75	100
	Skill Based Elective 1	19UASBE1	Soft skill I– Essentials of Language and Communication	2	3	3	40	60	100
I Year II Semester	LANGUAGE	19UBFTA2	Tamil Paper - II	6	3	3	25	75	100
	LANGUAGE	19UBFEN2	English Paper - II	4	3	3	25	75	100
	Core 3	19UBCOC1	Financial Accounting - II	5	4	3	25	75	100
	Core 4	19UBCOC2	Business Communication	5	4	3	25	75	100
	Allied II	19UBECA4	Indian Economy	6	5	3	25	75	100
	NME II	19UBCON2	Principles of Insurance	2	2	3	25	75	100
	Skill Based Elective II	19UBSBE2	Soft Skill – II-Essentials of Spoken and Presentation Skills	2	3	3	40	60	100
II Year III Semester	Core 5	19UCCOC1	Corporate Accounting I	5	4	3	25	75	100
	Core 6	19UCCOC2	Legal aspects of Business	5	4	3	25	75	100
	Core 7	19UCCOC3	Banking Law and Practice	5	4	3	25	75	100
	Core 8	19UCCOC4	Consumer Behaviour	5	4	3	25	75	100
	Allied III	19UCSTA1	Applied Statistics and OR for Business Decisions – I	6	5	3	25	75	100
	EVS	19UCEVS1	Environmental Studies	2	2	3	25	75	100
	Skill Based Elective III	19UCSBE2	Personality Enrichment	2	3	3	40	60	100
II Year IV Semester	Core 9	19UDCOC1	Corporate Accounting II	5	4	3	25	75	100
	Core 10	19UDCOC2	Company Law	5	4	3	25	75	100
	Core 11	19UDCOC3	Marketing Management	5	4	3	25	75	100
	Core 12	19UDCOC4	Business Environment	5	4	3	25	75	100
	Allied IV	19UCSTA2	Applied Statistics and OR for Business Decisions – II	6	5	3	25	75	100
	VB	19UDVBE1	Value Education	2	2	3	25	75	100
	Skill Based Elective IV	19UDSBE4	Computer Basics and Office Automation	2	3	3	40	60	100
	EA	19UDEXT1	Extension Activities	--	1	--	--	--	--
III Year V Semester	Core 13	19UECOC1	Cost Accounting	6	4	3	25	75	100
	Core 14	19UECOC2	Financial Management	6	4	3	25	75	100
	Core 15	19UECOC3	Human Resource Management	6	4	3	25	75	100
	Core 16	19UECOC4	Income Tax Law and Practice I	6	4	3	25	75	100
	Elective 1	19UECOE1	Financial Services	6	5	3	25	75	100
III Year VI Semester	Core 17	19UFCOC1	Management Accounting	6	4	3	25	75	100
	Core 18	19UFCOC2	Practical Auditing	6	4	3	25	75	100
	Core 19	19UFCOC3	Income Tax Law and Practice II	6	4	3	25	75	100
	Elective 2	19UFCOE2	Business Taxation	6	5	3	25	75	100
	Elective 3	19UFCOE3	Entrepreneurial Development	6	5	3	25	75	100
			Total	180	144 Credits				

19. THE MEDIUM OF INSTRUCTION AND EXAMINATIONS

B.Com (GENERAL) – ENGLISH MEDIUM

The medium of Instruction and Examinations shall be in English

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Dr. AMBEDKAR GOVT. ARTS COLLEGE (AUTONOMOUS)
VYASARPADI, CHENNAI – 600 039
BACHELOR OF COMMERCE – B.COM
SYLLABUS - CBCS PATTERN (With effect from 2019-2020)
SEMESTER-I

PART III - CORE PAPER I

FINANCIAL ACCOUNTING – I

Code: **Credits – 4**

Teaching Hrs. – 75

UNIT I

Fundamentals of book keeping – Accounting concepts and conventions – Journal – Ledger – Trial balance – Final accounts of a sole trader with adjustments – Errors and rectification.

UNIT II

Accounting for depreciation – Need for and significance of depreciation, methods of providing depreciation – Reserves and provisions.

UNIT III

Average due date – Account current.

UNIT IV

Hire Purchase and Installment Purchase systems. – Default and Repossession Installment purchase system.

UNIT V

Single Entry- Meaning, features, limitations- Differences between Single Entry and Double Entry System- Statement of Affairs Method – Conversion Method (Only simple problems)

Note: Theory = 20% and Problems = 80 %

REFERENCE BOOKS:

1. S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani publishers New Delhi,
2. 2. Delhi, Volume – I, 18th Revised Edition, 2014.
T.S.Reddy and A.Murthy, "Financial Accounting", Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. R.L. Gupta and Radhasamy, "Advanced accounting" S.Chand & company ltd., New Delhi, edition 2013.

4. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya publications, New Delhi, 1st edition 2015.
5. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced accounts”, Sultan & chand publications, New Delhi 2013.

PART – III – CORE PAPER - 2

PRINCIPLES OF MANAGEMENT

Code: **Credits – 4**

Teaching Hrs. - 75

UNIT – I

Introduction and Evolution of Management thoughts and approaches

Management – Meaning and definitions – nature and scope – Levels of Management – Managerial roles, responsibilities and skills – Evolution of management thoughts and approaches – Functions of Management - Trends and challenges of Management in Global Scenario – Emerging issues in management.

UNIT - II

Planning and Decision Making

Nature, Purpose and functions –Importance and elements of Planning – types of plan- Management by Objectives (MBO) – Steps in planning – Planning tools and techniques – Planning premises – Strategic Planning – concept and process – Decision Making : Meaning – Steps in Decision Making – Techniques of Decision Making.

UNIT - III

Organising

Nature and purpose – Formal and Informal Organisation – Organisation Chart – organization Structure - Types – Line and staff authority – departmentalization – delegation of authority – Centralisation and decentralization – span of management.

UNIT - IV

Staffing and directing

Staffing: concept of staffing – staffing process

Directing: Motivation – Major motivation theories – motivational techniques – job satisfaction – job enrichment – Leadership –types and theories of leadership – Communication – process of communication – barrier in communication – effective communication.

