

## **ABOUT THE INSTITUTION**

The Kovai Kalaimagal Educational Trust established in the year 1992 with an aspiration to quench the educational thirst of the poor and the needy strata of the society particularly from rural area. It sprouted with the establishment of a school and soon extended to add Kovai Kalaimagal College of Arts and Science in the year 1996 – 1997, Coimbatore Institute of Management and Technology in 1996 – 1997, Coimbatore Institute of Engineering and Technology in 2001 – 2002 and CIET School of Architecture in 2013 – 2014. The trust is managed by the dedicated team of trustees Dr. T. Banumathi, Dr. T. Namradha, Dr. K. A. Chinnaraju, Tmt. P. Shanmugadevi, Thiru. S. Subramanian and Thiru. M. Thangavelu who fully devote their time for the development of the institutions under the trust and it is due to their tireless efforts, the colleges have carved a name for themselves in the academic circle.

The college is situated in a serene atmosphere surrounded by picturesque mountains offering a very conducive environment for the academic perseverance. It is an ISO 9001:2008 certified institution and it has also been accredited by NAAC with 'A' grade. Committed to make quality education affordable especially to economically weaker sections particularly from rural area and strengthen the areas of research, enhance the process of sensitizing the students to personal values, spiritual growth and social responsibility. The college has taken every effort to ensure sustenance and enhancement of the quality in education.

### **Promoting Body**

The Kovai Kalaimagal Educational Trust (KKET) was started in 1992 to establish educational institutions with the motto: 'Light the Light within'. The trust has, so far, established Kovai Kalaimagal College of Arts and Science, Coimbatore Institute of Engineering and Technology, CIET School of Architecture and Coimbatore Institute of Management And Technology at Vellimalaipattinam, Narasipuram Post, Thondamuthur Via, Coimbatore - 641 109.

### **Environment**

KKCAS is located at Vellimalaipattinam, near Narasipuram, sprawling over a land area of 10.58 acres, surrounded by green hillocks. The campus has a serene and studious atmosphere with least disturbance and distraction. The students find the environment to be very conducive for their studies. Facilities in the campus meet their needs for extra / co-curricular activities. ISO 9001:2008

As our institution is an ISO 9001:2008 certified institution, we have a strong system which takes care of the planned activities for enhancing quality in every respect. The institution

implemented the Quality Management System and registered for the ISO certification since 2002. After implementation of the Quality Management System, not a single non-conformance was noticed in any of the QMS audit.

### **NAAC**

Our institution was accredited with “A” grade by NAAC in the year 2011 and again Re-accredited with “A” grade by NAAC from September 2016.

### **Centre for Research**

There is a research committee constituted in KKCAS which takes care of the promotion of research activities. Majority of members of faculty of Computer Science are the research guides guiding the scholars who pursue MPhil programme. This committee motivates the eligible faculty to apply for more number of research projects sponsored by UGC in topics of current interest.

The committee reviews the progress made by the research scholars periodically and advises them accordingly. In case the progress is not satisfactory, the reason for the same is found out and a solution to progress further is provided.

The committee recommends the research scholars and faculty pursuing Ph.D to participate and present papers in seminars and conferences and also publish research articles in reputed national and international journals. Those who are yet to register for pursuing M.Phil or Ph.D programmes are advised to register immediately and necessary support is also provided for finding suitable guides. The committee also recommends cash awards to those who publish research articles in refereed journals and sanction of additional increments and promotions to those who complete the Ph.D degrees. This has created a good impact as is evidenced by the number of faculty coming forward to pursue Ph.D programme.

### **Placement Cell**

The institution has a placement cell which is effectively functioning under a placement officer and a placement coordinator. The responsibility of the placement officer is to identify the skills that are required to be possessed by the students as per the requirements of the companies and arrange for training programs for developing such skills among the students. Thus a number of training programs are organized to develop the communication skills, mathematical and English aptitude, group discussion and technical skills by the professors and professional trainers.

It also arranges career-counselling programmes through psychometric tests. These tests bring out the students strengths, weaknesses and their personal interests and attitude towards various career options available to them. If needed, it arranges for any follow-up programmes to

overcome the weaknesses. Regular seminars are organized to enhance their capability for grabbing various career options. As a result, nearly 75% of students are able to get placements from reputed companies.

### **Hostel**

Separate and comfortable accommodation for boys and girls is provided within the college campus to accommodate 650 boys and 750 girls. Facilities for playing indoor games and common reading rooms with audio visual equipments are available in all the hostels.

The institution plans for providing residential accommodation to the staff and there is a proposal for the construction of staff quarters. As there is a separate RO plant, purified and safe drinking water is provided to all the students.

### **Recognitions**

The college has been recognized for the welfare schemes implemented for the benefit of the students and has been rewarded with “Best College Award” during 2007 – 2008 by the Bharathiar University. It has also been awarded with “Third Best College Award” for overall performances during the year 2008-2009 based on ten different criteria such as Results of University Examinations, Conducting Seminars, Workshops, Symposia and State and National Level Conferences, Self Development Programmes for Students, Number of Placements made in the Campus Interviews, Student Supporting Services, Faculty Development Programmes, Publication of Books and Research articles in Journals and Magazines, Research Activities, Social Service through NSS, YRC and RRC and achievements in Sports and Games. The institute was awarded with “A” Grade by National Assessment and Accreditation Council (NAAC). The college was granted Autonomous status by UGC, New Delhi for six years with effect from 2016-2017.

# KOVAI KALAIMAGAL COLLEGE OF ARTS AND SCIENCE

(An Autonomous Institute Affiliated to Bharathiar University)

Re - accredited with “A” grade by NAAC

**Regulations for Undergraduate Programmes**

(Under Choice Based Credit System)

(Effective from 2016 – 2017)

## 1. REGULATIONS

This regulation is effective from the academic year 2016 -2017.

### 1.1. Eligibility for Admission

Course	Eligibility Condition
B.Com	A pass in higher secondary course with preferably Commerce as one of the subjects.

### 1.2. Duration and Course of Study

Three Academic years with six semesters, the duration of the first, third and fifth Semesters from June to November and the second, fourth and sixth Semesters from December to April. The duration of each semester is 90 working days.

### 1.3. The Medium of Instruction and Examinations

The medium of instruction and examinations shall be English.

### 1.4. Requirements for Attendance

- a) A candidate will be permitted to take the examination for any semester, if he/she secures not less than 75% of attendance out of the 90 working days during the semester.
- b) A candidate who has secured attendance less than 75% but 65% and above shall apply with the prescribed fee for the condonation of lack of attendance. On the recommendation of the Principal, he/she will be permitted to take up the examination.
- c) A candidate who has secured attendance less than 65% but 55% and above in any semester, will be permitted to continue the course but will not be permitted to appear for the examination in the current papers. However he/she will be permitted to appear for the examination in the papers in which he/she has arrears. He/she will have to compensate the shortage of attendance in the subsequent semester and take the examination in the papers of both the semester together .

- d) A candidate who has secured less than 55% of attendance in any semester will not be permitted to take the regular examinations and to continue the study in the subsequent semester. He/she has to re-do the course by rejoining in the semester in which the attendance is less than 55%.
- e) A candidate who has secured less than 65% of attendance in the final semester has to compensate his / her attendance shortage in a manner to be decided by the Head of the Department concerned after rejoining the course.

### **1.5 Restriction to take the Examinations**

- Any candidate having arrear paper(s) shall have the option to take the examinations in any arrear paper(s) along with the subsequent regular semester papers.
- Candidates who fail in any of the papers shall pass the paper(s) concerned within five years from the date of admission to the said course. If they fail to do so, they shall take the examination in the revised text / syllabus, if any, prescribed for the immediate next batch of candidates. If there is no change in the text / syllabus they shall take the examination in that paper with the syllabus in vogue, until there is a change in the text or syllabus.

In the event of removal of that paper consequent to the change of regulations and / or curriculum after a five year period, the candidates shall have to take up an equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per regulations/curriculum for the award of the degree.

### **1.6 The Evaluation System**

The major objective of the institution's evaluation system is to motivate all students to excel in their performance. The students' performance is continually assessed through Continuous Assessment (CIA) and End Assessment Examinations (EAE). The CIA, EAE break up for theory papers is 25:75 and practical is 40:60.

#### **1.6.1. Break Up of Continuous Internal Assessment (CIA) Marks**

**Theory (Languages, English, Core, Allied and Elective )**

<b>Content</b>	<b>Marks Awarded</b>
Internal Assessment Test	05
Online Test	05
Model Examination	10
Assignment (2 Numbers)	05
<b>Total</b>	<b>25</b>

**Theory (Communication Skills, Mathematics for Competitive Examinations and Aptitude & Soft Skills)#**

<b>Content</b>	<b>Marks Awarded</b>
Internal Assessment Test I	25*
Internal Assessment Test II	
Internal Assessment Test III	25
<b>Total</b>	<b>50</b>

\*Test I and Test II will be evaluated for 25 marks each and the average of these two will be considered.

# Internal Evaluation Only

**Practical**

<b>Content</b>	<b>Marks Awarded (Max Marks: 100)</b>	<b>Marks Awarded (Max Marks: 50)</b>
Minimum ten Experiments / Practical Paper / Semester	20	05
Internal Assessment Test	05	05
Model Exam	10	05
Record Note Book	05	05
<b>Total</b>	<b>40</b>	<b>20</b>

**Project**

A minimum of two reviews will be done, one at the time of designing phase and the second review at the time of implementation and report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

<b>Content</b>	<b>Marks Awarded</b>
Review	10
Record	05
Power Point Presentation	05
Content	05
<b>Total</b>	<b>25</b>

**1.6.2. End Assessment Examinations (EAE)**

- a) Semester examination will be conducted at the end of each semester after completing a minimum of 90 working days.
- b) End Assessment Examination for the odd semester will generally be held during November and even semester during April.
- c) The question papers for all the courses will be set by the external examiners.
- d) The examinations for Languages, English, Core, Allied and Elective will be conducted for a maximum of 75 marks for three hours. The passing minimum is 40% (30 out of 75 marks) and overall passing minimum putting the CIA and EAE marks together will be 40%.

**e) Question Paper Pattern: ( Languages, English, Core, Allied and Elective )**

<b>Part A</b>	10 Marks	10 Questions - 1 Mark each – Objective type
<b>Part B</b>	25 Marks	5 Questions- 5 Marks each – either or type.
<b>Part C</b>	40 Marks	5 Questions- 8 Marks each – either or type.
<b>Total</b>	<b>75 Marks</b>	

- f) The exams for value Based Education and Non Major Elective will be conducted for a maximum of 50 marks for three hours. The passing minimum is 40% (20 out of 50 marks).

**g) Question Paper Pattern: ( Value Based Education & Non Major Elective )**

<b>Part A</b>	50 Marks	5 Questions - either or type of question - 10 Marks each
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**h) Question paper pattern : (Extra Credit Courses)**

<b>Part A</b>	40 Marks	5 Questions- 8 Marks each – either or type.
<b>Part B</b>	60 Marks	5 Questions- 12 Marks each – either or type.
<b>Total</b>	<b>100 Marks</b>	

- i) The mark secured in the extra credit course will get reflected in the mark sheet only if the candidate has secured 40% marks and above.
- j) The students will be allowed to choose only two papers per semester under the extra credit courses from third semester onwards.

**k) Practical**

<b>Content</b>	<b>Marks Awarded (Max Marks: 100)</b>	<b>Marks Awarded (Max Marks: 50)</b>
Program - 1	20	10
Program - 2	20	10
Viva voce	10	05
Record	10	05
<b>Total</b>	<b>60</b>	<b>30</b>

## l) Project

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

<b>Content</b>	<b>Marks Awarded</b>
Report	15
Power Point Presentation	20
Viva Voce	40
<b>Total</b>	<b>75</b>

- m) The students who have opted for the languages other than Tamil in part-I should undergo basic Tamil Course during the 2<sup>nd</sup> year of the study as a non-credit course for which there would be only Internal Evaluation .
- n) For all the non-credit courses result would be indicated as “Pass” or “Re-Appearance” and not by marks or grades secured in the grade sheet.
- o) There will be one independent valuation for all theory papers under parts I,II & III by external examiner.
- p) A candidate may request for re-totalling/revaluation of his/her answer script by submitting an application addressing to the Controller of Examination through the Principal, paying the prescribed fee. This provision is available for all theory papers taken in the EAE. However there is no provision for revaluation of Practical papers.
- q) Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.
- r) Supplementary examination will be conducted for the benefit of final year students after 15 days of the declaration of the final semester results. Candidate who has arrears in any semester subject to a maximum of three papers can appear for the



supplementary exam conducted after the final semester.

### 1.7 Grading

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 Grades (Performance in a Course/Paper)

Range of Marks	Grade Points	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	Above Average
40-49	4.0-4.9	C	Average
00-39	0.0	U	Re - Appearance
ABSENT	0.0	AB	Absent

$C_i$  = Credits earned for course i in any semester

$G_i$  = Grade Point obtained for course i in any semester

n = refers to the semester in which such course were credited

#### For a Semester:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

Sum of the multiplication of grade points by the credits of the courses

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

Sum of the credits of the courses in a semester

#### For the Entire Programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Sum of the credits of the courses of the entire programme

CGPA	Grade	Classification of Final Result
9.5 and above up to 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	U	Re – Appearance

#### **Classification of Successful candidates**

A candidate who passes all the examinations in Part I to Part IV securing following CGPA and Grades shall be declared as follows for each part:

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Result</b>
9.5 and above up to 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	U	Re-Appearence

**\*The candidates who have passed in the first appearance and within the prescribed semester of the Programme (Major, Allied and Elective Course alone) are eligible.**

### **1.8 Course Completion**

Students shall complete the programme within a period not exceeding three years for UG courses from the date of admission.