UNIT - V

Controlling and Co-ordination

Definition of control, characteristics of control, importance of control – stages in the control process – requisites of effective control and controlling techniques - use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting – co-ordination – functions – Advantages and disadvantages.

Note: 100% theory subject

REFERENCE BOOKS

1. Y.K.Bhushan, Business Organisation and Management, Sultan Chand & Sons 2012

2. C.B.Gupta, Business Organisation and Management, Mayur Paperbacks 2011

3. S.A.Sherlekar, Modern Business Organisation and Management – A System Approach, Himalaya, 2010

PART III - ALLIED PAPER – 1

BUSINESS ECONOMICS

Code: **Credits – 5**
Teaching Hrs. – 90

UNIT- I: INTRODUCTION

Economics: positive and normative economics-scope and important of business economics- Basic problem of economic system-role and responsibilities of business economists.

UNIT- II: DEMAND AND SUPPLY ANALYSIS

Demand function-law of demand-elasticity concepts- supply function-supply elasticity- market equilibrium.

UNIT- III: CONSUMER BEHAVIOUR

Utility: cardinal and ordinal concepts-law of diminishing marginal utility-equi-marginal utility-indifference curve-properties-consumer surplus-equilibrium.

UNIT-IV: COST, REVENUE AND PRODUCTION FUNCTIONS

Cost function-classifications of cost. Production function: Law of variable proportion-law of returns to scale. Average revenue(AR)-marginal revenue(MR).output-revenue relation.

UNIT-V: MARKET STRUCTURE

Price and output determination: perfect competition-monopoly-monopolistic competition-oligopoly.

Note: 100% theory subject

BOOKS FOR REFERENCE

1. Ahuja.H.L,2004,Morden Micro Economics Theory and Practices, Ed.12, S.Chand, New Delhi.
2. Shankaran,S, Business Economics- Margham Publication,Chennai-600 017.
3. Francis Cherunilam, Business Economics, Himalaya Publishing House,Mumbai-4.
4. Metha,P.L, Managerial Economics-Analysis, Problems and Cases, Sultan Chand and Sons, New Delhi-2.

PART IV - NON-MAJOR ELECTIVE – 1

RETAIL MARKETING

Code: **Credits – 2**
Teaching Hrs. – 30

UNIT – I

Meaning of Retail and Retailing – Types of Retailers – Rural Retailing – Shopping trends in Indian Retail Market – International Retailing – Consumerism and Ethics in Retailing.

UNIT – II

Meaning of Retail Marketing – Factors influencing Customer's Buying Decisions – Store Design and Layout

UNIT – III

Role of Pricing in Retail Market – Factors Affecting Retail pricing – Pricing strategies and Approaches – Importance of Promotion in Retailing.

UNIT – IV

Types of Customers – Meaning of Customer Loyalty – Variables influencing store Loyalty – A Store loyalty Model.

UNIT – V

Meaning of Customer Relationship Management (CRM) – Importance of CRM Process – Steps involved in the CRM process.

Note: 100% theory subject

REFERENCE BOOKS:

1. Retail Management -Suja Nair

2. Modern Retail Management -J.N. Jain and P.P. Singh

PART IV –SKILL BASED ELECTIVE – 1

SBE I : SOFTSKILLS- ESSENTIALS OF LANGUAGE AND COMMUNICATION
Common for all UG Courses
(Effective from the Academic Year 2019-2020)

SUBJECT CODE: 19UASBE1 **CREDITS 3**

OBJECTIVE

This course helps the learner to improve his / her language skills by practicing the primary skills LSRW.

UNIT I : LISTENING & WRITING SKILLS

Spelling Test [Words selected from the prescribed Poems in Foundation English will be tested]

UNIT II: READING SKILL

Reading the passages from the Short Stories of the prescribed syllabus of Foundation English. Fluency and Reading aloud are the criteria for testing reading skill.

UNIT III: SPEAKING SKILL

Introducing oneself

REFERENCE BOOK:

A Course in Listening and Speaking Part I – A Textbook for I Year Undergraduate(Non-Professional) General English Course – V.Sasikumar et al.

SUGGESTED YOUTUBE VIDEOS
https://www.youtube.com/watch?v=VCb5qfNgNro
https://www.youtube.com/watch?v=zKZ1Y6oH8Fc
https://www.youtube.com/watch?v=chWUolYBgjA

Internal Marks :40

External Marks – 60 [PRACTICAL PAPER]
The break up is

Unit I : Listening & Writing Skills – 20 marks
Unit II : Reading Skills – 20 marks
Unit III: Speaking Skills – 20 marks

SEMESTER - II

PART III –CORE PAPER –3

FINANCIAL ACCOUNTING – II

Code: **Credits – 4**
Teaching Hours – 75

UNIT I:

Branch Account – Dependent Branches – Stock and Debtors system.

UNIT II:

Departmental Accounts- Basis for allocation of expenses- Inter departmental transfer at cost or selling price – treatment of Expenses which cannot be allocated.

UNIT III:

Fire Insurance Claims – Average Clause(Loss of Stock only) – Royalty Account.

UNIT IV:

Introduction – Admission of a partner – Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill – Capital adjustment – Retirement of partner – Calculation of New ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Adjustment of goodwill through capital A/c only – Settlements of accounts.

UNIT V

Dissolution – Insolvency of partners – Garner Vs Murray – Insolvency of all partners – Deficiency accounts – piecemeal distribution – proportionate capital method only.

Note: Theory = 20% and Problems = 80%

BOOKS FOR REFERENCE

1. S.P. Jain & K.L. Narang, " Advanced Accounting", Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, " Financial Accounting", Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. R.L. Gupta and Radhasamy, "Advanced accounting" S.Chand & company ltd., New Delhi, edition 2013.
4. Dr. M.A. Arulanandam & Dr. K.S. Raman, "Advanced Accountancy" Himalaya publications, New Delhi, 1st edition 2015.
5. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced accounts", Sultan & chand publications, New Delhi 2013.

PART III – CORE PAPER – 4

BUSINESS COMMUNICATION

Code : **Credits – 4**
Teaching Hours – 75

UNIT – I

Introduction

Business Communication**:** Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT – II

Business Correspondence :

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

UNIT – III

Banking, Insurance and Agency Correspondence:

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence - Agency Correspondence.

UNIT – IV

Report Writing:

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals.

UNIT – V

Technology and Business Communication:

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Business Report Presentations. Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation - Internet - Video conferencing - Group Discussion – Social Networking.

Note: 100% theory subject

REFERENCE BOOKS:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.
4. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
5. V.R. Palanivelu & N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
6. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
7. Communication conquer: Pushpalatha & Kumar, A Handbook of group discussion and Job Interview, PHI Learning Publisher.
8. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.

PART III - ALLIED PAPER – 2

INDIAN ECONOMY

Code: **Credits: 5**

Total Hrs. : 90

UNIT- I: INTRODUCTION

Features of Indian Economy-National Income (NI)-population-concepts of economic growth and development.

UNIT- II: AGRICULTURAL SECTOR

Agriculture growth and productivity-contribution to NI-Green revolution-causes of low productivity-land reform.

UNIT- III: INDUSTRIAL SECTOR

Classification of industry-role of industry in economic development-industrialisation-industrial policy.

UNIT-IV: SERVICE SECTOR

Service sector-role in Indian economy-transport-communication-bank and insurance.

UNIT-V: ECONOMIC REFORMS

New economic policy and its impact on Indian economy-liberalisation,privatisation and globalization (LPG).

Note: 100% theory subject

BOOKS FOR REFERENCE

1. Datt, Ruddar and KPN.Sundharam, Indian economy, Ed.52, S.Chand and Co. Pvt. Ltd. New Delhi.
2. Dhingra, I.C., Indian Economy, S.Chand and son co. Pvt. Ltd. New Delhi.
3. Agarwall, A.N., Indian economy, S.Chand, New Delhi.
4. Cherunilam, Francis, Industrial Economics: Indian Perspective, Mumbai: Himalaya Publishing House, 1989.

PART IV - NON-MAJOR ELECTIVE – 2

PRINCIPLES OF INSURANCE

Code: **Credits – 2**

Teaching Hrs. – 30

UNIT – I

Introduction to insurance – Principles of Insurance – Insurable interest – Indemnity – Subrogation – Utmost good faith – Functions of Insurance

UNIT – II

Life insurance – Meaning – Advantages of Life insurance – Procedure for effecting life insurance – Life insurance products or policies – Joint life policy

UNIT – III

Fire Insurance – Meaning – Functions of fire insurance – Kinds of fire policies – Advantages of fire insurance.

UNIT – IV

Marine insurance – Types of marine insurance – Lloyd's policy – Company policy – Difference between company policy and Lloyd's policy – Types of Marine policies.

UNIT – V

Miscellaneous insurance – Motor insurance – Health insurance – Liability insurance - Rural insurance

Note: 100% theory subject

REFERENCE BOOKS:

1.Principles and Practice of Insurance - M.N. Mishra

2.Principles and Practice of Insurance - Dr. A. Murthy

3.Principles and Practice of Insurance - Dr. P. PeriyaSamy

SEMESTER II

SBE II: SOFTSKILLS - ESSENTIALS OF SPOKEN AND PRESENTATION SKILLS

Common for all UG Courses

(Effective from the Academic Year 2019-2020)

SUBJECT CODE:19UBSBE2

CREDITS 3

OBJECTIVE

This paper helps the learner to improve his/her speaking skills in a particular situation and also prepares for seeking job.

UNIT I

Speaking Skills - Narrating a story or incident

UNIT II

Interview Skills – Role play of Interview, Dress Code for Interviews and formal occasions

UNIT III

Reading a passage from the prescribed texts of Foundation English II. Voice modulation for direct speech, dialogues will be tested

STUDY AID

Language laboratory, Computers Software- power point, Flash

REFERENCE BOOK

A Course in Listening and Speaking Part I – A Textbook for I Year Undergraduate(Non-Professional) General English Course – V.Sasikumar et al.

SUGGESTED YOUTUBE VIDEOS

https://www.youtube.com/watch?v=nhTcuUvLGOE
https://www.youtube.com/watch?v=ncuCMZRG1wo
https://www.youtube.com/watch?v=AxTys2C4t68
https://www.youtube.com/watch?v=1mHjMNZZvFo

Internal Marks :40
External Marks – 60 [PRACTICAL PAPER]
The break up is

Unit I : Listening & Writing Skills	– 20 marks
Unit II : Reading Skills	– 20 marks
Unit III: Speaking Skills	– 20 marks

SEMESTER III

PART III –CORE PAPER 5

CORPORATE ACCOUNTING-I

Code: **Credits – 4**

Teaching Hrs. – 75

UNIT-I

Redemption of preference shares – procedures for redemption of preference shares – Redemption of Debentures.

UNIT- II

Profits prior to incorporation- Underwriting of shares and debentures.

UNIT III

Final Accounts of Banking Companies – CRR – SLR – Significance.

UNIT- IV

Company final accounts –Preparation of Profit and loss account and company Balance sheet.

UNIT – V

Double accounting system – features – advantages and disadvantages - Reserves and tariff – Receipts and capitalaccounts – General balance sheet of electricity companies . (Theory only - NO PROBLEMS)

Note: Theory = 20% and Problems = 80%

REFERENCE BOOKS:

1. Advanced Accounts - Shukla and Grewal-
2. Corporate Accounting -T. S. Reddy and A. Murthy –
3. Company Accounts -Jain and Narang,
4. Corporate Accounting -R. L. Gupta
5. Advanced Accountancy -. Chakraborthi

PART III –CORE PAPER - 6

LEGAL ASPECTS OF BUSINESS

Code : **Credits – 4**
Teaching Hours – 75

UNIT-I

Indian Contract Act-Formation -Forms of contract-Classification of contracts-Offer and Acceptance –Considerations.

UNIT-II

Capacity of a person--Competent parties to a contract-Flaw in consent-Void agreements-Illegal agreements.

UNIT-III

Performance of contract- Quasi contract- Discharge of Contract -Remedies for breach of contract.