## SCHEME OF EXAMINATION AND PROGRAMME STRUCTURE

## B.Com (2016 – 2019)

Part	Subject code	Study Components	Ins. hours per week	CIA	Exam	Total	Credits
<b>Semester – I</b>							
I	16U1TALT01	<b>Language 1</b> : Paper I	5	25	75	100	3
II	16U1ENLT01	<b>Language 2</b> : English I	5	25	75	100	3
III	16U1CMCT01	<b>Core 1:</b> Financial Accounting I	6	25	75	100	5
	16U1CMCT02	<b>Core 2:</b> Fundamentals of Organisation and Management	6	25	75	100	4
	16U1CMAT01	<b>Allied 1:</b> Business Mathematics	6	25	75	100	4
IV	16U1VBET01	<b>Value Based Education 1:</b> Environmental Studies**	2	-	50	50	2
<b>Total Credits</b>							<b>21</b>
<b>Semester – II</b>							
I	16U2TALT02	<b>Language 1</b> : Paper II	5	25	75	100	3
II	16U2ENLT02	<b>Language 2</b> : English II	5	25	75	100	3
III	16U2CMCT03	<b>Core 3:</b> Financial Accounting II	6	25	75	100	5
	16U2CMCT04	<b>Core 4:</b> Principles of Marketing	6	25	75	100	4
	16U2CMAT02	<b>Allied 2:</b> Business Statistics	6	25	75	100	4
IV	16U2VBET02	<b>Value Based Education 2:</b> Ethics and Culture**	2	-	50	50	2
<b>Total Credits</b>							<b>21</b>
<b>Semester – III</b>							
III	16U3CMCT05	<b>Core 5:</b> Cost Accounting	5	25	75	100	4
	16U3CMCT06	<b>Core 6:</b> Commercial Law	6	25	75	100	4
	16U3CMCT07	<b>Core 7:</b> Financial Accounting-III	6	25	75	100	4
	16U3CMCP08	<b>Core 8:</b> Business Application Software - Practicals	4	40	60	100	3
	16U3CMAT03	<b>Allied 3:</b> Business Economics	6	25	75	100	4
IV	16U3NMET01	<b>Non Major Elective 1:</b> Food Science and Nutrition	2	-	50	50	2
	16U3SBST01	<b>Skill Based Subject 1 :</b> Mathematics for Competitive	2	50	-	50	2

		Examinations I					
	16U3SBST02	<b>Skill Based Subject 2 :</b> Communication Skills I	2	50	-	50	2
	16U3BTLT01	<b>Non Credit Course:</b> Basic Tamil-I#	-	-	-	-	-
	-	Sports	2	-	-	-	-
	-	Library Work	1	-	-	-	-
<b>Total Credits</b>							<b>25</b>
<b>Semester – IV</b>							
<b>III</b>	16U4CMCT09	<b>Core 9:</b> Corporate Accounting	5	25	75	100	4
	16U4CMCT10	<b>Core 10:</b> Company Law and Secretarial Practice	5	25	75	100	4
	16U4CMCP11	<b>Core 11:</b> Tally - Practicals	5	40	60	100	4
	16U4CMCT12	<b>Core 12:</b> Industrial Law	5	25	75	100	3
	16U4CMCT13	<b>Core 13:</b> Executive Business Communication	3	25	75	100	3
	16U4CMAT04	<b>Allied 4:</b> Information Technology in Business	4	25	75	100	4
<b>IV</b>	16U4NMET02	<b>Non Major Elective 2:</b> Floriculture	2	-	50	50	2
	16U4SBST03	<b>Skill Based Subject 3 :</b> Mathematics for Competitive Examinations II	2	50	-	50	2
	16U4SBST04	<b>Skill Based Subject 4 :</b> Communication Skills II	2	50	-	50	2
	16U4BTLT02	<b>Non Credit Course:</b> Basic Tamil-II#	-	-	-	-	-
	-	Sports	2	-	-	-	-
	-	Library Work	1	-	-	-	-
<b>Total Credits</b>							<b>28</b>
<b>Semester – V</b>							
<b>III</b>	16U5CMCT14	<b>Core 14:</b> Management Accounting	6	25	75	100	5
	16U5CMCT15	<b>Core 15:</b> Income tax Law and Practice	5	25	75	100	4
	16U5CMCT16	<b>Core 16:</b> Principles of Auditing	5	25	75	100	3
	16U5CMCT17	<b>Core 17:</b> Higher Corporate Accounting	6	25	75	100	5
		<b>Elective 1:</b>	4	25	75	100	3

		<b>Elective 2:</b>	4	25	75	100	3
<b>IV</b>	<b>16U5NCCT01</b>	<b>Non Credit Course 1 : Aptitude and Soft Skills I</b>	3	-	-	-	-
	-	Sports	2	-	-	-	-
	-	Library Work	1	-	-	-	-
<b>Total Credits</b>							<b>23</b>
<b>Semester - VI</b>							
<b>III</b>	<b>16U6CMCT18</b>	<b>Core 18: Banking Theory</b>	5	25	75	100	4
	<b>16U6CMCT19</b>	<b>Core 19: Indirect Taxation</b>	5	25	75	100	4
	<b>16U6CMCT20</b>	<b>Core 20: Financial Management</b>	5	25	75	100	4
	<b>16U6CMCT21</b>	<b>Core 21: Entrepreneurial Development</b>	5	25	75	100	4
		<b>Elective 3:</b>	5	25	75	100	3
		<b>Elective 4:</b>	5	25	75	100	3
<b>IV</b>	<b>16U6NCCT02</b>	<b>Non Credit Course 2 : Aptitude and Soft Skills II</b>	3	-	-	-	-
	-	Sports	2	-	-	-	-
	-	Library Work	1	-	-	-	-
<b>Total Credits</b>							<b>22</b>
<b>Total</b>			<b>204</b>			<b>3700</b>	<b>140</b>

**\*\*** Answer to the question may also be given in Tamil.

**#** The students who have not studied Tamil in Higher Secondary course and not opted for Tamil under Language I in the degree programme have necessarily to study Basic Tamil for 2 hours / week during III and IV semesters after their regular college working hours.

<b>List of Electives</b>		
	<b>Subject Code</b>	<b>Subjects</b>
<b>Elective 1</b>	16U5CMET1A	Financial Markets and Institutions
	16U5CMET1B	Strategic Management
	16U5CMET1C	Corporate Compliance Management
<b>Elective 2</b>	16U5CMET2A	Human Resource Management
	16U5CMET2B	Consumer Marketing
	16U5CMET2C	Principles and Practice of Insurance
<b>Elective 3</b>	16U6CMET3A	Business Research Methods
	16U6CMET3B	Retail Marketing
	16U6CMET3C	Cost Audit
<b>Elective 4</b>	16U6CMET4A	Project Viva -Voce
	16U6CMET4B	Customer Relationship Management
	16U6CMET4C	Management Information System

<b>List of Extra Credit Courses</b>		
<b>Subject Code</b>	<b>Subjects</b>	<b>Credits</b>
16UCMECC01	Export Marketing	2
16UCMECC02	Financial Reporting	2
16UCMECC03	Security Analysis & Portfolio Management	2
16UCMECC04	Enterprise Resource Planning	2
16UCMECC05	Corporate Social Responsibility & governance	2
16UCMECC06	International Trade & FOREX	2
16UCMECC07	Brand Management	2
16UCMECC08	Multimedia & its Application	2
16UCMECC09	E - Commerce	2
16UCMECC10	Stress Management	2
16UCMECC11	Mathematics for Professional Courses	2

**Structure of the Curriculum**

<b>S.No</b>	<b>Courses</b>	<b>No.of.Papers</b>	<b>Credits</b>
1	Language 1: Tamil/Hindi/Malayalam/French	02	06
2	Language 2: English	02	06
3	Core	21	84
4	Allied	04	16
5	Elective	04	12
6	Value Based Education	02	04
7	Skill Based Subject	04	08
8	Non Major Elective	02	04
9	Non Credit Course	02	-
<b>Total Credits</b>			<b>140</b>



**SEMESTER I**  
**LANGUAGE 1: TAMIL I**

Subject Code: 16U1TALT01

Total Hrs: 75

No. of Credits: 3

**முதல் பருவம் (செய்யுள், சிறுகதை, இலக்கணம் , இலக்கிய வரலாறு)**

**நோக்கம்**

- சமூகம் பற்றிய சிந்தனைகளைத் தமிழ்ப் படைப்பிலக்கியங்கள் மூலம் ஏற்படுத்துதல்
- புதுக்கவிதைகள் , சிறுகதைகள் ஆகியவற்றைப் படிக்க வைத்தல்/எழுத வைத்தல்
- போட்டித் தேர்வுகளுக்கு மாணவர்களைத் தயார் செய்தல்

**அலகு – 1 செய்யுள் திரட்டு : மரபுக் கவிதைகள் (15 மணிநேரம்)**

- |               |   |   |
|---------------|---|---|
| 1. பாரதியார்  | - | யோகசித்தி (பாரதியார் கவிதைகள்)                  |
| 2. பாரதிதாசன் | - | தமிழனுக்கு வீழ்ச்சியில்லை (பாரதிதாசன் கவிதைகள்) |
| 3. கவிமணி     | - | கவிதை (மலரும் மாலையும்)                         |
| 4. கண்ணதாசன்  | - | ஆதியிலே வார்த்தை இருந்தார் (இயேசு காவியம்)      |

**அலகு – 2 செய்யுள் திரட்டு : புதுக் கவிதைகள் (13 மணிநேரம்)**

- |                            |   |  |
|----------------------------|---|--|
| 1. புவியரசு                | - | கதாநாயகி (ஒரு முக்கிய அறிவிப்பு)         |
| 2. அப்துல் ரகுமான்         | - | தவறான எண் (ஆலாபனை)                       |
| 3. வைரமுத்து               | - | உன் ஆன்மீகத்தின் அர்த்தம் (கவிராஜன் கதை) |
| 4. சிற்பி பாலசுப்பிரமணியம் | - | கொடும்பாவி சாகாளோ (ஒரு கிராமத்து நதி)    |
| 5. கலாப்பிரியா             | - | உயிர்த்தெழுதல் (கலாப்பிரியா கவிதைகள்)    |
| 6. இளம்பிறை                | - | அசதி (முதல் மணிஷி)                       |

**அலகு – 3 சிறுகதைத் தொகுப்பு (20 மணிநேரம்)**

- |                      |   |   |
|----------------------|---|---|
| 1. புதுமைப்பித்தன்   | - | பொன்னகரம் (புதுமைப்பித்தன் சிறுகதைகள்)                      |
| 2. ஆ.மாதவன்          | - | சுசிலாவின் கதை (ஆ.மாதவன் கதைகள்)                            |
| 3. ஜெயகாந்தன்        | - | தேவன் வருவாரா? (தேவன் வருவாரா?)                             |
| 4. சுஜாதா            | - | தர்மு மாமா (விஞ்ஞானச் சிறுகதைகள்)                           |
| 5. அசோகமித்திரன்     | - | அப்பாவின் சிநேகிதர் (அப்பாவின் சிநேகிதர்)                   |
| 6. வண்ணதாசன்         | - | ஆலங்கட்டிமழை (வண்ணதாசன் கதைகள்)                             |
| 7. நாஞ்சில் நாடன்    | - | சூடிய பூ சூடற்க (சூடிய பூ சூடற்க)                           |
| 8. எஸ்.இராமகிருஷ்ணன் | - | தெரிந்தவர்கள் (எஸ்.இராமகிருஷ்ணன் கதைகள்)                    |
| 9. வண்ணநிலவன்        | - | இரண்டாவது சொர்க்கம்(வண்ணநிலவன் கதைகள்)                      |
| 10. அம்பை            | - | பிளாஸ்டிக் டப்பாவில் பராசக்தி முதலியோர் (காட்டில் ஒரு மான்) |

**அலகு – 4 தமிழ் இலக்கிய வரலாறு (15 மணிநேரம்)**

- தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுக்குரிய பொதுத் தமிழ்ப் பாடத்திட்டம் - ஓர் அறிமுகம்

1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
2. சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. புகழ்பெற்ற தமிழ் நூல்கள், நூலாசிரியர்கள் (சிறுகதை, புதுக்கவிதை) (பார்வை நூல்: தமிழ் இலக்கிய வரலாறு)
4. அடைமொழியால் குறிக்கப்பெறும் நூல்கள் , நூலாசிரியர்கள்

(பார்வை நூல்: தமிழ் இலக்கிய வரலாறு)

5. ஆங்கிலச் சொல்லிற்கு இணையான தமிழ்ச் சொல்  
(பார்வை நூல்: நற்றமிழ் இலக்கணம்)

### அலகு - 5 இலக்கணம்

(12 மணிநேரம்)

1. வேர்ச்சொல் அறிதல், அகர வரிசைப்படி சொற்களை மாற்றியமைத்தல்.
2. செய்வினை, செயப்பாட்டுவினை, உடன்பாடு, எதிர்மறை, கலவை வாக்கியங்களும் வாக்கிய வகைகளும்.
3. பெயர், வினை, இடை, உரிச்சொற்கள்.
4. லகர-ளகர-ழகர, ணகர-னகர - வேறுபாடுகள்.

### பாட நூல்கள்

**k)** செய்யுள் திரட்டு, சிறுகதைத் தொகுப்பு  
(தமிழ்த்துறை வெளியீடு : ஜூன் - 2017)

### பார்வை நூல்கள்

- புலவர் வெற்றியழகன்(தொ.ஆ), “பாரதியார் கவிதைகள்”, ராமையா பதிப்பகம், சென்னை. முதற் பதிப்பு: ஏப்ரல் - 2008.
- தொ.பரமசிவன்(ப.ஆ), “பாரதிதாசன் கவிதைகள்”, நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. மூன்றாம் பதிப்பு: டிசம்பர் - 1998.
- வித்துவான் சிவ கன்னியப்பன், “மலரும் மாலையும்”, பூம்புகார் பதிப்பகம், சென்னை. முதற் பதிப்பு: செப்டம்பர் - 2002.
- கவியரசு கண்ணதாசன், “இயேசு காவியம்”, கலைக்காவிரி பதிப்பகம், திருச்சி. ஐந்தாம் பதிப்பு: 1997.
- புவியரசு, “ஒரு முக்கிய அறிவிப்பு”, விஜயா பதிப்பகம், கோவை. இரண்டாம் பதிப்பு: டிசம்பர் - 2005.
- அப்துல் ரகுமான், “ஆலாபனை”, நேசனல் பப்ளிஷர்ஸ், சென்னை. நான்காம் பதிப்பு: ஏப்ரல் - 2003.
- வைரமுத்து, “கவிராஜன் கதை”, திருமகள் பதிப்பகம், சென்னை. பனிரெண்டாம் பதிப்பு: செப்டம்பர் -2007.
- சிற்பி, “ஒரு கிராமத்து நதி”, கவிதா பதிப்பகம், சென்னை. எட்டாம் பதிப்பு: ஆகஸ்டு-2011.
- கலாப்பிரியா, “கலாப்பிரியா கவிதைகள்”, தமிழினி பதிப்பகம், சென்னை. முதற் பதிப்பு: டிசம்பர் - 2001.
- இளம்பிறை, “முதல் மனுஷி”, தமிழ் நெஞ்சம், மயிலாடுதுறை. முதற் பதிப்பு: டிசம்பர் -2003.
- சுஜாதா, “விஞ்ஞானச் சிறுகதைகள்”, உயிர்மை பதிப்பகம், சென்னை - 18. நான்காம் பதிப்பு: ஜூலை - 2011
- புதுமைப்பித்தன் கதைகள், பூம்புகார் பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: ஜூலை -2006.