UNIT-IV

Contract of Agency-Types, creation, duties, rights of principal and agent-Termination of agency

UNIT-V

Sale of goods Act-Sale and agreement to sell-- Caveat emptor- Implied conditions and warranty- Rights of unpaid seller.

Note: 100% theory subject

REFFERENCE BOOKS:

1. Business Laws - N. D. Kapoor, Sultan Chand and Sons
2. Business Laws - M. R.Sreenivasan, Margam publications
3. Business Laws - M. V. Dhandapani, Sultan Chand and Sons
4. Mercantile Law - S. BadreAlam and P. Saravanavel
   S. Chand - R. S. N. Pillai, S. Chand
5. Mercantile Law - Gogna, S. Chand
6. Business Laws - K. N. Ramaswamy
7. Business Laws - M. C. Shukla, S. Chand & Co

PART III –CORE PAPER – 7

BANKING LAW AND PRACTICE

Code : **Credits – 4**
Teaching Hours – 75

UNIT I

Meaning and Definition of banking – functions of Commercial bank - Reserve Bank of India – Functions of RBI – Credit control – Types of credit control – Qualitative credit control and Quantitative credit control-Different types of Accounts and Deposits.

UNIT II

Negotiable Instrument Act, 1881- Meaning and Definition of Cheques – essential characteristics of Cheques – Drafting of Cheque – crossing – material alteration – Endorsement – Differences between a cheque, bill of exchange and promissory note.

UNIT III

Relationship between Banker and Customer – Special types of customers – Rights, Responsibility and Duties of Paying and collecting banker – precautions to be taken in Paying and Collecting of cheques – Statutory protection to them.

UNIT IV

Loans and Advances – Principles of sound lending – forms of Loans and Advances – classifications of loans and advances –Precautions to be taken by a banker in lending Loans and Advances – Types of securities.

UNIT IV

Recent trend in Banking- e banking-ECS, RTGS, NEFT, DEMAT-Internet banking-green banking- ATM – ECS - e-banking - credit card – debit card –difference between credit card and debit card-

Note: 100% theory subject

REFERENCE BOOKS:

1. Banking Law and Practice -K.P.M. Sundaram& Varshney
2. Banking Law and Practice -K.P. Kandasami and Others
3. Banking Law Theory and Practice - Dr. K. Nirmala Prasad and J. Chandra Das
4. Banking – B. Santhanam

PART III - CORE PAPER– 8

CONSUMER BEHAVIOUR

Code : **Credits – 4**
Teaching Hours – 75

UNIT I INTRODUCTION

Concepts – Significance – Dimensions of Consumer Behavior – Application of knowledge of Consumer Behaviour in marketing decisions.

UNIT II CONSUMER BEHAVIOR MODELS

Industrial and individual consumer behaviour models - Howared- Sheth, Engel – Kollat, Webstar and wind Consumer Behaviour Models – Implications of the models on marketing decisions.

UNIT III INTERNAL INFLUENCES

Psychological Influences on consumer behavior – motivation – perception – personality Learning and Attitude- Self Image and Life styles – Consumer expectation and satisfaction.

UNIT IV EXTERNAL INFLUENCES

Socio-Cultural, Cross Culture - Family group – Reference group – Communication -Influences on Consumer behaviour

UNIT V PURCHASE DECISION PROCESS

High and low involvement - Pre-purchase and post-purchase behavior – Online purchase decision process – Diffusion of Innovation – Managing Dissonance - Emerging Issues.

Note: 100% theory subject

REFERENCE BOOKS:

1. Frank R. Kardes, Consumer Behaviour and Managerial Decision Making, 2nd Edition.
2. Assel, Consumer Behavior - A Strategic Approach, Biztranza, 2008.
3. Sheth Mittal, Consumer Behavior- A Managerial Perspective, Thomson Asia (P) Ltd., 2003.
4. Abbael, Consumer behavior: A strategic approach (Indian edition 2005) Wiley 2012.
5. Hed, Hoyer. Consumer behavior, 2008 edition Wiley 2012.
6. Das Gupta. Consumer behavior, 2008 edition, Wiley 2012.

PART III - ALLIED PAPER – 3

BUSINESS STATISTICS

(For B.Com degree students)

Credits: 5 **Hours/week : 6 hrs.**

Objective: To develop an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations

Unit – I

Statistics – Introduction – Definition – Scope – Limitations – Collection of data Classification – Tabulation of data – Diagrammatic and Graphical representation of statistical data.

Unit – II

Measures of central tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean – Merits and Demerits.

Unit – III

Measures of Dispersion – Absolute and Relative measures – Range, Quartile deviation, Mean deviation, Standard deviation and its Coefficients – Merits and Demerits – Measures of Skewness and Kurtosis.

Unit – IV

Correlation Analysis – Definition – Methods – Karl Pearson's Correlation Coefficient – Rank Correlation – Concurrent deviation method – Properties. Regression Analysis – Definition – methods – properties – simple problem

Unit – V

Time Series – Definition – Components of Time Series – Measurement of Trend – Measurement of Seasonal variation. Index Numbers – Definition – problems in the construction of Index numbers- simple and weighted Index numbers- Methods – Test for Index Numbers – Chain base method – Cost of living Index Number – Uses – Simple problem.

Note: The proportion of theory and problems is 20:80

Books for study and reference:

1. Statistical methods – S. P. Gupta, Sultan Chand & sons
2. Comprehensive Statistical Methods – P.N. Arora, Sumeet Arora and S. Arora, S. Chand
3. Business Statistics -P.R. Vittal

4. Practical Statistics – R.S.N Pillai and Bagavathi, S. Chand
5. Statistics - R.S.N Pillai and Bagavathi, S. Chand

ENVIRONMENTAL STUDIES

Common for all U.G. Courses

(Effective from the Academic Year 2019 – 2020)

Unit 1 : Scope and importance of Environmental Science : Definition, Multidisciplinary nature of environmental science, scope and importance; global environmental problems.

Unit 2 : Ecosystems: Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Food chains, food webs and ecological pyramids.

Unit 3 : Biodiversity and its conservation : Introduction – Definition : Value of biodiversity: consumptive use, productive use. India as a mega-diversity nation, Hot-spots of biodiversity. Brief account on biodiversity conservation.

Unit 4 : Environmental Pollution : Definition – Cause, effects and control measures of :- a) Air pollution, b) Water pollution. Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution.

Unit 5 : Social Issus and the Environment : Water conservation, rain water harvesting. Climate change, global warning, acid rain, ozone layer depletion, nuclear accidents. Waste land reclamation.

Note: 100% theory subject

Text Books:

1. Environmental Studies (UGC syllabus), Jazym Publications, Trichy.

2. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA.

3. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.

4. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi

5. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad India.

SBE III : SOFTSKILLS

ESSENTIALS OF SPOKEN AND PRESENTATION SKILLS

Common for all UG Courses

(Effective from the Academic Year 2019-2020)

PERSONALITY ENRICHMENT

SUBJECT CODE: CREDITS : 2

Objectives:

To make students understand the concepts and Determinants of Personality

To enable students to keep themselves abreast of general knowledge and current information

To bring out creativity and other latent talents with proper goal setting so that self-esteem.

To sharpen memory skills and other study skills which are vital for academic excellence.

To give training for positive thinking, which will keep the students in a good stead at the time of crisis.

UNIT I

Introduction - Definition of Personality - Determinants of Personality biological, psychological and socio-cultural factors - Misconceptions and Classifications - Need for personality development

UNIT II

Self-awareness and self-motivation - Definition of self, self concept and self awareness - Self analysis through SWOT and Johari window - Definition of Motivation - Types of Motivation - Techniques and strategies for self motivation - Motivation checklist and Goal setting based on the principle of SMART - Self motivation and life

UNIT III-

Memory and Decision making - Definition and importance of memory - Causes of forgetting - Techniques of improving memory - The decision making process

UNIT IV

Study skills - Definition of study skills - Characteristics of study skills - Techniques of passing exams

UNIT-V

ASSERTIVENESS - Definition and characteristics - Assertive-submissive-Aggressive differences - Assertiveness skills

REFERENCES

1. Mile, D.J. 2004. Power of positive thinking. Delhi:Rohan Book Company.

2. Praveshkumar. 2005. All about self-motivation. New Delhi: Goodwill Publishing House

3. Dudley, D.A. 2004. Double your learning power. Delhi: Konark Press. Thomas Publishing Group Ltd.

4. Lorayne, H. 2004. How to develop super power memory. Delhi: Konark Press. Thomas Publishing Group Ltd.

5. Hurlock, E.B. 2006. Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.

SEMESTER IV

PART III –CORE PAPER - 9

CORPORATE ACCOUNTING-II

Code : **Credits – 4**
Teaching Hours – 75

UNIT –I

Accounts of Insurance companies –Types of Insurance – Life Insurance – Consideration for annuities granted – Balance sheet – Determination of Profit and Loss accounts of General Insurance – Reserve for unexpired risk – Preparation of final accounts.(Simple problems only)

UNIT –II

Accounts of Holding companies- Minority interest- Cost of Control/Capital Reserve – Elimination of common transactions - Preparation of Consolidated Balance sheet (simple problems only)

UNIT-III

Valuation of Goodwill and shares-Various methods.

UNIT –IV

Liquidation- Statements of affairs and deficiency accounts – Liquidator's final Statement of account.

UNIT –V

Accounting standard – Indian and International accounting standards – Accounting standards 1,3,6,10,14,21 and 29. – Application – Scope – Advantages and Disadvantages – Challenges - Inflation accounting (theory only)

Note: Theory = 20% and Problems = 80%

REFERENCE BOOKS:

1. Advanced Accounts - M. C. Shukla and T. S. Grewal S Chand
2. Corporate Accounting- T. S. Reddy and A. Murthy
3. Company Accounts -S. P. Jain and K. L. Narang
4. Corporate Accounting – R. L. Gupta &Radhaswamy
5. Modern Accounts Vol.I and Vol.II – Mukherji and Hanif, Tata Mcgraw

PART III - CORE PAPER – 10
COMPANY LAW

Code : **Credits – 4**
Teaching Hours – 75

UNIT-I

Meaning and Definition of Company- Special Features-Kinds of Companies- Differences between Private and Public Company- Lifting of Corporate Veil- The Companies Act, 2013- Objects of the Act.

UNIT-II

Formation of a Company – Role of promoters- Incorporation of the Company- Memorandum of Association- contents and alterations- Articles of Association- contents and alteration - Doctrine of Ultra Vires - Indoor management- Prospectus- contents- Statement in lieu of prospectus.

UNIT-III

Share capital – Kinds of Share capital – Debentures- Its Kinds- Borrowing powers- Mortgages and Charges- Fixed and Floating Charges- - Meeting- kinds of meeting - Agenda.

UNIT-IV

Company Management- Directors – Appointment – Removal- Disqualification- Rights and Duties of Directors – Directors Remuneration.

UNIT-V

Winding up of a Company –Types- Winding up of the Company by the Court – Voluntary Winding up- Winding up subject to the Supervision of the Court.

Note: 100% theory subject

REFERENCE BOOKS:

1. Company Law - N. D. Kapoor

2. A Text of Company Laws- P. S. Gogna

PART III –CORE PAPER – 11
MARKETING MANAGEMENT

Code :

Credits – 4
Teaching Hours – 75

UNIT- I

Marketing – Definition – Objectives – Functions of Marketing- – marketing environment- internal (Micro) and external Macro) marketing – Modern marketing concept – Marketing in economics development.

UNIT- II

Market – Definition and meaning – Classification – factors- Advantages and disadvantages - Market segmentation – meaning – significance- scope- factors of segmentation- Market targeting and positioning.

UNIT- III

Marketing Mix –4P's -Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Pricing methods and Strategies.

UNIT- IV

Channels of Distribution – Meaning - Factors influencing Channels of Distribution - Channel members – Promotion – Objectives of Promotion – Basics of Advertising – Sales promotion and Personal Selling.

UNIT- V

Recent Trends in Marketing – Green Marketing - Basic understanding of E-Marketing – Consumerism – Market Research – elements- MIS and marketing Regulations.