- மாதவன், “ஆ.மாதவன் கதைகள்”, தமிழினி பதிப்பகம், சென்னை. முதற்பதிப்பு: டிசம்பர்- 2001.
- ஜெயகாந்தன், “தேவன் வருவாரா”, மீனாட்சி புத்தக நிலையம், மதுரை.  
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- அசோகமித்திரன், “அப்பாவின் சிநேகிதர்”, நர்மதா வெளியீடு, சென்னை.  
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- வண்ணதாசன், கனிவு, சந்தியா பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: ஏப்ரல் - 2011.
- நாஞ்சில் நாடன், “சூடிய பூ சூடற்க”, தமிழினி பதிப்பகம், சென்னை. மூன்றாம் பதிப்பு: 2010.
- எஸ்.ராமகிருஷ்ணன், “எஸ்.ராமகிருஷ்ணன் கதைகள்”, கிழக்கு பதிப்பகம், சென்னை.  
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- வண்ணநிலவன், “வண்ணநிலவன் சிறுகதைகள்”, நற்றிணை பதிப்பகம், சென்னை.  
இரண்டாம் பதிப்பு: ஆகஸ்ட்டு - 2013.
- அம்பை, “காட்டில் ஒரு மான்”, காலச்சுவடு பதிப்பகம், சென்னை. மூன்றாம் பதிப்பு: டிசம்பர் - 2003.
- வல்லிக்கண்ணன், “புதக்கவிதையின் தோற்றமும் வளர்ச்சியும்”, அகரம், சும்பகோணம்.  
நான்காம் பதிப்பு: ஜூலை - 1999.
- கா.கோ.வெங்கட்ராமன், “தமிழ் இலக்கிய வரலாறு”, கலையக வெளியீடு, திண்டுக்கல்.  
இரண்டாம் பதிப்பு: ஜூன் - 2002.
- மது.ச.விமலானந்தம், “தமிழ் இலக்கிய வரலாறு”, முல்லை நிலையம், சென்னை. 2014.
- மு.பரமசிவம், “நற்றமிழ் இலக்கணம்”, சைவசித்தாந்த பதிப்பகம், திருநெல்வேலி.  
முதற் பதிப்பு: 1995.

**SEMESTER I**

**LANGUAGE 1: FRENCH I**

**Subject code: 16U2FRLT01**

**Total Hours: 75**

**No.of Credits: 3**

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

Question Paper Pattern : Semester I

(ALL QUESTIONS TO BE SET ONLY FROM THE PRESCRIBED TEXT)

Maximum Marks: 75

Time: 3 hrs.

SECTION A (10)

•CHOISISSEZ LA MEILLEURE RÉPONSE: (10X1=10)

SECTION B (20)

2. TRADUISEZ LES TEXTES SUIVANTS EN ANGLAIS:(4/5) (4X5=20)

(Pg Nos : 26 ex-6,44 ex-3,56 ex-4,74ex-4,80.)

SECTION C (45)

3. COMPRÉHENSION (8x1=8)

4. EXERCICES DE GRAMMAIRE:(5X5=25) (EITHER/OR)

5. FAITES DES PHRASES:(6/8) (6X1=6)

6. TRADUISEZ LES EXPRESSIONS EN ANGLAIS :(6/8) (6X1=6)

**SEMESTER I**

**LANGUAGE 1: HINDI - I**

**Subject code: 16U2HILT01**

**Total Hours: 75**

**No.of Credits: 3**

**(Prose, Non-detailed , Grammar & Translation )**

**1. PROSE : NUTHAN GADYA SANGRAH**

Editor: Jayaprakash  
(Prescribed Lessons – only 6)  
Lesson 1 – Bharthiya Sanskurthi  
Lesson 3 - Razia  
Lesson 4 – Makreal  
Lesson 5- Bahtha Pani Nirmala  
Lesson 6 – Rashtrapitha Mahathma Gandhi  
Lesson 9 – Ninda Ras.  
Publisher: Sumitra Prakashan  
Sumitravas, 16/4 Hastings Road,  
Allahabad – 211 001.

**2. NON DETAILED TEXT: KAHANI KUNJ.**

Editor: Dr.V.P.Amithab.  
(Stories 1 -6 only)  
Publisher : Govind Prakashan  
Sadhar Bagaar, Mathura,  
Uttar Pradesh – 281 001.

**3. GRAMMAR : SHABDHA VICHAR ONLY**

(NOUN,PRONOUN, ADJECTIVE, VERB, TENSE,CASE ENDINGS)  
Theoretical & Applied.  
Book for reference : Vyakaran Pradeep by Ramdev.  
Publisher : Hindi Bhavan,  
36,Tagore Town  
Allahabad – 211 002.

**4. TRANSLATION: English- Hindi only.**

ANUVADH ABHYAS – III  
(1-15 lessons Only)  
Publisher: DAKSHIN BHARATH HINDI PRACHAR SABHA  
CHENNAI -17.

**5. COMPREHENSION : 1 Passage from ANUVADH ABHYAS – III (16- 30)  
DAKSHIN BHARATH HINDI PRACHAR SABHA  
CHENNAI- 17.**

**SEMESTER I**  
**LANGUAGE 1: MALAYALAM I**

**Subject code: 16U2MLLT01**

**Total Hours: 75**

**No.of Credits: 3**

**( Prose, Composition & Translation)**

**This paper will have the following five units:**

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

**Text books prescribed:**

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

**Reference books:**

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

**SEMESTER-I**  
**LANGUAGE 2: ENGLISH – I**

**Subject Code:16U1ENLT01**

**Total Hrs: 75**

**No. of Credits: 3**

**Objective:**

- To enable the students to understand the basic English grammar.
- To develop the skills of speaking and writing without flaws.
- To develop an interest in the minds of the students to enjoy and appreciate the literary works in English.

**Unit –I-Poetry**

1. On His Blindness- John Milton
2. Menelaus and Helen- Rupert Brooke
3. The Solitary Reaper- William Wordsworth

**Unit- II- Prose**

1. Sweets for Angels- R.K.Narayan
2. The Post Master- Rabindranath Tagore
3. The Golden Touch- Nathaniel Hawthorne

**Unit- III- Grammar and Vocabulary**

1. Subject Verb agreement
2. Articles, Preposition
3. Words Often Confused
4. Synonyms and Antonyms
5. Homophones

**Unit-IV- Verbal Aptitude**

1. Cloze Test
2. Phrasal Verbs
3. One Word Substitutes
4. Eponyms

**Unit- V- Dialogue Writing (Conversation Exercises )**

1. Greeting , Introducing , Requesting, Inviting & Congratulating

**Text Books:**

1. An Anthology of Popular Essays and Poems- A.G.Xavier (Macmillan)
2. Gifts to Posterity- An Anthology of Modern Short Stories- Prof. A.E.Subramanian (Chitra Publications, Chennai)

**Reference Books:**

- 1.Modern English- A Book of Grammar Usage and Composition- N.Krishnaswamy
- 2.Essential English Grammar Usage & Composition- by Prof.K.Ramappa, Re td.

**SEMESTER – I**

**CORE 1 : FINANCIAL ACCOUNTING I**

**Subject Code : 16U1CMCT01**

**Total Hrs : 90**

**No. of. Credits : 5**

**Objectives:**

- To make the students understand the basic accounting concepts and conventions.
- To know clearly about the accounting for final accounts of both profit and non-profit organisation.
- To know about the methods of calculating depreciation.

**UNIT –I (18 Hours)**

Accounting – Definition - Nature and scope of accounting - Accounting cycles, concept and conventions – Journal - Ledger -Trial Balance - Subsidiary Books.

**UNIT-II (18 Hours)**

Cash Book-single Column-Double Column-Triple Column- Petty Cash book - Bank Reconciliation statement - Errors of Rectification.

**UNIT-III ( 18 Hours)**

Final accounts of sole traders with adjustments.

**UNIT-IV ( 18 Hours)**

Accounting for depreciation- Methods of Depreciation -Reserves and Provisions (Theory only) – Average Due Date – Account Current.

**UNIT-V ( 18 Hours)**

Accounting for Non-Trading concern-Income and Expenditure account-Receipts and Payment Account and Balance sheet.

**(Questions on problems and theory carry 80% and 20% of marks respectively)**

**Text Books:**

1. T. S. Reddy & A. Murthy : Financial Accounting - Margham Publication, Chennai , 2016.
2. K.L. Nagarajan, N. Vinayakam, P.L. Nagarajan: Principles of Accountancy - S. Chand & Company Limited, Reprint 2010.

**Reference Books:**

1. T.S. Grewal : Introduction to Accountancy - S. Chand & Company Limited,8<sup>th</sup> revised Edition 2013.
2. Jain & Narang : Advanced Accountancy - Kalyani publishers,17<sup>th</sup> revised edition,2011.
3. R.S.N. Pillai & Bhagavathy : Introduction to Accountancy - S. Chand & Company Limited, 8<sup>th</sup> revised, Edition 2013.



**SEMESTER – I**

**CORE 2 : FUNDAMENTALS OF ORGANISATION AND MANAGEMENT**

**Subject Code : 16U1CMCT02**

**Total Hrs : 90**

**No. of. Credits : 4**

**Objectives:**

- To know about the leadership qualities and how to make decisions using critical thinking.
- To make the students understand the forms of business organisation.
- To make the students understand the principles and various functions of management.

**UNIT I**

**( 15 Hours)**

Nature and Scope of Business – Objectives – Characteristics – Difference between business and profession. Trade- Types of trade - Difference between trade and Commerce.

**UNIT II**

**(18 Hours)**

Forms of Business Organisation – Sole trader – Partnership firms - Limited liability partnership(LLP) – Joint stock Company – Co operative societies– Government Enterprises.

**UNIT III**

**(18 Hours)**

Management: Definition – Nature – Levels of Management – Principles of Management – Functions of Management – Contribution of F.W.Taylor and Henry Fayol. Planning: Definition – nature – importance – steps – types.

**UNIT IV**

**(20 Hours)**

Organisation: Definition – Importance – Principles – Process – Types. Departmentation– Delegation – Decentralisation. Direction: Definition – Characteristics –Importance – Principles. Leadership – Meaning – Definitions- Leadership Styles – MBO – MBE.

**UNIT V**

**(19 Hours)**

Controlling: Definition – Nature – Process. Co-ordination: Definition – Nature – Need – Principles – Techniques. Decision making: Definition – Characteristics – Steps – Types. Motivation: Definition – Needs – Maslow’s Need Hierarchy Theory.

**Text Books:**

1. Rajendra P. Maheshwari, J.P. Maharajan : Business organisation and Management, International Book House, Second Edition, 2012.
2. L.M.Prasad : Principles of Management, Sultan Chand & Sons, Seventh Edition 2007, Reprint 2010.

**Reference Books:**

1. Dinkar Pagare : Principles of Management - Sultan Chand & Sons,Fifth Revised Edition, Reprint 2013
2. Y.K.Bhushan,Business Organisation and Management - Sultan Chand & Sons, Eighteenth Revised Edition,2007,Reprint 2008
3. Web site: [www.charteredclub.com](http://www.charteredclub.com) - Limited liability partnership(LLP)

**SEMESTER - I**  
**ALLIED 1 : BUSINESS MATHEMATICS**

**Subject Code: 16U!CMAT01****Total Hrs : 90****No. of Credits: 4****Objectives :**

- To understand the basic concepts of set theory, Simple Interest and Compound Interest
- To know the basic concepts of Matrices and Solution of Linear Equations using matrices
- To learn the concept of differentiation of algebraic functions and its uses in business problems
- To Evaluate of definite and Indefinite integrals applicable to business problems.

**UNIT I (15 Hours)**

Set Theory – definitions – set operations – Venn diagrams – laws and properties – number of elements – Cartesian Products- Arithmetic and Geometric Series.

**UNIT II (15 Hours)**

Simple and Compound Interest. Discounting – True Discount – Banker's Discount – Banker's Gain.

**UNIT III (20 Hours)**

Matrix: Basic definitions and types – Addition, Subtraction and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Matrix method and Cramer's rule .

**UNIT IV (20 Hours)**

Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

**UNIT V (20 Hours)**

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

**\* Questions in problems and theory carry 80% and 20% respectively.**

**Text Book:**

1. Navanitham, P.A., " Business Mathematics & Statistics" -Edition 2014-Jai Publishers, Trichy-21.

**Unit I** : Chapter 3 – Section 1- 9. Chapter 1 – Section 1- 3.

**Unit II** : Chapter 2 – Section 1- 5, 10.

**Unit III** : Chapter 4 – Section 1- 10.

**Unit IV** : Chapter 6 – Section 1- 4, Chapter 7 – Section 1, 3, 4.

**Unit V** : Chapter 8 – Section 1- 7.

**Reference Books :**

1. Sundaresan and Jayaseelan: Introduction to Business Mathematics ,Sultan chand Co & Ltd-1997
2. Sanchetti, D.C and Kapoor, V.K: Business Mathematics, Sultan chand Co & Ltd-2002.
3. P.R.Vittal :Business Mathematics and Statistics, Margham Publications.-2011
4. V.K.Kapoor :Problems and solutions in Business Mathematics, Sultan Chand & Sons 1994

**SEMESTER - I**  
**VALUE BASED EDUCATION 1 : ENVIRONMENTAL STUDIES**

**Subject Code:16U1VBET01**

**Total Hrs: 30**

**No. of Credits: 2**

**Objectives:**

- To make the students understand the various types of natural resources and their responsibility in the conservation of the same.
- To impart on various eco systems, biodiversity at various levels and their conservation
- To make the students know on various types of environmental pollution, their causes , effects, their prevention and the students role in the same.

**UNIT I (6 Hours)**

**The Multidisciplinary Nature of Environmental Studies** - Definition, Scope and Importance; Need for public awareness, Natural resources - Forest resources, Mineral resources, Food resources, Energy resources and Land resources. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life style.

**UNIT II (6 Hours)**

**Ecosystems** - Concept of ecosystem, Structure and Functions of an ecosystem. Producer, Consumer, Decomposers, Energy flow in ecosystem, Ecological succession, food chain, food webs and ecological pyramids. Introduction, types, characteristics, features, structure and functions of forest ecosystem, grass land, desert and Aquatic Ecosystems (ponds, streams, lakes, rivers, oceans and estuaries).

**UNIT III (6 Hours)**

**Biodiversity and its Conservation** – Introduction - Definitions: Genetic, Species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at Global, National and local levels. India as a mega-biodiversity nation. Hot spots of biodiversity. Threats of biodiversity: habitat loss, poaching of wild life. Man wild life conflicts. Endangered and endemic species of India. Conservation of biodiversity-insitu and Exsitu conservation of biodiversity.

**UNIT IV (6 Hours)**

**Environmental Pollution** - Definitions, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution and Thermal pollution. Solid waste management: causes, effects and control measures of Urban and Industrial wastes. Role of an individual in prevention of pollution. Pollutions case studies. Disaster management: Foods, Earthquake, Cyclone and Landslides.

**UNIT V (6 Hours)**

**Social issues and the Environment** - Sustainable development, urban problems related to energy, water conservation, rain water harvesting, water shed management. Resettlement and rehabilitation of people. Environmental ethics: issues and possible solution. Climate change, global warming, ocean layer depletion, acid rain, nuclear accident and holocaust, case studies. Consumerism and waste product. Environmental protection Act. Air (prevention and control of pollution) Act. Wild life protection act. Forest conservation Act. Issues involved in enforcement of environmental legislation. Public awareness. Human population and the environment.