Note: 100% theory subject

REFERENCE BOOKS:

1. Principles of Marketing - Philip Kotler

2.Marketing - J. Jayashankar

3. Marketing Management - Dr. C.B. Gupta and Dr.N. Rajan Nair

4. Marketing Management - Sherlekar

PART III - CORE PAPER – 12
BUSINESS ENVIRONMENT

Code: **Credits – 4**
Teaching Hours – 75

UNIT I

The concept of Business Environment – Its nature and significance – Brief overview of Political – Cultural – Legal – Economic and Social Environment and their impact on business and strategic decisions; Environment scanning- SWOT-ETOP.

UNIT II

Political Environment – Government and Business relationship in India – Provisions of Indian constitutions pertaining to business.

UNIT III

Social environment – Cultural heritage – Social attitudes – impact of foreign culture – castes and communities – joint family systems – linguistic and religious groups – types of social organization – social responsibilities of business.

UNIT IV

Economic environment – economic systems and theory impact of business – Macroeconomic parameters like GDP – Per capita income and their impact on business decisions; Inflation – characteristics – degree of inflation- causes- effect and control of inflation.

UNIT V

Financial environment- Indian financial system – financial institutions – role of financial institutions in industrial development- merger and acquisitions- Business ethics – Ethical issues and values in business

Note: 100% theory subject

REFERENCE BOOKS:

1.C.B. Gupta – Business Environment

2. Francis Cherunilam - Business Environment

3. S.Sankaran - Business Environment

PART III- ALLIED PAPER – 4

(For B.Com degree students)

Credits: 5 **Hours/week : 6 hrs.**

Operations Research

Objective : To help understand the conceptual aspects of Operations research.

To impart knowledge on Linear programming problem, transportation and assignment problem.

Unit – I

Introduction to Operations Research – Meaning – Scope – Models and Limitations of O.R

Unit – II

Linear Programming Problem – Mathematical Formulation – Graphical and Algebraic Method (Maximization and Minimization) – Simplex method only – simple problems.

Unit – III

Transportation Problem – Formulation – North West Corner – Least Cost Method – Vogel's Approximation method (Basic feasible solution only) – simple problem.

Unit – IV

Assignment problem – Formulation – Hungarian method of Assignment (Maximum and Minimum) – Simple problems.

Unit – V

Network analysis – Calculation of CPM – EST -EFT -LST -LFT and Total Float. PERT -simple problem (without Crashing).

Note: The proportion of theory and problems is 20:80

Books for study and reference:

1. Operations Research – Kanti Swarup, P.K. Gupta and Manmohan, Sultan chand
2. Operations Research – J.K. Sharma, Sultan
3. Introduction to Operations Research – P.R. Vittal

SEMESTER IV
VALUE BASED EDUCATION
Common for all UG Courses
(Effective from the Academic Year 2019-2020)

SUBJECT CODE:19UDVBE1 **CREDITS 2**

OBJECTIVE

The age today is marked by vast technological changes which have wrought widespread transformations in social and cultural conditions. In such a situation Education without values becomes directionless. This paper stresses the importance of inculcating values in the young minds.

UNIT- I

Values

Definition and Meaning of Values- Human Values, Social Values, Cultural and Religious Values, Ethical Values, Global Values and Spiritual Values

UNIT-II

The Power of Positive Thinking

'Building Self-Confidence'-Norman Vincent Peale (From Touchstone: Synergy of Values)

UNIT-III

Leadership: The Challenge of Excellence

Living Excellence –Anthony Robbins (From Touchstone: Synergy of Values)

UNIT-IV

The Personal Value of Truth and Its Importance

The Story of My Experiments with Truth - M.K. Gandhi (Chapter 2)

UNIT V

Human Rights

Human Rights – Universal Declaration of Human Rights – Human Rights violations (From Touchstone: Synergy of Values)

REFERENCE BOOKS

1) *Touchstone : Synergy of Values* (Madras University Publication - 2003)

2) Swami Vivekananda- *Youth and Modern India*, Ramakrishna Mission, Chennai.

3) M.K.Gandhi-*The Story of My Experiments with Truth*, Maple Classic

4) Norman Vincent Peale-*The Power of Positive Thinking*

5) Martin Meadows- *How to Build Self-Discipline: Resist Temptations and Reach Your Long-Term Goals*

6) M.G.Chitakra- *Education and Human Values*, A.P.H Publishing Corporation, New Delhi, 2003.

7) Anthony Jay Robbins - *Unlimited Power: The New Science of Personal Achievement*, Free Press New York, 1986 (Pages 408 – 410)

8) Ed. Dr. N.Venkataiah. *Value Education.* APH Publishing Corporation, New Delhi,2007.(Pages 1- 8)

Question Paper Pattern

3 HOURS 75 MARKS

SECTION A - 2x10=20: Answers in one or two sentences Choice: 10 out of 12

SECTION B - 5x05=25: Answers in 100 words. Choice: 05 out of 07

SECTION C - 3X10=30: Answers in 500 words. Choice: 03 out of 05

Questions should be chosen from each unit

Soft Skill for the students other than Computer Science

IV Semester

SBE IV: COMPUTER BASICS AND OFFICE AUTOMATION

COURSE OBJECTIVES

The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point. The course is highly practice oriented rather than regular class room teaching.

UNIT - I

Introductory concepts: History - Generation - Classification - Block diagram - Memory unit – CPU.

UNIT - II

Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features: UNIX – Windows. Introduction to Programming Languages: C, C++ and its features.

UNIT - III

Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options.

UNIT - IV

Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing.

UNIT - V

Power point: Introduction to Power point - Features – Understanding slide types – creating & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects.

TEXT & REFERENCE BOOKS

1. Peter Norton,“Introduction to Computers” –Tata McGraw-Hill.

2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw-Hill.

Note : All units need an approach through practical exposure.

SEMESTER IV

PART V

EXTENSION ACTIVITIES

A candidate shall be awarded a maximum of 1 credit for compulsory extension service. All the students shall have to enroll for NSS / NCC/ NSO ((Sports and games) Rotract/ Youth Red Cross/ or any other service organization in the college and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before 31st March in year. If a student LACLS 40 HOURS ATTENDANCE in the first year he/ she shall have to compensate the same during the subsequent years.

Student those who complete minimum attendance of 40 hours in one year will get HALF a credit and those who complete the attendance of 80 or more hours in two years will get ONE CREDIT.

SEMESTER –V

PART III –CORE PAPER -13
COST ACCOUNTING

Code : **Credits – 4**
Teaching Hours – 90

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 Tenders and Quotations – Difference between cost accounting and financial accounting.

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 – Requisition for stores – Stores Control – Methods of valuing material issue – FIFO – LIFO – SAM – WAM.

UNIT III

Labour: System of wage payment – Time wages – Piece wages - Incentives plans – Bonus system – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and absorption of overhead.

UNIT IV

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

UNIT V

Operating Costing – Reconciliation of Cost and Financial accounts.

Note: Theory = 20% and Problems = 80%

Text books:

1. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi. Edn. 2004.
3. T.S. Reddy and Dr. Y. Hari prasad reddy, “Costl Accounting”,

Margam publications,Chennai – 600 017, 7th Revised Edition 2009.

4. **S**.P. Iyyangar, “Cost Accounting principles and practice”, Sultan chand, New Delhi. 2005
5. V.K.Saxena & C.D. Vashist, “Cost Accounting”, Sultan chand, New Delhi 2005
6. M.N. Arora, “Cost Accounting”, Sultan chand, New Delhi.2005.
7. B.S. Kanna, I.M. Pandey, G.K. Ahuja, M.N. A rora, Practical costing, sultan chand & sons. Edition 2009.
8. Bhattacharya “Principles and practices of Cost Accounting” PHI Publications, Third Edition – 2010.

PART III - CORE PAPER– 14
FINANCIAL MANAGEMENT

Code : **Credits – 4**
Teaching Hours – 90

UNIT – I

Introduction – Meaning – Importance – Functions - Objectives of Financial Management – Factors of financial management – Role of finance Manager – Sources of raising finance– Long term and short term sources of funds.(only theory)

UNIT – II

Cost of Capital – Cost of different sources of capital – Weighted Average Cost of Capital – Capital structure- net income approach- net operation approach- traditional approach and MM approach(**theories only) (Cost of capital theory and problem)**

UNIT – III

Working capital – Concepts – Components – Importance – types -Determination of working capital- factors influencing working capital management- working capital cycle.
(theory and problem)

UNIT – IV

Leverage –definition – meaning –types-Financial leverage, Operating Leverage and Combined Leverage - Dividend policy – definition – meaning –types- nature and objective Determination of Dividend. **(theory and problem)**

UNIT – V

Capital Budgeting – Importance – Factors influencing capital expenditure decisions – Types of Capital expenditure – Methods – Pay-back period – Accounting rate of return – Discounted cash flow method – N.P.V method – Profitability Index Method - Internal rate of return method.**(theory and problem)**

Note: Theory = 40% and Problems = 60%

REFERENCE BOOKS:

1. Financial Management - V.K. Saxena and C.D. Vashist
2. Fundamentals of Fianancial Management - S.N. Maheshwari
3. Financial Management- I.M. Pandey

PART III - CORE PAPER – 15

HUMAN RESOURCE MANAGEMENT

Code : **Credits – 4**
Teaching Hours – 90

UNIT – I

Introduction to Human Resource Management

HRM Concept and Functions, Role, Status and competencies of HR Manager –HR Policies - Emerging Challenges of Human Resource Management - Workforce diversity.

UNIT – II

Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative Dimensions - job analysis – job description and job specification - Recruitment And Selection – meaning – process of recruitment – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention

UNIT – III

Training and Development

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes -Evaluating Training Effectiveness -Training Process Outsourcing - Career Development –

UNIT – IV

Performance Appraisal

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - employee counselling - job changes - transfers and promotions -Problems in Performance Appraisal – Essentials of Effective Appraisal System

UNIT – V

Compensation and Maintenance

Compensation - Concept and policies- wage and Salary administration - Fringe benefits - Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal.

Note: 100% theory subject

REFERENCE BOOKS:

1. Human Resource Management, - Dressler
2. Personnel/Human Resource Management - De Cenzo and Robbins
3. Human Resource Management - Dr.K. Sundar and Dr. J. Srinivasan
4. Values and Ethics for Organization - S.K. Chakraborthy
5. Human Resource and Personnel Management – Aswathappa

PART III – CORE PAPER – 16
INCOME TAX LAW AND PRACTICE - I

Code : **Credits – 4**
Teaching Hours – 90

UNIT – I

History of Income tax in India – objectives of taxation – canons of taxation – characteristics of good tax system – definition of tax –classification of taxes – distinction between direct and indirect tax - Income Tax Act – Current Finance Act – Agricultural income – Assessee – Assessment Year – Income – Person – Previous Year – Exempted incomes.

UNIT II

Residential Status and Incidence of Tax – Classification of residential status of Taxable entities – Residential status of an Individual – Resident – Basic conditions - Additional conditions – Non-resident – Residential status of a firm, AOP – Residential status of companies – incidence of tax and residential status.

UNIT – III

Heads of Income – Income under the head Salaries – Features – Allowances – Fringe Benefits – Perquisites – Profits in lieu of salary – Provident Fund – Deductions – Computation of salary income.

UNIT – IV

Income from House property – Annual value – Determination – Deductions – Computation of Income from House Property.

UNIT – V

Profits and Gains of Business or Profession – Definition – Chargeability – Admissible deduction – Inadmissible expense – Computation of Business Income(excluding firms and companies) – Computation of Professional Income

Note: Theory = 20% and Problems = 80%

REFERENCE BOOKS:

1.Income Tax Law and Practice -V.P. Gaur and D.B. Narang

2. Law and Practice of Income tax in India-Dr. Bhagavathi Prasad

3. Income tax Theory, Law and Practice- T.S. Reddy and Y. Hari Prasad Reddy

PART III - ELECTIVE PAPER - 1
FINANCIAL SERVICES
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Code : **Credits – 5**
Teaching Hours – 75

UNIT – I

Meaning - Importance of financial services – Types of financial services – Financial services and economic environment – Players in financial services sector.