**Text Book:**

1. Prof R. Ranganathan: *Environmental Studies*. Bharathiar University Publications- Edition- 1

**Reference Books:**

- 1.Ritu Bir : *Environmental Studies* - Vayu Education of India, 2011.
- 2.Erach Bharucha : *Textbook for Environmental Studies* - University Press India Pvt. Ltd, 2006.
- 3.Anubha Kaushik & C.P.Kaushik:*Perspectives in Environmental Studies*- New Age International Publishers, 2006.

**SEMESTER II  
LANGUAGE 1 : TAMIL II**

**Subject Code: 16U2TALT02****Total Hrs: 75****No. of Credits: 3**

**இரண்டாம் பருவம் (செய்யுள், உரைநடை, இலக்கணம், இலக்கிய வரலாறு) நோக்கம்**

- சங்க இலக்கியத்தின் மாண்பு, இலக்கிய நயம், நீதி நெறிகள், பக்தியின் தன்மை, சங்ககால இலக்கண நெறிகள் ஆகியவற்றை அறிந்து கொள்ளுதல்
- வாழ்க்கையை வாழும் நெறிமுறைகள், வெற்றிக்கான உத்திகள், தமிழ் வளர்ச்சிக்கான நமது கடமைகள் ஆகியன குறித்து தெளிவு பெறுதல்

**அலகு - 1 செய்யுள் திரட்டு : சங்க இலக்கியங்கள் (20 மணிநேரம்)**

1. குறுந்தொகை - முதல் 5 பாடல்கள் (கடவுள் வாழ்த்து உட்பட)
2. நற்றிணை - பிரசங்கலந்த வெண்சுவைத்தீம்பால் (பா.எண்-110), விளையாடு ஆயமோடு (பா.எண்-68)
3. கலித்தொகை - சுடர்த் தொடஇ கேளாய் (பா.எண்-51)
4. புறநானூறு - ஆவுமானிய பார்ப்பன மாக்களும் (பா.எண்-9), காய்நெல் லறுத்துக் கவளம்கொளினே (பா.எண்-184)
5. பத்துப்பாட்டு - குறிஞ்சிப்பாட்டு முழுவதும்

**அலகு - 2 செய்யுள் திரட்டு : நீதி, பக்தி இலக்கியம் (15 மணிநேரம்)**

1. திருக்குறள் - அடக்கமுடைமை (அதிகாரம்-13), புறங்கூறாமை (அதிகாரம்-19)
2. நாலடியார் - கல்வி (அதிகாரம்-14), நல்லினம் சேருதல்(அதிகாரம்-18)
3. திருவெம்பாவை - முதல் 10 பாடல்கள்
4. நாச்சியார் திருமொழி - ஆறாம் திருமொழி

**அலகு - 3 உரைநடை: கட்டுரைத் தொகுப்பு (15 மணிநேரம்)**

1. இறையன்பு - கல்வியும் கடவுள் தன்மையும் (வாழ்க்கையே ஒரு வழிபாடு)
2. அகிலன் - பதினாறு பேறுகள் (வெற்றியின் ரகசியங்கள்)
3. முனைவர் பாஞ்.இராமலிங்கம் - மானிட உளவியல் (மானிட உளவியல்)
4. வ.செ.குழந்தைசாமி - தமிழ் வழிக்கல்வி-தயக்கங்கள், தடைகள் (தமிழ் வளர்ச்சி)
5. மணவை முஸ்தபா - தமிழுக்கு அறிவியல் அன்னியமா? (அறிவியல் நோக்கில் கம்பர்)
6. சுகி.சிவம் - வாழப்பழகுவோம் வாருங்கள் (வாழப்பழகுவோம் வாருங்கள்)
7. இரா. பிரேமா - பெண்ணியக் கோட்பாடுகளும் தமிழிலக்கிய ஆய்வில் அதன் தேவையும் பயனும் (பெண்ணியம் அணுகுமுறைகள்)

**அலகு - 4 இலக்கிய வரலாறு (15 மணிநேரம்)**

1. எட்டுத்தொகை, பத்துப்பாட்டு நூல்கள்
2. நீதி நூல்கள் - அறிமுகம்
3. நாயன்மார்கள் ஆழ்வார்கள் - அறிமுகம்

4. உரைநடையின் தோற்றமும் வளர்ச்சியும்

**அலகு – 5 இலக்கணமும் பயன்பாட்டுத் தமிழும்**

**(10 மணிநேரம்)**

1. அகம், புறம் – திணை, துறை விளக்கங்கள்
2. முதல், கரு, உரிப்பொருள்
3. மடல்கள், விண்ணப்பங்கள்
4. மொழிபெயர்ப்பு ( அலுவலகப் பகுதி, பொதுப்பகுதி)

**பாட நூல்**

1. செய்யுள் திரட்டு , கட்டுரைத் தொகுப்பு  
(தமிழ்த்துறை வெளியீடு : டிசம்பர் - 2016)

**பார்வை நூல்கள்**

- குறுந்தொகை, கழக வெளியீடு, முதற் பதிப்பு: ஜூன் - 2000
- புலவர் நா.இராமையாபிள்ளை(உ.ஆ), “நற்றிணை”, வர்த்தமானன் பதிப்பகம், சென்னை. முதற் பதிப்பு: 1999.
- கலித்தொகை, கழக வெளியீடு, முதற் பதிப்பு: டிசம்பர் - 1996.
- புறநானூறு, கழக வெளியீடு, முதற் பதிப்பு: டிசம்பர் - 1996.
- புலவர் அ.மாணிக்கனார் (உ.ஆ), “பத்துப்பாட்டு - II ஆம் தொகுதி”, வர்த்தமானன் பதிப்பகம், சென்னை. 1999.
- பேரா.அ.மாணிக்கம்(ப.ஆ), “நாலடியார்”, மணிவாசகர் பதிப்பகம், சென்னை. முதற் பதிப்பு: செப்டம்பர்-1995.
- பேரா.அ.மாணிக்கம்(உ.ஆ), “பன்னிரு திருமுறைகள் (தொகுதி 11)”, வர்த்தமானன் பதிப்பகம், சென்னை. பிப்ரவரி - 2009.
- டாக்டர் கதிர்முருகு, “நாச்சியார் திருமொழி”, சாரதா பதிப்பகம், சென்னை. முதற் பதிப்பு: ஜூன் - 2010.
- வெ.இறையன்பு, “வாழ்க்கையே ஒரு வழிபாடு”, விஜயா பதிப்பகம், கோவை. எட்டாம் பதிப்பு: டிசம்பர் - 2013.
- அகிலன், “வெற்றியின் ரகசியங்கள்”, தாகம் பதிப்பகம், சென்னை. பதினொன்றாம் பதிப்பு: ஜனவரி - 2001.
- முனைவர் பாஞ்.இராமலிங்கம், “மானிட உளவியல்”, சாரதா பதிப்பகம், சென்னை. திருத்திய பதிப்பு: ஜூன்- 2007.
- வ.செ.குழந்தைசாமி, “தமிழ் வளர்ச்சி”, பாரதி பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: ஜூலை - 2007.
- முனைவர் முஸ்தபா, “அறிவியல் நோக்கில் கம்பர்”, வானதி பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: 2003.
- சுகி.சிவம், “வாழப்பழகுவோம் வாருங்கள்”, வானதி பதிப்பகம், சென்னை. ஆறாம் பதிப்பு:

நவம்பர் - 2003.

- இரா.பிரேமா, “பெண்ணியம் அணுகுமுறைகள்”, தமிழ்ப் புத்தகாலயம், சென்னை- 17. முதல் பதிப்பு: 1998
- கா.கோ.வெங்கட்ராமன், “தமிழ் இலக்கிய வரலாறு”, கலையக வெளியீடு, திண்டுக்கல். இரண்டாம் பதிப்பு: ஜூன் - 2002.
- மது.ச.விமலானந்தம், “தமிழ் இலக்கிய வரலாறு”, முல்லை நிலையம், சென்னை. 2014.
- மு.பரமசிவம், “நற்றமிழ் இலக்கணம்”, சைவசித்தாந்த பதிப்பகம், திருநெல்வேலி. முதற்பதிப்பு:1995.

**SEMESTER II**  
**LANGUAGE 1: FRENCH II**

**Subject code: 16U2FRLT02**

**Total Hours: 75**

**No.of Credits: 3**

Prescribed text : ALORS I

Units : 6 – 10

Authors : Marcella Di Giura  
Jean-Claude Beacco

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

Question Paper Pattern : Semester II  
(ALL QUESTIONS TO BE SET ONLY FROM THE PRESCRIBED TEXT)

Maximum Marks: 75 Time: 3 hrs.

**SECTION A (10)**

1. CHOISISSEZ LA MEILLEURE RÉPONSE: (10X1=10)

**SECTION B (20)**

2. TRADUISEZ LES TEXTES SUIVANTS EN ANGLAIS:(4/5) (4X5=20)  
(Pg Nos :86 ex-4,104 ex-3,116 ex-3a,b,134 ex-4,146 ex-2,162,163,164,165,166,167)

**SECTION C (45)**

3. COMPRÉHENSION (8x1=8)  
4. EXERCICES DE GRAMMAIRE:(5X5=25) (EITHER/OR)  
5. FAITES DES PHRASES:(6/8) (6X1=6)  
6. TRADUISEZ LES EXPRESSIONS EN ANGLAIS :(6/8) (6X1=6)

**SEMESTER II**  
**LANGUAGE 1: HINDI II**

**Subject code: 16U2HILT02**

**Total Hours: 75**

**No.of Credits: 3**

**(Modern Poetry, One Act Play , Translation & Letter Writing)**

1. MODERN POETRY ; Draupadi by Narendra Sharma

PUBLISHER : Rajkamal Prakashan,  
1B Nethaji Subash Marg,  
New Delhi.

2. ONE ACT PLAY: EKANKĪ SANKALAN – Lesson ‘Strike’ omitted

By Veerendra kumar mishra

PUBLISHER : VANI PRAKASHAM  
NEW DELHI – 110 002.

3. TRANSLATION : HINDI – ENGLISH ONLY,  
(ANUVADH ABYAS – III)

Lessons.1 – 15 only

PUBLISHER : DAKSHIN BHARATH HINDI PRACHAR SABHA  
CHENNAI – 600 017.

4. LETTER WRITING : (Leave letter, Job Application, Ordering books,  
Letter to Publisher, Personal letter)

5. CONVERSATION : (Doctor & Patient, Teacher & Student, Storekeeper &  
Buyer, Two Friends, Booking clerk & Passenger at Railway  
station, Autorickshaw driver and Passenger)

Reference: Bolchal Ki Hindi Aur Sanchar by Dr. Madhu Dhavan, Vani Prakashan, New Delhi.



**SEMESTER II**  
**LANGUAGE 1: MALAYALAM II**

**Subject code: 16U2MLLT02**

**Total Hours: 75**

**No.of Credits: 3**

**(Prose : Non-fiction)**

**This paper will have the following five units:**

Unit I & II	-	Biography
Unit III, IV & V	-	Smaranakal

**Text books prescribed:**

Unit I & II	-	Kanneerum Kinavum- V.T.Bhatahirippad (D.C. Books, Kottayam)
Unit III, IV & V	-	Balyakalasmaranakal – Madhavikkutty (D.C. Books, Kottayam)

**Reference books:**

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

**SEMESTER-II**  
**LANGUAGE 2: ENGLISH – II**

**Subject Code:16U2ENLT02**

**Total Hrs: 75**

**No. of Credits: 3**

**Objective:**

- To enable the students to understand the basic English grammar
- To develop the skills of speaking and writing without flaws
- To develop an interest in the minds of the students to enjoy and appreciate the literary works in English.

**Unit –I-Poetry**

1. Stopping By Woods On a Snowy Evening – Robert Frost
2. The Ballad of Father Gilligan – William Butler Yeats
3. The Daffodils - William Wordsworth

**Unit- II- Prose**

1. The Selfish Giant- Oscar Wilde
2. My lost Dollar- Stephen Butler Leacock
3. On The Rule of The Road- A.G. Gardiner

**Unit- III- Grammar and Vocabulary**

1. Tenses
2. Transformation of Sentences
3. Describing a Simple Process, Paraphrasing
4. Homonyms
5. Word Blends

**Unit-IV- Verbal Aptitude and Composition**

1. Common Errors
2. Reading Comprehension
3. Essay Writing
4. Letter Writing (Formal and In- Formal)

**Unit- V- Dialogue Writing (conversation Exercises )**

1. Suggestions , Sympathy, Complaining, Agreement & Apologising

**Text Books:**

1. An Anthology of Popular Essays and Poems- A.G.Xavier (Macmillan)
2. Gifts to Posterity- An Anthology of Modern Short Stories- Prof. A.E.Subramanian (Chitra Publications, Chennai)

**Reference Books:**

1. Modern English- A Book of Grammar Usage and Composition- N.Krishnaswamy
2. Essential English Grammar Usage & Composition- by Prof.K.Ramappa,Retd.

**SEMESTER - II**

**CORE 3: FINANCIAL ACCOUNTING II**

**Subject Code : 16U2CMCT03**

**Total Hrs : 90**

**No. of Credits : 5**

**Objectives:**

- To make the students understand the system of accounting standards and principles.
- To know about the Hire purchase system and Departmental accounts.
- To know clearly about the Accounting for Joint venture and Consignment.

**UNIT-I (20 Hours)**

Bills of Exchange (Excluding Foreign Bills) - Accommodation Bill – Self Balancing Ledger

**UNIT-II (20 Hours)**

Accounting for consignment and Joint venture-Royalty -Lease – Sub lease.

**UNIT-III (18 Hours)**

Single Entry system-meaning-Features-Statement of Affairs method and conversion method.

**UNIT-IV (22 Hours)**

Departmental Accounts-Branch accounts-Excluding Foreign branches- Hire purchase-  
Instalment purchase system-Excluding hire purchase trading account.

**UNIT-V (10 Hours)**

Accounting Standards (Theory only) – National and International.

**(Questions in problems and theory carry 80% and 20% respectively)**

**Text Books:**

1. T. S. Reddy & A. Murthy : Financial Accounting - Margham Publication, Chennai, 2016.
2. Jain & Narang : Advanced Accountancy - Kalyani publishers, 17<sup>th</sup> revised edition, 2011.

**Reference Books:**

1. T.S. Grewal : Introduction to Accountancy - S. Chand & Company Limited, 8<sup>th</sup> revised edition 2013.
2. R.S.N.. Pillai & Bhagavathy : Introduction to Accountancy - S. Chand & Company Limited, 8<sup>th</sup> revised edition 2013.
3. R.L.Gupta & M.Radhaswamy : Advanced Accountancy VolumeII - SultanChand & Company Limited, Tenth Edition 2001, Reprint 2001.

**SEMESTER – II**  
**CORE 4 : PRINCIPLES OF MARKETING**

**Subject Code : 16U2CMCT04**

**Total Hrs : 90**

**No. of Credits : 4**

**Objectives:**

- To make the students understand the functions of marketing and marketing mix.
- To know clearly about the advertising, its impact on business, various advertising media and advertising agencies.
- To know the rights of consumers.