UNIT – II

Merchant Banking – Functions – Issue Management – Underwriting – Capital Market – Stock Exchange –Functions- Role of SEBI

UNIT – III

Leasing finance - Hire purchase – Concepts and features – Types of Lease

UNIT – IV

Factoring –advantages- Functions of factor – types - Consumer finance.

UNIT –V

Venture capital – Mutual funds – Types- Importance– Credit Rating Agencies in India.

Note: 100% theory subject

REFERENCE BOOKS:

1. Financial Services - M. Y. Khan
2. Financial Services - B. Santhanam
3. Law of Insurance - Dr. M. N. Mishra
4. Indian Financial system -H. R. Machiraju

SEMESTER – VI

PART III - CORE PAPER – 17

MANAGEMENT ACCOUNTING

Code : **Credits – 4**
Teaching Hours – 90

UNIT – I

Management accounting –Definition – Objectives - nature – scope – importance and limitations – management accounting Vs. Cost accounting – Management accounting Vs. Financial Accounting.

UNIT – II

Funds flow statement – Working capital – Preparation of funds flow statement – Cash flow analysis – preparation of cash flow statement.

UNIT – III

Ratio analysis – Importance – limitations – Classification of ratios – Financial ratios– profitability – turnover

UNIT – IV

Budgetary control – Meaning – Objectives – Merits and demerits-various kinds of budgets – ZBB.

UNIT – V

Marginal costing –Meaning- significance– Absorption costing and marginal costing – CVP analysis. –Decision making problems – key factor - Make or buy decision.

Note: Theory = 20% and Problems = 80%

REFERENCER BOOKS:

1. Management accounting -Dr. Maheshwari S.N.
2.Management accounting - A. Murthy
3. Management accounting - RSN Pillai and Bhagavathi

PART III - CORE PAPER – 18

PRACTICAL AUDITING

Code : **Credits – 4**
Teaching Hours – 90

UNIT-I

Auditing- Meaning-Definition- Objects- Types of Audit- Cost, Management, Financial and SocialAudit - Advantages and Disadvantages- Audit Programme.

UNIT-II

Internal check-Meaning and Definition - Scope- Objectives - Importance – Differences between Internal Check, Internal Control and Internal Audit – Vouching – Cash Transactions – Credit Sales- Credit Purchases

UNIT-III

Verification and Valuation of Assets (Fixed, Current and Intangible assets) and Liabilities (Current and Contingent liabilities) – Verification of Inventories and Investments.

UNIT-IV

Appointment of Auditors- First Auditor - Qualification – Remuneration- Powers- Duties and Liabilities- Re-appointment of Auditor - Removal of Auditors under the Companies Act, 1956.

UNIT-V

Specialized Audit – Audit programme for Educational Institutions(School, Colleges and Universities) - Hotels, Banking, Insurance Companies and charitable institutions

Note: 100% theory subject

REFERENCE BOOKS:

1. Practical Auditing – B. N. Tandon
2. Auditing - Spien and Reglan.
3. Principles and Practice of Auditing – Dinker Pagare.

PART III - CORE PAPER– 19
INCOME TAX LAW AND PRACTICE - II

Code : **Credits – 5**
Teaching Hours – 90

UNIT – I

Capital Gains – Definition – Kind of Capital assets – Exempted Capital Gains – Computation of Capital Gains.

UNIT – II

Income from Other Sources – Income chargeable to tax – Deductions – Bond washing transactions – Computation of income from other sources.

UNIT – III

Set off and Carry forward of Losses – Deductions from Gross Total Income.

UNIT – IV

Assessment of Individuals – Computation of total income and tax liability – Assessment of firms.

UNIT – V

Administration of the income tax Act – income tax authorities – CBDT – powers – Assessing officer - Procedure for assessment – Types of assessment – Advance Payment of Tax – Deduction of tax at source – Filing of return – Types of filing – PAN.

Note: Theory = 20% and Problems = 80%

REFERENCE BOOKS:

.Income Tax Law and Practice -V.P. Gaur and D.B. Narang

2. Law and Practice of Income tax in India-Dr. Bhagavathi Prasad

3. Income tax Theory, Law and Practice- T.S. Reddy and Y. Hari Prasad Reddy

PART III - ELECTIVE PAPER - 2

BUSINESS TAXATION

Code : **Credits – 4**

Teaching Hours – 90

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UNIT-I :

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

UNIT-III

Levy and Collection under SGST/CGST Acts - Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of

Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

UNIT-IV

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax.

UNIT-V

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty – Customs procedures for inport and export - Meaning of Classification of goods.

Note: 100% theory subject

BOOKS FOR REFERANCE:

1. Indirect Taxes- V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2. Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan -Kavin Publications-Coimbatore
3. Glimpse of Goods and service tax -Sathpal Puliana
4. Handbook of GST -Law and practice-Gaurav Gupta
5. GST Law and Practice-SS Gupta

Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi

PART III - ELECTIVE PAPER - 3

ENTREPRENEURIAL DEVELOPMENT

Code : **Credits – 5**
Teaching Hours – 90

UNIT-I

Entrepreneur – Concepts – Characteristics – Functions- Types –Growth of Entrepreneurship in India – Roles of Entrepreneurship in Economic Development

UNIT-II

Project – Meaning of Project – Project Identification – Project selection – Project Report – Significance - Contents – Formulation – Specimen of a Project report

UNIT-III

Enterprises – Definition – Opportunities for entrepreneurial Career – Role of Small Enterprises in Economic Development – Problems of Small Scale Industries – Government Policy and Support to Small Scale Enterprises.

UNIT-IV

Women Entrepreneur – Functions – Problems –Rural Entrepreneurship – Need- Problems – Entrepreneurship Development Programmes (EDPs)

UNIT-V

Institutional support to Entrepreneurs- Commercial Banks – Other Financial Institutions – IDBI, IFCI, SIDO, SISI, DICs, - Industrial estate

Note: 100% theory subject

REFERENCE BOOKS:

1. Entrepreneurial Development - Srinivasan N.P
2. Entrepreneurial Development - Saravanavel
3. Project Management - Vasanth Desai
4. Entrepreneurial Development - S.S.Khanka