**UNIT I**

**(18 Hours)**

Marketing – Definition of Market and Marketing – Classification of Marketing-Marketing and selling, Objectives -Importance of Marketing – Modern Marketing Concepts - E-Marketing – Tele Marketing – Green Marketing- Service Marketing-Digital Marketing-Mobile Marketing-Social Media Marketing.

**UNIT II**

**(18 Hours)**

Marketing Function – Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardisation – Marketing Information System.

**UNIT III**

**(20 Hours)**

Marketing Mix – 7 'P's Marketing Mix-Product Mix – Product Life cycle – Branding – Labelling – Price Mix-Importance-Pricing Objectives – Pricing Strategies – Personal selling and Sales Promotion- Channels of Distribution-Functions of Middlemen-Place Mix.

**UNIT IV**

**(18 Hours)**

Consumer Behaviour -Meaning- Need for studying Consumer Behaviour - Factors influencing Consumer Behaviour - Market Segmentation – Customer Relationship Marketing- Consumerism-Rights of Consumerism - Consumer Protection Council- Bureau of Indian Standards – AGMARK

**UNIT V**

**(16 Hours)**

Meaning and Definition of Advertising - Objectives - Advantages of Advertising - Classification of Advertisement Copy-Advertising Media-Advertising Agencies.

**Text Books:**

1. R.S.N. Pillai and Bagavathi : Modern Marketing Principles and Practices - S.Chand & Co., Ltd., New Delhi, Edition 2011.
2. S.A. Sherlekar : Marketing Management - Himalaya Publishing House, New Delhi, 13<sup>th</sup> Edition Reprint 2010.

**Reference Books:**

1. Philip Kotler and Gary Armstrong : Principles of Marketing - Pearson Education Pvt., Ltd., New Delhi. Edition 2012.
2. Dr.C.B. Gupta and Dr.N, Rajan Nair : Marketing Management - S.Chand & Sons, New Delhi, 7<sup>th</sup> Edition Reprint 2000.
3. [www.professionalacademy.com/blogs-and-advice/marketing-theories-the-marketing-mix-7 'P's of marketing mix](http://www.professionalacademy.com/blogs-and-advice/marketing-theories-the-marketing-mix-7-P's-of-marketing-mix)

**SEMESTER : II**  
**ALLIED 2 : BUSINESS STATISTICS**

**Subject Code: 16U2CMAT02**

**Total Hrs : 90**

**No. of Credits: 4**

**Objectives:**

- To know the meaning and definition of Statistics and about various Statistical methods, viz., collection, classification, tabulation and graphical representation.
- To have a clear idea on Correlation between variables and Regression analysis
- To know various components of Time series, Method of determining the same, concept of Index numbers, various types and their calculations

**UNIT I (15 Hours)**

Meaning and Definition of Statistics – Importance, Advantages, Limitations – Collection of data – Primary and Secondary data – Classification and Tabulation – Diagrammatic and Graphical presentation.

**UNIT II (20 Hours)**

Measures of Central Tendency – Mean, Median and Mode, Geometric Mean and Harmonic Mean – Simple Problems.

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

**UNIT III (20 Hours)**

Correlation – Meaning and Definition – Scatter Diagram, Karl Pearson's Co-efficient of Correlation, Spearman's Rank Correlation.

Regression Analysis – Meaning of Regression and linear prediction – Regression in two variables – Uses of Regression.

**UNIT IV (20 Hours)**

Time Series – Meaning, Components and Models – Business Forecasting – Methods of Estimating Trend – Graphic, Semi-average, Moving average and Method of Least Squares – Seasonal Variation – Method of Simple Average.

**UNIT V (15 Hours)**

Index Numbers – Meaning, Uses and Methods of Construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Interpolation: Binomial, Newton's and Lagrange Methods.

**\* Questions in problems and theory carry 80% and 20% respectively.**

**Text Book:**

1. Navanitham, P.A: Business Mathematics & Statistics, Jai Publishers -2014.

**Reference:**

1. R.S.N. Pillai and V. Bhagavathi: Statistics, Sultan Chand & Co -2008
2. D.C. Sanchetti and V.K. Kapoor : Statistics – Theory, Methods & Applications Sultan Chand & Co -2009
3. P. R. Vittal: Business Statistics Margham Publications- -2009
4. S.C.Gupta and V.K.Kapoor :Elements of Mathematical Statistics, Sultan Chand & Co - 2014.

## மதிப்பீட்டுக் கல்வி - அறவியலும் பண்பாடும்

VALUE BASED EDUCATION 2 :Ethics and Culture (மனிதவள மாண்பு - தனிமனித விழுமியங்கள் ,சமுதாய விழுமியங்கள்)

**Subject Code: 16U2VBET02**

**Total Hrs: 30**

**No. of Credits: 2**

### நோக்கம்

- ஒவ்வொருவரும் தன்னை உயர்த்திக் கொண்டு, சமுதாய மக்களுடன் இணக்கமாக வாழ்ந்து சமுதாயத்தையும் உயர்த்த வேண்டும். உன்னத இலட்சியத்திற்காக வாழ்ந்து நமது வாழ்க்கையை அர்த்தமுள்ளதாக ஆக்கிக் கொள்ள வேண்டும்.
- கவலைக்கு ஆதாரமான ஆசை மற்றும் சினம் ஆகியவற்றைத் தவிர்ப்பதன் மூலம் கவலையை ஒழிப்பதற்கான பயிற்சி பெறுதல்
- கல்வி, அரசியல், பொருளாதாரம் மற்றும் விஞ்ஞானம் ஆகியவற்றுக்கும் சமுதாயத்திற்கும் உள்ள தொடர்பினை அறிந்து கொள்ளுதல்

### அலகு - 1

(5 மணிநேரம்)

மனிதவள மாண்பின் அவசியம் - குறிக்கோள் , மதிப்புகள் - வாழ்வின் நோக்கமும் தத்துவமும் - வாழ்க்கைத் தேவைகள் , காப்புகள் - அறநெறிகள் , அறிவின் நிலைப்பாடிகள்.

### அலகு - 2

(5 மணிநேரம்)

எண்ணம் ஆராய்தல் - எண்ணம் எழக்காரணங்கள் - எண்ணம் ஆராய்தல் பயிற்சி - ஆசை சீரமைத்தல் - ஆசை சீரமைத்தல் பயிற்சி.

### அலகு - 3

(5 மணிநேரம்)

சினம் தவிர்த்தல் - சினத்தின் விளைவுகள் - சினம் தவிர்த்தல் பயிற்சி - கவலை ஒழித்தல் - கவலையின் வகைகளும் விளைவுகளும் - கவலை ஒழித்தலுக்கான பயிற்சி.

### அலகு - 4

(8 மணிநேரம்)

மனிதனின் பரிணாமம் - பிரபஞ்ச தன்மாற்றம் - உயிரினத் தன்மாற்றம் - ஆறாம் அறிவின் மேம்பாடு - மனித வேறுபாட்டிற்கான காரணங்கள் - ஏழு சம்பத்துகள் - பதினாறு காரணங்கள் - மனத் தூய்மை தரும் சமுதாய நலன்.

### அலகு - 5

(7 மணிநேரம்)

கல்வியும் சமுதாயமும் - கல்வியின் சமுதாய நோக்கங்கள் - கல்வியின் சமுதாயப் பணிகள் - அரசியலும் சமுதாயமும் - பொருளாதாரமும் சமுதாயமும் - விஞ்ஞானமும் சமுதாயமும்.

### பாட நூல்கள்:

1. தனிமனித விழுமியங்கள், மனிதவள மாண்புக் கல்விக்கான தனி வெளியீடு, என்.ஜி.எம். கல்லூரி, பொள்ளாச்சி. 2015.

2. சமுதாய விழுமியங்கள், மனிதவள மாண்புக் கல்விக்கான தனி வெளியீடு, என்.ஜி.எம். கல்லூரி, பொள்ளாச்சி. 2014.

**பார்வை நூல்கள்:**

1. வாழ்வியல் விழுமியங்கள், வேதாத்திரி பதிப்பகம் , ஈரோடு. பதினொன்றாம் பதிப்பு: 2013
2. மனவளக்கலை யோகா, உலக சமுதாய சேவா சங்கம் , வேதாத்திரி பதிப்பகம் , பொள்ளாச்சி. பதினொன்றாம் பதிப்பு: ஜூலை – 2015.

**SEMESTER-III**  
**CORE 5 : COST ACCOUNTING**

**Subject Code : 16U3CMCT05**

**Total Hrs : 75**

**No. of. Credits : 4**

**Objectives:**

- To enlighten the students on the importance of elements of cost.
- To teach the students to calculate the labour turnover.
- To understand the methods of costing adopted by different types of industries.

**UNIT I (15 Hours)**

Cost Accounting - Scope – Merits and Demerits of Cost accounting – Difference between Cost Accounting and Financial Accounting - Concepts and Classifications -Methods of Costing – Elements of Cost – Preparation of cost sheet – Tender and Quotation.

**UNIT II (15 Hours)**

Materials Control : Stock Level –Re-Order Level, Minimum Level, Maximum level, Average level and Danger level - EOQ – Needs for Material Control - ABC analysis – VED analysis - Perpetual inventory systems. Purchase and Stores Control – Purchasing of Materials- Requisition for Stores - Stores Control – LIFO ,FIFO, Simple Average Rate, Weighted Average Rate, Standard price Methods.

**UNIT III (15 Hours)**

Labour – System of wage payments – Halsey Plan, Rowan Plan, Taylor's Differential piece rate system, Merrick Differential piece rate system – Idle time - control over ideal time. Labour turnover – Separation method, Replacement method and Flux method. Overhead – Classification of overheads – Allocation and Absorption of overhead- Primary and Secondary methods.

**UNIT IV (15 Hours)**

Process Costing – Features of Process costing –Difference between job and process costing- Process losses, Normal loss, Abnormal loss - Abnormal gain- Waste, Scrap, (except Inter- process profit and equivalent production)- Operating Costing.

**UNIT V (15 Hours)**

Job Costing - Standard Costing - Contract Costing – Reconciliation of cost and financial accounts.

**(Questions in problems and theory carry 80% and 20% )**

**Text books:**

1. T.S.Reddy & Y Hari Prasad Reddy : Cost Accounting – Margham publications, Reprint 2012
2. Dr.Ramachandran & Dr. Srinivasan : Cost Accounting -Sriram publications,Tiruchi,Reprint 2008

**Reference Books:**

1. R.S.N Pillai & V Bagavathi : Cost Accounting – Sultan Chand and Sons Pulications,New Delhi, Edition 2010
2. S.P Jain and K.L Narang : Cost Accounting - Kalyani Publications, New Delhi, Edition 2010
3. Dr.Ratha : Cost Accounting – Prasanna Publications, Edition 2012



**SEMESTER III**  
**CORE 6: COMMERCIAL LAW**

**Subject code : 16U3CMCT06**

**Total Hrs: 90**

**No. of Credits: 4**

**Objective:**

- To enable the students to acquire knowledge on legal aspects of business
- To enable the students to understand the law of Contract, Law of Sale of Goods and Law of Agency.
- To know the basic concepts of contracts such as Offer, Acceptance and Valid Agreement, etc.,

**UNIT I (14 Hours)**

Law – Meaning and object – mercantile law meaning – sources of law –Essentials of Contract – classification of contracts – Offer and acceptance – Legality of object – Consideration - Void agreement.

**UNIT II (20 Hours)**

Capacity to contract – free consent – Quasi contracts – Contingent contracts –Discharge of contract – Breach of contract – Remedies for breach of contract.

**UNIT III (20 Hours)**

Contract of agency – Creation of agency – classification of agents – relations of principal and agent – relation of principal with third parties – personal liability of agent – Agency by ratification –conditions and effects – Termination of agency.

**UNIT IV (16 Hours)**

Contract of indemnity and guarantee – rights – liabilities of surety – Discharge of surety – bailment – rights and duties of bailer and bailee – pledge by non-owners.

**UNIT V (20 Hours)**

Law of Sale Of Goods: Distinction between sale and agreement to sell – Conditions and warrants to sell – Conditions and Warranties – Transfer of ownership – Transfer to title by non-owners –performance of contract of sale – Rights and Duties by buyer – rights of unpaid seller.

**Text Books:**

- 1.M.C.Kuchhal and Vivek Kuchhal-Mercantile Law - Eighth edition 2013-Vikas Publishing House pvt ltd.
2. N.D.Kapoor - Elements of Mercantile Law-Revised 2000 edition

**Reference Books:**

- 1.N.D.Kapoor-Business law-Revised edition 2009-Sultan Chand publications.
- 2.B.S Raman- Business law-United publishers-Revised edition.
3. ICSI Material-Revised copy

**SEMESTER-III**  
**CORE 7: FINANCIAL ACCOUNTING-III**

**Subject Code: 16U3CMCT07**

**Total Hrs: 90**

**No. of Credits: 4**

**Objectives:**

- To gain knowledge on the accounting concepts of Admission and Retirement of Partnership.
- To understand the procedures in Dissolution and Insolvency of Partnership.
- To Understand the concepts in Voyage Accounts and Human Resource Accounting.

**UNIT I**

**(20 Hours)**

Introduction – Admission of a partner – Treatment of Goodwill- Revaluation of Assets and Liabilities-Calculation of ratios for distribution of profits-capital adjustments.

**UNIT II**

**(20 Hours)**

Retirement of a partner- Retirement cum Admission of a partner – Death of a partner- Assignment of joint life policy.

**UNIT III**

**(20 Hours)**

Dissolution of a firm- Insolvency of a partner or partners (Garner Vs Murray) – Insolvency of all partners -Piecemeal Distribution-Proportionate Capital Method and Maximum Loss method.

**UNIT IV**

**(18 Hours)**

Insolvency of Individuals and Firms -Fire Claims : Normal Loss-Abnormal Loss.

**UNIT V**

**(12 Hours)**

Voyage Accounts-Human Resource Accounting and Inflation Accounting (Theory only)

**(Questions in problems and theory carry 80% and 20% )**

**Text books:**

- 1.R.L.Reddy & A.Murthy:Financial Accounting, Margham Publications, Chennai,2010
- 2.S.P.Jain & K.L.Narang: Advanced Accounting, Kalyani Publications,New Delhi,2011

**Reference books:**

- 1.S.N.Maheswari:Financial Accounting, Vikas Publishing House Pvt Ltd,2001
- 2.Dr.Radha: Financial Accounting,Prasanna Publishers,2012
- 3.R.L.Gupta & M.Radhasamy:Corporate Accounts -Sultan & Co ,New Delhi,2011

**SEMESTER-III**

**CORE 8: BUSINESS APPLICATION SOFTWARE - PRACTICALS**

**Subject code : 16U3CMCP08**

**Total Hrs: 60**

**No. of. Credits:3**

**MS-Word**

1. Type Chairman's speech/Auditor's report /minutes/agenda and perform the following operations: Bold, Underline, Font Size , style, Background colour, Text colour, Line spacing, Spell check, Alignment, Header &Footer, Inserting pages and pages numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip part.
3. Design an invoice and account sales by using Drawing tool bar, Clipart, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and change of Table Format.
5. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
6. Conversion of Word into PDF and PDF into Word.

**MS-EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit and Loss Account and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, Profit of a company by using chart wizard.
4. Prepare a statement of Bank Customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a product life cycle which should contain the following stages: Introduction, Growth, Maturity ,Saturation , Decline.
6. Create a Pivot table showing the performance of the salesman.

**MS- POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product , characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organisational chart.
3. Design slides for the headings News of a popular TV channel. The presentation should contain the following transactions:

Top Down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the seminar /Lecture presentation using animation effects and perform the following operations:  
Creation of different slides, changing background colour, font colour using word art.

**Text Books:**

- 1.Sanjay Saxena – MS-Office 2000, Vikash publication House Pvt. Ltd.
- 2.S.K.Mahendran – Fundamentals of Computers and MS-Office, Palani Paramount publication.

**SEMESTER-III**  
**ALLIED 3: BUSINESS ECONOMICS**

**Subject Code: 16U3CMAT03**

**Total Hrs:90**

**No.of. Credits:4**

**Objective:**

- To enable the students to understand the economic concepts in business economics..
- To make the students to understand the production function concept.
- To provide knowledge on market structures.

**UNIT I**

**(18 Hours)**

Business Economics – meaning and Definition - nature and scope - Economic Analysis - Micro and Macro Economics – Economic Concepts Applied in Business Economics - goals of a firm.

**UNIT II**

**(18 Hours)**

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand: Concept and Measurement of Elasticity of Demand: Price, Income and Cross Elasticity; Determinants of Elasticity of Demand- Demand Estimation and Demand Forecasting.

Supply Analysis – Law of Supply – Elasticity of supply – Factors influencing supply.

**UNIT III**

**(18 Hours)**

Production Function – Meaning and Definition – Law of Variable Proportions; Isoquants Economic Region and Optimum Factor Combination; Expansion Path; Returns to Scale; Internal and External Economies and Diseconomies; - Theory of Costs: Short-run and Long-run Cost Curves– Traditional and Modern Approaches – Average revenue and marginal revenue.

**UNIT IV**

**(18 Hours)**

Market Structures: Characteristics of Different Market Structures, Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

**UNIT V**

**(18 Hours)**

Price Determination under Perfect Competition, Monopoly, Monopolistic Competition, Monopsony, Duopoly, Duopsony and Oligopoly.

**Text books:**

1. Varshney R. L and K.L.Maheshwari: Managerial Economics, Sulthan Chand and Sons 1st Edition 2016.
2. Sankaran.S: Managerial Economics , Margham Publications, 5 th Edition 2012.

**Reference Books:**

1. D.Gopalakrishna: Managerial Economics”, Himalaya Publishing House, 1 st Edition 2009.
2. Joel Dean: “Maanagerial Economics”, Phi Learnig Pvt Ltd, 1 st Edition 2012.
3. Gupta.G.S: “Managerial Economics”, Tata Mc Graw – Hill Publicatiios, 1 st Edition 2005.

**SEMESTER – III****NON MAJOR ELECTIVE 1 : FOOD SCIENCE AND NUTRITION****Subject Code: 16U3NMET01****Total Hrs: 30****No. of Credits: 2****Objectives**

- To understand the importance of Nutrition and the role of food in health.
- To know about the functions, deficiency and toxicity of nutrients.
- To understand Malnutrition and its prevention
- To know about various adulterants in food and the methods of detecting them.
- To have an awareness on the prevailing food laws, hygiene and sanitation of foods.

**UNIT 1****(6 Hours)**

Introduction to Nutrition: Terms used in Nutrition and Health. Definitions - Health, Nutrition, Nutrients, Foods, Diet, R.D.A., Balanced diet, Malnutrition, Under nutrition, Over nutrition, Optimum nutrition. Five Food Groups and Food guide, relationship between food and nutrition, functions of food, classification of nutrients, factors affecting food consumption and food acceptance. Elementary idea of probiotics, prebiotics and organic food.

**UNIT 2****(6 Hours)**

Basic Nutrition: WATER- Functions, sources, requirements, water balance, dehydration (ORS) and toxicity. CARBOHYDRATE - Composition and classification, source, functions, requirements. LIPIDS- composition, sources, functions, requirements, deficiency and excess; fatty acids- essential and non-essential, SFA, USFA, MUFA, PUFA, significance of fatty acids, Rancidity. PROTEINS- composition, classification sources, functions, requirements, deficiency. ENERGY- unit of energy, food as a source of energy, definition of calorie and joules, energy requirement and factors affecting it- BMR, RMR, SDA.

**UNIT 3****(6 Hours)**

VITAMINS- classification, sources, functions, requirements, deficiency and excess of the following: Vitamin A, D, E, K, C, Thiamin, Riboflavin, Niacin and B Complex. MINERALS - distribution in body, functions and sources, requirement, deficiency and excess of the following. Calcium, Phosphorus, Iron and Iodine. FIBRE- definition, types, sources, functions, importance in disease prevention.

**UNIT 4****(6 Hours)**

Ecology of malnutrition- Definition, causes and consequences of malnutrition Ecological factors leading to malnutrition such as income, family size, dietary pattern, occupation, customs, food fads, fallacies and other factors. Measures to overcome malnutrition (only introduction)- Increased agricultural production through food technology, food fortification and enrichment, Nutrition education, Nutrition intervention programme genesis, objectives and operation of school lunch programme and ICDS, Organizations that combat malnutrition- International organization – FAO, WHO, UNICEF National Organizations – ICMR, NIN, CFTRI, DFRL, ICAR

**UNIT 5****(6 Hours)**

Food Adulteration and Food Laws- Definition, Types, Common adulterants and home scale methods of detecting adulterants; Food Laws (only introduction) – PFA, BIS, AGMARK, FPO, HACCP. Food toxicants- Naturally occurring toxicants in canned foods, Alcoholic and non alcoholic beverages Sugars, preservatives, mushrooms Carcinogens in heated foods.

**Text Book**

1. Healthy Vittles and Bits- Dr.A.Indhuleka

**Reference Books:**

1. Guthrie Helen (1986) Introductory Nutrition. Times Mirror/ Mosby College Publishing.
2. Mudambi, S.R., Rajgopal, M.V.(1990) Fundamentals of Foods and Nutrition, NewAge International Pvt. Ltd.

**SEMESTER III****SKILL BASED SUBJECT 1: MATHEMATICS FOR COMPETITIVE EXAMINATIONS -I****Subject Code: 16U3SBST01****Total Hrs: 30****No. of Credits: 2****Objectives:**

- To understand the fundamental arithmetic skills and problem solving.
- To solve problem related to Ages and Calander and Clocks.
- To develop the ability in solving Permutation , Combinations and Bankers Discount

**UNIT I (6 Hours)**

Numbers – H.C.F and L.C.M of Numbers – Decimal Fractions – Simplification-Square Roots and Cube Roots – Average - Problems on Numbers

**UNIT II (6 Hours)**

Problems on Ages - Surds and Indices-Percentage-Races and games of skill – Calendar

**UNIT III (6 Hours)**

Clocks – Stocks and shares - Profit and Loss – Ratio and Proportion

**UNIT IV (6 Hours)**

Partnership – Chain Rule - Tme and Distance – Time and work

**UNIT V (6 Hours)**

Permutation & Combinations - True Discount- Bankers Discount

**(Simple Problems Only)****Text Book:**

1.R. S. Agarwal : Quantitative Aptitude (for Competitive Examinations), S. Chand and Company Limited, 7th Revised Edition -2007.

<b>Unit I</b>	: Chapters 1 -7
<b>Unit II</b>	: Chapter 8- 10, 26 and 27
<b>Unit III</b>	: Chapters 28 and 29, 11 and 12
<b>Unit IV</b>	: Chapter 13 and 14 , 15 and 17
<b>Unit V</b>	: Chapter 30 - 33

**Reference Books:**

1. Hand Book On Mental Ability And Logical Reasoning prescribed by Bharathiar University.
2. R.V.Praveen: Quantitative Aptitude and Resoning, PHI Learning pvt. Ltd-2012.
3. Abhijit Guha : Quantitative Aptitude for Competitive Examinations, Tata Mc-Graw Hill Publishing Company, 7<sup>th</sup> reprint-2003.

**SEMESTER-III**

**SKILL BASED SUBJECT 2: COMMUNICATION SKILLS- I**

**Subject Code:16U3SBST02**

**Total Hrs: 30**

**No. of Credits: 2**

**Objectives:**

- To enhance Listening, Speaking, Reading and Writing Skills among students.
- To familiarise the students with the Sounds and Symbols used in English Language.
- To emphasize the importance of Communication in the Global Scenario.

**Unit –I- Communication**

1. Verbal and Non-Verbal Communication
2. Barriers to Communication

**Unit- II- Listening Skills**

1. Types of Listening
2. Tips for Effective Listening
3. Traits of Good Listening

**Unit- III- Speaking**

1. Role Play
2. Group Discussion
3. Speaking at Different Types of Interviews
4. Making Effective Telephone Calls
5. Telephone Etiquette

**Text Books:**

1. Communication Skills by Meenakshi Raman ( Oxford University Press)
2. Essential Communication Skills by Shalini Aggarwal ( Ane Books Pvt.Ltd. New Delhi)

**Reference Books:**

1. Communication Skills a multi- skill course by Course team, Bharathiyar University(Macmillan)
2. Developing Communication Skills by Krishna Mohan(Macmillan)
3. Technical English – II by Joyce Pereire( Vijay Nicole Imprints Pvt.Ltd.)



## அடிப்படைத் தமிழ்

பகுதி - IV : தமிழ்த்தாள் - 1 - மூன்றாம் பருவம்

(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

**Subject Code : 16U3BTLT01**

**Total Hrs: 20**

### அகமதிப்பீட்டுத் தேர்வு மட்டும்

தமிழ் மொழியின் அடிப்படைக் கூறுகள்.

- எழுத்துக்கள் : முதலெழுத்துக்கள் (உயிர் எழுத்து, மெய் எழுத்து, உயிர்மெய் எழுத்து)  
 சொற்கள் : வகைகள் (பெயர்ச்சொல், வினைச்சொல், இடைச்சொல், உரிச்சொல்)  
 தொடர் : தொடரமைப்பு (எழுவாய், செயப்படுபொருள், பயனிலை)  
 குறிப்பு எழுதுதல் : பத்துப் பதினைந்து தொடர்களில் குறிப்பு வரைதல்  
 பிழைநீக்கி எழுதுதல் : (ஒற்றுப்பிழை, எழுத்துப்பிழை)

	அக மதிப்பீட்டுத் தேர்வு மதிப்பெண் வழங்கும் முறை	மதிப்பெண்கள்
1	வகுப்புத்தேர்வு - 1	10
2	வகுப்புத்தேர்வு - 2	10
3	மாதிரித்தேர்வு	10
4	பயிற்சிக் கட்டுரை	10
5	வாய்மொழித் தேர்வு	10
	மொத்த மதிப்பெண்கள்	50

**குறிப்பு : வாய்மொழித் தேர்வில் தமிழ்ச் செம்மொழி வரலாறு தொடர்பான வினாக்கள் மட்டுமே கேட்கப்பட வேண்டும்.**

**SEMESTER-IV**  
**CORE 9: CORPORATE ACCOUNTING**

**Subject Code: 16U4CMCT09**

**Total Hrs: 75**

**No. of. Credits: 4**

**Objectives:**

- To enable the students to be aware of shares issues and its redemption.
- To provide knowledge on valuation of goodwill and shares.
- To make the students to have a thorough knowledge on liquidation of companies.

**UNIT- I (15 Hours)**

Issue of shares: par, premium and Discount – forfeiture and reissue – Surrender of Shares – Rights Issue – Bonus Share - Underwriting – Types of Underwriting

**UNIT – II (15 Hours)**

Issue of preference shares and debentures – Redemption of preference shares and debentures – Sinking Fund Method.

**UNIT –III (15 Hours)**

Preparation of final accounts – Trading and Profit and loss a/c- Balance sheet – Vertical and Horizontal - Calculation of Managerial Remuneration.

**UNIT – IV (15 Hours)**

Valuation of Goodwill and shares – Need – Methods of valuation of Goodwill and shares.

**UNIT – V (15 Hours)**

Liquidation of Companies – liquidator’s final statement of account - statement of affairs – Deficiency A/c – Corporate Accounting and Reporting standards.

**Text books:**

- 1.Reddy & Murthy: “Corporate Accounting”, Margham Publications, 2nd Edition, 2012.
- 2.R.L.Guptha and Rathaswamy: “Advanced Accounting – II”, Sultan Chand & sons, 2013.

**Reference Books:**

- 1.Jain and Narang: “Advanced Accountancy-II”, Kalyani Publishers,16<sup>th</sup> Revised Edition, 2007.
2. S.Raman: “Corporate Accounting”, United Publishers, 1<sup>st</sup> Edition, 2012.
3. M.C Shukla and T.S Grewal: “Advanced Accounts”, Sultan Chand and Sons, 2<sup>nd</sup> Edition,2005.

**SEMESTER IV**

**CORE 10 : COMPANY LAW AND SECRETARIAL PRACTICE**

**Subject Code : 16U4CMCT10**

**Total Hrs: 75**

**No. of. Credits: 4**

**Objective:**

- To impart basic knowledge of the provisions of the Companies Act 2013.
- To provide knowledge on the role of directors and their powers.
- To make the students understand the role of company secretary.

**UNIT - I**

**(16 Hours)**

Formation of companies- Promotion- Promoters and their functions - Duties of Promoters-Incorporation - Certification of Incorporation - Memorandum of Association - Purpose-Alteration of Memorandum - Doctrine of Ultra vires - Articles of Association-Forms-Contents-Alteration of Article-Relationship between Articles and Memorandum-Doctrine of Indoor Management-Exceptions to Doctrine of Indoor Management-Prospectus-Definitions-Contents-Deemed Prospectus-Misstatement in Prospectus.

**UNIT- II**

**(14 Hours)**

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

**UNIT - III**

**(16 Hours)**

Winding up- Modes of Winding up -Compulsory winding up by the court-Voluntary winding up- Types of Voluntary Winding up- members Voluntary winding up-Creditors Voluntary winding up -Winding up subject to supervision of the court -Consequences of winding up (General)-Latest Amendments as per Companies Act 2013 & 2015

**UNIT - IV**

**(15 Hours)**

Company Secretary - Types-Positions-Qualities-Qualifications-Appointments and Dismissals-Power-Rights -Duties-Liabilities of a Company Secretary-Role of a Company Secretary-(1) As a statutory officer (2) As a Co-ordinator (3) As an Administrative officer-Latest Amendments as per Companies Act 2013 & 2015

**UNIT - V**

**(14 Hours)**

Kinds of Company Meetings- Board of Directors Meeting-Statutory Meeting-Annual General Meeting-Extra Ordinary General Meeting-Duties of a Company Secretary to all the company meetings-Drafting of Correspondence-Relating to the meetings-Notices-Agenda-Chairman's speech-Writing of minutes.

**Text Books:**

- 1.P.P.S. Gogna-Tenth revised edition 2015-A text book of company law(corporate law)
2. G K Kapoor - 21st Edition, June 2016,Company Law and Practice - A Comprehensive Text Book on Companies Act 2013

**Reference Books:**

- 1.MC Kuchhal-Modern Indian Company Law(Under the companies act 2013 and limited liability partnershipact 2008)-LexisNexis publication -12<sup>th</sup> edition.
- 2.ICSI,ICAI Material

**SEMESTER – IV**  
**CORE 11 : TALLY – PRACTICALS**

**Subject Code: 16U4CMCP11**

**Total Hrs: 75**

**No. of. Credits: 4**

1. Company Creation, Alteration and Deletion.
2. Ledger Creation, Alteration and Deletion.
3. Group Creation, Alteration and Deletion.
4. Inventory Info Creation, Alteration and Deletion.(Stock Group, Stock Category, Unit of Measure, Godown, Stock Item).
5. Accounting Vouchers.
6. Inventory Vouchers.
7. Bill wise Statements, BRS.
8. Cost Allocation.
9. Forex Management.
10. Interest Calculation.

**SEMESTER - IV**  
**CORE 12 : INDUSTRIAL LAW**

**Subject Code: 16U4CMCT12**

**Total Hrs: 75**

**No. of.Credits: 3**

**Objectives:**

- To enable the students to acquire knowledge on legal aspects of Factories Act.
- To make the students to understand about Payment of ESI and Bonus Act.
- To know the concepts of workmen's compensation Act.

**UNIT- I (15 Hours)**

**The Factories Act 1948**-Object-Definitions-Approvals,Licensing and Registration-The Inspecting staff- Powers- Certifying Surgeons-Provisions Relating to health, safety, Welfare- Hours of work and shifts-Restriction of Employment of Children-Employment of women.

**UNIT - II (15 Hours)**

**The Industrial Dispute Act 1947** - Object-Definitions-Provisions relating to Strike, Lockout, Retrenchment, Lay-off, Closure-Administrative Machinery to solve Disputes- Works Committee-Conciliation Officers-Board of Conciliation - Labour Courts - Industrial Tribunals-National Tribunals. Collective Bargaining.

**The Trade Union Act 1926** - Object-Definitions-Registration of trade union-Rights and Privileges-Cancellation-General Fund- Political Fund.

**UNIT - III (15 Hours)**

**The Payment of Wages Act 1936**- Object-Definitions- Wages and permissible deductions -Time and Mode of Payment.

**The Minimum Wages Act 1948**- Object-Definitions- Fixation and Revision of wages.

**UNIT - IV (15 Hours)**

**Payment of Bonus Act 1965** - Object -Definitions - Determination of Bonus – Allocable Surplus.

**The Employees State Insurance Act 1948** – Provisions - latest amendments

**UNIT- V (15 Hours)**

**The Workmen's Compensation Act 1923** – Employer's Liability and Non-Liability – Disability - Partial,Permanent,Total Disablements – Occupational Diseases -Amount of Compensation.

**Text Books:**

1. N.D. Kapoor., Sultan Chand & Sons,(1988)- Industrial Law- Eleventh edition 2012
2. Economic Law and legislation - ICSI Material

**Reference Books:**

- 1.Sangeet Kedia's- Industrial, Labour & General Laws (for CS Executive Programme)- 13th Edition June 2016 (New Syllabus)-Pooja law publishing Company 2016.
- 2.S.C. Srivastava Industrial Relations and Labour Laws Paperback – 2012- 6<sup>th</sup> edition.

**SEMESTER - IV**  
**CORE 13 : EXECUTIVE BUSINESS COMMUNICATION**

**Subject Code: 16U4CMCT13**

**Total Hrs: 45**

**No. of. Credits: 3**

**Objectives:**

- To familiarize with the essentials of effective business letters.
- To make the students understand the concept of report writing.
- To train the students to know the various types of interviews.

**UNIT- I (9 Hours)**

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

**UNIT- II (9 Hours)**

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

**UNIT - III (9 Hours)**

Banking Correspondence-Insurance Correspondence -Agency Correspondence.

**UNIT- IV (9 Hours)**

Communication through reports – reports by Individuals -Report of Committee Secretarial  
Reports – Reports of Executive Heads – Officers of Company – Sales and Production Reports-  
Press Reports.

**UNIT - V (9 Hours)**

Role of technology in Communication – Various Communication Devices – Telephone -  
Intercom - Cell Phone – Fax- Visual Aids - Video Conferencing – Emergency Telecommunication  
Cluster(ETC) – Cost effectiveness of Various devices.

**Text Books:**

1. Rajendra Pal & J.S.Korlahalli “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, Edition 2014.
2. Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2003.

**Reference Books :**

1. C.B.Gupta-Business Communication & customer Relations,Sultan Chand & Co,2000 Edition.
2. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

**SEMESTER – IV**  
**ALLIED 4: INFORMATION TECHNOLOGY IN BUSINESS**

**Subject Code : 16U4CMAT04**

**Total Hrs : 60**

**No. of. Credits : 4**

**Objectives:**

- To Make the students to understand the computer related jobs in business.
- To enable the students to understand the programming language.
- To know clearly about the computer based information systems.

**UNIT I** **(15 Hours)**

Information Technology-An introduction, importance of computers in business, Data & Information- Anatomy of a computer-Memory RAM &ROM-Computer related jobs in business.

**UNIT II** **(15 Hours)**

Types of computer systems-Micro,Mini,Mainframe & Super computers.Components of computer- Generations: First,Second,third & fourth generation computers-Input and Output Devices.

**UNIT III** **(10 Hours)**

Hardware & Software Meaning-Types of Software-Programming language- Operating System: Meaning-Types of Operating system.

**UNIT IV** **(10 Hours)**

System analysis & design, Computer based information systems-Transaction processing, Office automation. Management Information systems- Decision Support Systems - Expert system.

**UNIT V** **(10 Hours)**

Networking – Meaning – Types – Internet : Meaning – Internet Basics-World Wide Web-Internet Access – Internet Addressing – Search Engines – Electronic Mail.

**Text Books:**

1. Turban Edraim Rainer,R.Kelly,John Wiley - Introduction to information technology, New York 2000.
2. Maths Leon – Internet For Everyone.

**Reference Books:**

1. Alexis Leon and Mathews Leon - Fundamentals of Information Systems, Co-Published by Vijay Nicole imprints Pvt Ltd 2004.
2. Henry C.Lucas,Jr - Information Technology For Management.
3. Sunil K.Malhotra Sangita Sardana - Computer Applications in business, Kalyani Publishers, New Delhi,Reprint 2006.

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**SEMESTER – IV**

**NON MAJOR ELECTIVE 2 : FLORICULTURE**

**Subject Code: 16U4NMET02**

**Total Hrs: 30**

**No. of Credits: 2**

**Objectives:**

- To learn about the cultivation of flowers and ornamental crops from the time of planting to the time of harvesting.
- To focus on the promotional and awareness aspects by motivating them to grow traditional as well as non-traditional floral crops and houseplants for commercial purpose.
- To learn the basics of growing and fertilizing plants and flowers.
- To learn design techniques and work on dried and live bouquets, arrangements, corsages and boutonnières.

**UNIT I**

**(6 Hours)**

Floriculture – Definition, Introduction and Scope of Floriculture. Status of floriculture in India. Development of Floriculture

**UNIT II**

**(6 Hours)**

Cut Flowers- Types of cut flowers, Arranging bouquets, Using floral design tools. Loose Flowers- Scope of loose flower trade, Significance in the domestic market/export,

**UNIT III**

**(6 Hours)**

Design- Types of design Flower choice for design, Corsages/Boutonnières, Vase design, Basket/mug design.

**UNIT IV**

**(6 Hours)**

Propagation-Types of propagation, Annuals & Perennials, Varieties, Growing seasons, Potting techniques.

**UNIT V**

**(6 Hours)**

Careers in Floriculture. Export/Import and marketing in floriculture. Government Incentives and Schemes. The role of supporting agencies.

**Text Book:**

1. Introduction to Floriculture – Dr.S.N.Suresh

**Reference Books:**

1. Know your Garden Plants – Jacob Varghese Kunthara Production Technology of Ornamental Crops and Landscape Gardening – Dr. B. Hemlanaik



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**SEMESTER IV**
**SKILL BASED SUBJECT 3 :MATHEMATICS FOR COMPETITIVE EXAMINATIONS -II****Subject Code: 16U4SBST03****Total Hrs: 30****No. of Credits: 2****Objectives:**

- To make the students to know the concept of Probability and Problem on Trains.
- To solve problem related to Problems on Boats and Streams and Venn Diagram.
- To develop the skills in solving problems in Mental Ability and Logical reasoning.

**UNIT I (6 Hours)**

Pipes and cistern – Probability - Problems on trains

**UNIT II (6 Hours)**

Problems on Boats and Streams - Alligation or mixture

**UNIT III (6 Hours)**

Heights &amp; Distance- Odd Man Out &amp; Series - Simple Interest-Compound Interest -Logical Venn Diagram

**UNIT IV (6 Hours)**

Logarithms – Sequence and series - Area-Volume and Surface areas

**UNIT V (6 Hours)**

Tabulation-Bar Graphs-Puzzles - Pie Charts-line Graphs- Mental Ability and Logical reasoning

**(Simple Problems Only)****Text Book:**

- 1.R. S. Agarwal : Quantitative Aptitude (for Competitive Examinations), S. Chand and Company Limited, 7<sup>th</sup> Revised Edition -2007.

**Unit I** : Chapter 16 ,18 and 31**Unit II** : Chapter 19,20**Unit III** : Chapter 34 and 35, 21 and 22**Unit IV** : Chapter 23 - 25**Unit V** : Chapter 36 – 39**Reference Books:**

1. Hand Book On Mental Ability And Logical Reasoning prescribed by Bharathiar University.
- 2.R.V.Praveen: Quantitative Aptitude and Resoning, PHI Learning pvt. Ltd-2012.
3. Abhijit Guha : Quantitative Aptitude for Competitive Examinations, Tata Mc-Graw Hill Publishing Company, 7<sup>th</sup> reprint-2003.

**SEMESTER-IV**

**SKILL BASED SUBJECT 4: COMMUNICATION SKILLS- II**

**Subject Code:16U4SBST04**

**Total Hrs: 30**

**No. of Credits: 2**

**Objectives:**

- To enhance Listening, Speaking, Reading and Writing Skills among Students.
- To familiarise the students with the Sounds and Symbols used in English Language.
- To emphasize the importance of Communication in the Global Scenario.

**Unit-I : Reading & Writing**

1. Reading Techniques (Skimming and Scanning)
2. Types of Reading - Intensive Reading and Extensive Reading
3. Brain Storming
4. Resume Preparation
5. Report Writing
6. Minutes of a Meeting
7. Data Representation and Interpretation
8. Memos

**Unit- II : Sounds & Symbols**

1. Vowels
2. Consonants
3. Diphthongs
4. Stress and Intonation

**Text Books:**

1. Communication Skills by Meenakshi Raman ( Oxford University Press)
2. Essential Communication Skills by Shalini Aggarwal ( Ane Books Pvt.Ltd. New Delhi)

**Reference Books:**

1. Communication Skills a multi- skill course by Course team, Bharathiyar University(Macmillan)
2. Developing Communication Skills by Krishna Mohan(Macmillan)
3. Technical English – II by Joyce Pereire( Vijay Nicole Imprints Pvt.Ltd.)

## அடிப்படைத் தமிழ்

பகுதி IV : தமிழ்த்தாள் - 2 நான்காம் பருவம்

(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

**Subject Code: 16U4BTLT02**

**Total Hrs: 20**

### அகமதிப்பீட்டுத் தேர்வு மட்டும்

- நீதி நூல்கள் : ஆத்திச்சூடி (முதல் 12) அறம் செய விரும்பு, முதல் ஓளவியம் பேசேல்வரை.
- கொன்றை வேந்தன் - அன்னையும் பிதாவும் முன்னறி தெய்வம் முதல் எண்ணும் எழுத்தும் கண்ணெனத்தகும் வரை (7)

திருக்குறள் (5)

1. அகர முதல... (1)
2. செயற்கரிய... (26)
3. மனத்துக் கண்... (34)
4. கற்க கசடற்க... (391)

- எப்பொருள் யார் யார்... (423)

எளிய நீதிக் கதைகள் - (தெனாலிராமன் கதைகள், பீர்பால் கதைகள், கிராமியக் கதைகள், ஈசாப் கதைகள்)

- தமிழ் இலக்கியங்கள் : வரலாறு குறிப்பு அறிமுகம்  
எடுத்துக்காட்டு : குறள் பற்றி எளிய தொடர்களில் அறிமுகம்  
தமிழகம் - உணவுமுறை, விழாக்கள், கலைகள் பற்றியக் குறிப்புகள்

	அக மதிப்பீட்டுத் தேர்வு மதிப்பெண் வழங்கும் முறை	மதிப்பெண்கள்
1	வகுப்புத்தேர்வு - 1	10
2	வகுப்புத்தேர்வு - 2	10
3	மாதிரித்தேர்வு	10
4	பயிற்சிக் கட்டுரை	10
5	வாய்மொழித் தேர்வு	10
	மொத்த மதிப்பெண்கள்	50

**குறிப்பு : வாய்மொழித் தேர்வில் தமிழ்ச் செம்மொழி வரலாறு தொடர்பான வினாக்கள் மட்டுமே கேட்கப்பட வேண்டும்.**

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**SEMESTER - V**  
**CORE 14 - MANAGEMENT ACCOUNTING**

**Subject Code : 16U5CMCT14**

**Total Hrs : 90**

**No.of. Credits : 5**

**Objectives:**

- To enable the students to understand the analyse and interpretation of financial statements.
- To enable the students to understand the Break Even Concepts.
- To make the students to know the classification of budgets.

**UNIT I (18 Hours)**

Management Accounting – Meaning, Objectives, Scope, Merits and Demerits - Difference between Management Accounting and Financial Accounting - Difference between Management Accounting and Cost Accounting – Relationship between Management Accounting, Cost Accounting and Financial accounting - Financial Statement analysis – Comparative financial statements – Common size financial statements – Trend Analysis.

**UNIT II (18 Hours)**

Ratio Analysis : Objectives-Merits and Demerits – Types - Analysis of Liquidity, Solvency and Profitability - Construction of Balance sheet.

**UNIT III (18 Hours)**

Working Capital – Working Capital Requirements and its Computation – Sources of Working Capital – Determinants of Working Capital - Fund Flow Analysis – Schedule of Changes in Working Capital – Fund from operations - Cash Flow Analysis.

**UNIT IV (18 Hours)**

Marginal costing and Break-even Analysis – PV Ratio - Managerial applications of marginal costing – Significance and limitations of marginal costing.

**UNIT V (18 Hours)**

Budgeting and Budgetary Control – Definition – Importance, Essentials - Classification of Budgets- Master Budgets - Cash Budgets – Flexible Budgets – Sales Budgets – Material Budgets – Purchase Budgets –Zero Base Budget.

**(Questions in problems and theory carry 80% and 20% )**

**Text Books:**

- 1.T.S.Reddy & Y Hari Prasad Reddy : Management Accounting– Margham publications, Reprint 2012
- 2.Dr.Ramachandran&Dr.Srinivasan : Management Accounting-publications,Tiruchi,Reprint 2008

**Reference Books:**

1. S.N Maheswari : Management Accounting and Financial Control – Sultan Chand and Sons, New Delhi, Reprint 2009
2. S.N Maheswari : Principals of Management Accounting – Sultan Chand and Sons, New Delhi, Reprint 2010
3. Shashi K. Gupta & R.K Sharma : Management Accounting – Kalyani Publication, New Delhi, Reprint 2010

**SEMESTER-V**

**CORE 15: INCOME TAX LAW AND PRACTICE**

**Subject Code: 16U5CMCT15**

**Total Hrs: 75**

**No.of. Credits: 4**

**Objectives**

- To enable the students to understand the concept on computing income under various heads and also the total income subject to deductions.
- To familiarize students with the procedure of assessment and filing of return.
- To make the students to understand the recent amendments in Income Tax.

**UNIT I (15 Hours)**

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

**UNIT II (15 Hours)**

Heads of Income : Income from Salaries – Provident fund – Allowances - Perquisites- Leave encashment – Gratuity – Pension – Deductions – Taxable Salary.

**UNIT III (15 Hours)**

Income from House Property – Let out house property – Self occupied house property – Deductions – Taxable House property income – Profit and Gains of Business or Profession.

**UNIT IV (15 Hours)**

Capital Gains – Long Term Capital Gain – Short Term Capital Gain – Income from other sources – Deductions from Gross Total Income.

**UNIT V (15 Hours)**

Set off and Carry forward of losses – Computation of Tax liability – Assessment of Individuals – Income Tax Authorities – Powers and Duties - Filing of Income Tax - e-filing – Procedures of e-filing.

**(Questions in problems and theory carry 60% and 40% )**

**Text Books:**

1. Gaur and Narang: “Income Tax Law and Practice”, Kalyani Publishers, New Delhi, 45<sup>th</sup> Edition 2017.
2. T.S.Reddy and Dr.A. Murthy: “Income Tax Law and Practice”, Margham Publications, Chennai, Reprint 2017.

**Reference Books:**

1. Dr. H.C. Mehrotra: “Income Tax Law and Accounts”, Sahithya Bhavn Publishers, Agra, 58<sup>th</sup> Edition , 2017
2. N. Hariharan: “ Income Tax Law and Practice”, Tata Mc Graw Hill, Chennai, 12<sup>th</sup> Edition 2017.
3. C.A Raj K. Agarwal: Income Tax and Service tax and VAT - Shuchita prakashan (P) Ltd, Edition 2012.

**SEMESTER-V****CORE 16: PRINCIPLES OF AUDITING****Subject Code: 16U5CMCT16****Total Hrs: 75****No. of. Credits: 3****Objectives:**

- To understand the Fundamental Concepts of Auditing.
- To gain knowledge on the Vouching and Verification of Assets and Liabilities.
- To know the Appointment of Auditors and Audit of other Sectors.

**UNIT I****(15 Hours)**

Auditing - Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing –Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit.

**UNIT II****(15 Hours)**

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

**UNIT III****(15 Hours)**

Vouching – Meaning - Definition – Importance – Voucher. Types of Vouchers-Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

**UNIT IV****(15 Hours )**

Verification and valuation of Assets and liabilities: Meaning and objectives-Position of an Auditor's as regards the Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill, Investments, and Stock in Trade. Liabilities: Bills Payable - Sundry Creditors –Contingent Liabilities. auditor's duties as regards depreciation, reserves and provision.

**UNIT V****(15 Hours)**

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies. Audit report and its types.

**TEXT BOOKS :**

1. Pardeep Kumar, Baldev Sachdeva, Jagwant Singh: Principles of Auditing, Kalyani Publishers, Edition 2014
2. B.S.Raman: Auditing, United Publishers, Edition 2011

**REFERENCE BOOKS:**

1. S.Vengadamani: Practical Auditing, Margham Publications, Edition 2012
2. Ravinder Kumar, Virender Sharma: Auditing Principles and Practices, PHI Learning Pvt Ltd, Edition 2011
3. P.Kumar: Auditing, Kalyani Publishers, Edition 2010

**SEMESTER - V**

**CORE 17 : HIGHER CORPORATE ACCOUNTING**

**Subject Code : 16U5CMCT17**

**Total Hrs : 90**

**No.of. Credits :5**

**Objectives**

- To prepare financial statements of special types of businesses viz., Bank, Insurance, Holding Companies and Electricity Companies.
- To familiarize the accounting treatment of special transactions of the above businesses.
- To understand the accounting procedures for amalgamation of companies in the nature of merger or purchase.

**UNIT I (18 Hours)**

**Amalgamation of companies:** Amalgamation of companies – merger and purchase method with inter company investments

**UNIT II (18 Hours)**

**Holding Companies:** Accounts of Holding Companies – Consolidation of Balance Sheet only.

**UNIT III (18 Hours)**

**Banking Company Accounts:** Accounts of Banking Companies – Rebate on bills discounted – Non-performing assets and their treatment – Provision for Doubtful Debts – Final Accounts of Banking Companies

**UNIT IV (18 Hours)**

**Insurance Company accounts:** Accounts of insurance companies – Final Accounts of Life Assurance Companies – Ascertainment of Profits – Valuation Balance Sheet – Final Accounts of General Insurance Companies

**UNIT V (18 Hours)**

**Electricity companies:** Double accounts system – Accounts of Electricity Companies – treatment of replacement of assets – disposal of surplus

**(Questions in problems and theory carry 80% and 20% )**

**Text Books:**

1. Reddy & Murthy : Corporate Accounting - Margham Publications, Chennai, 2005
2. Dr. S.Ganeson, S.R. Kalavathi : Corporate Accounting – Thirumalai Publications, Nagercoil, Revised Edition 2004

**Reference Books:**

1. Shukla & Grewal : Corporate Accounting - Chand & Co., Publishers, New Delhi, 1999
2. R.L.Gupta & Radhasamy : Corporate Accounting - Sultan Chand & Sons, New Delhi, Reprint 2013.
3. S.P.Jain & K.L Narang : Higher Corporate Accounting – Kalyani Publications, New Delhi, Edition 2004.

**SEMESTER-V**

**NON CREDIT COURSE 1: APTITUDE & SOFT SKILLS- I**

**Subject Code: 16U5NCCT01**

**Total Hrs: 45**

**Objectives:**

- To develop Positive attitude among students by mastering Soft Skills.
- To enable the students to face the personal Interviews Successfully.

**Unit I: Soft Skills**

1. Empathy
2. Intrapersonal Skills
3. Interpersonal Intelligence
4. Problem Solving Skills
5. Critical Thinking
6. Aptitude and Assessment Test

**Unit II: Aptitude**

1. Numerical Reasoning
2. Mental Ability
3. Logical Reasoning

**Text Books:**

1. Technical English – I by Prof .N. Lakshmana Perumal (Sri Krishna Hitech Publishing Company Pvt. Ltd.)
2. Quantitative Aptitude for Competitive Examinations, Revised 2017 EDITION by R. S. Agarwal (English, Paperback).

**Reference Book:**

1. Technical English – II by Joyce Pereire ( Vijay Nicole Imprints Pvt.Ltd.)



**SEMESTER-VI**  
**CORE 18 : BANKING THEORY**

**Subject Code: 16U6CMCT18**

**Total Hrs: 75**

**No. of Credits: 4**

**Objectives:**

- To make the students to understand about the role of banking operations.
- To impart knowledge on various RBI Credit control measures.
- To make the students to understand about the forms of e-banking and Non Performing Assets (NPAs).

**UNIT –I (15 Hours)**

Meaning and definition of banking - characteristics of Banking - Classification of Banking- Types of Bank - Importance of Banking in Economic Development - Commercial Bank and its functions.

**UNIT-II (15 Hours)**

Banker and Customer – Definition – General relationship- Special relationship, Different types of Bank Accounts- Opening of new account - Special types of customers – Closure of Accounts. Bill of Exchange: Definition, Characteristics and Parties involved-Difference Between Bill and Cheque.

**UNIT-III (15 Hours)**

Negotiable Instruments – Bills of Exchanges – Promissory Note – Demand Draft - Cheques - Features – Crossing of cheques- Kinds and Significance. Endorsement –Kinds; Holder and Holder in Due course; Paying Banker – Meaning – Duties and Responsibilities - Precautions to be taken before honouring a cheque- Refusal of payment-Statutory protection – Payment in due course. Collecting Banker – Duties - Statutory Protection.

**UNIT –IV (15 Hours)**

RBI-Functions of RBI -Credit control measures--Commercial Bank & its Functions - Central Banks, Key Roles played by central bank, needs & Principles of Central Bank - Difference between Central & Commercial bank

**UNIT-V (15 Hours)**

Demonitization and Cashless Transactions: E-Banking- Forms of E-Banking- Credit cards, Debit cards and Electronic Fund Transfer- NEFT and RTGS – E-Wallet - Impact of Demonitization in Indian Economy. Non Performing Assests (NPA) - Definition and Meaning - Types of NPAs- Causes- Remedies.

**Text Books:**

1. E.Gordon and K.Natarajan: “Banking Theory law and Practice”, Himalaya Publishing House, Mumbai, 24<sup>th</sup> Revised Edition, 2016.
- 2.K.P.M. Sundaram and P.N.Varshney: “Banking Law and Practice”, Sultan Chand and Sons Publishing House, New Delhi,18<sup>th</sup> Edition, 2014.

**Reference Books:**

1. B.S.Raman: “Banking Theory Law and Practice”, United Publishers, Mangalore, 2011.
2. S.Natarajan and Dr.R.Paremeswaran-: “Indian Banking”, S.Chand and Co.Pvt ltd, New Delhi, 1<sup>st</sup> Edition, 2012.

**SEMESTER -VI**

**CORE 19: INDIRECT TAXATION**

**Subject Code: 16U6CMCT19**

**Total Hrs: 75**

**No. of. Credits: 4**

**Objectives :**

- To gain knowledge on Excise and Customs duty.
- To make the students understand the concepts of CST and VAT.
- To make the students to have knowledge about GST.

**UNIT I**

**(15 Hours)**

Indian Tax System: Public Finance and Private finance – Canons of Taxation - Indirect Taxes – special features -Advantages and Disadvantages -Scope and functioning of indirect taxes

**UNIT II**

**(15 Hours)**

Excise Duty: Nature and scope of central excise – Kinds of Excise Duty-Central Excise Act - important terms and definitions – General procedure of central excise – clearance and excisable goods – Valuation of Excisable goods – Exemptions and Concessions .

**UNIT III**

**(15 Hours)**

Customs Duty: Customs Act 1962 - terms and definitions – Kinds of duties – Basics of levy – Prohibition of export and import of goods - Provisions regarding notified and specified goods – Customs Tariff Act 1985 – Customs Duty Drawback.

**UNIT IV**

**(15 Hours)**

Central Sales Tax: Central Sales Tax Act 1956 - terms and definitions – Nature and scope of Central Sales Tax Act – Objectives – Levy and collection of CST -Provisions relating to inter-state sales – Sales inside a State – Registration of dealers – Determination of Taxable Turnover -Rate of tax- Value Added Tax: Introduction, Objectives – Methods of Computation of VAT – Categories of sales – Assessment and Audit -Dealership - Exemptions – MODVAT, CENVAT,

**UNIT V**

**(15 Hours)**

Goods and Service Tax (GST) – Meaning – Concepts – Types of GST – Registration – Valuation in GST – GST Tax Structure - GST payment of Tax.

**Text Books**

- 1.R. Parameshwaran & Radha, “Indirect Taxes”,Prasanna publishers, Chennai,2003.
- 2.T.S.Reddy & Y.Hariprasad Reddy “Business Taxation(Indirect Taxes)” Margham Publication, Chennai,9<sup>th</sup> Revised Edition,2016.

**Reference Books**

1. V.S.Datey, “Indirect Taxes”, Taxmann Publications(P) Ltd., New Delhi 2002
2. Balachandran, “Indirect Taxation” Sultan Chand & Co., New Delhi 2006
3. R.L.Gupta V.K.Gupta, “Indirect Tax”,Sultan Chand & Co.,New Delhi.

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**SEMESTER-VI**  
**CORE 20 - FINANCIAL MANAGEMENT**

**Subject Code: 16U6CMCT20**

**Total Hrs: 75**

**No. of. Credits: 4**

**Objective:**

- To enable the students to know the intricacies of Financial Management.
- To make the students to understand the importance of cost of capital.
- To make the students to be well versed in working capital management.

**UNIT I**

**(15 Hours)**

Nature and scope of financial management – objectives – Financial decisions \_ Relationship between Risk and Return – Role and functions of financial manager – Time value of money

**UNIT II**

**(15 Hours)**

Cost of capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital.

**UNIT III**

**(15 Hours)**

Financial leverage – measures – EBIT – EPS analysis – operating leverage – financial, business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure – leasing – Nature & Types of leasing

**UNIT IV**

**(15 Hours)**

Working capital management: concepts – need – determinants estimating working capital needs - computation of working capital – management of cash, inventories and receivables - capital budgeting – Techniques – ROI, payback period and discounted cash flow.

**UNIT V**

**(15 Hours)**

Dividend Theories – Walter’s model – Gordon and MM’s models – Dividend policy – forms of Dividend – Determinants of dividend policy.

**(Questions in problems and theory carry 60% and 40% )**

**Text Book**

- 1.Pandey I.M.: “Financial Management”,Vikas Publishing House, New Delhi, 8 th Edition 1997.
- 2.S.N.Maheswari: “Financial Management”,S.Chand & Sons Publisher,New Delhi, 10 th Edition 2012

**Reference Books**

1. Khan, M.Y. and Jain P.K (2006) Financial Management, Text and Problems; Tata McGrawHill New Delhi.
2. Prasanna Chandra: “Investment Analysis & Portfolio Management”, Tata Mcgeew Hill, 8 th Edition 2012.
3. BS. Kevin “Security Analysis and Portfolio Management” PHI Learning Pvt Ltd, New Delhi, 1 st Edition 2011.

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**SEMESTER - VI**  
**CORE 21: ENTREPRENEURIAL DEVELOPMENT**

**Subject Code:16U6CMCT21**

**Total Hrs: 75**

**No.of.Credits: 4**

**Objectives:**

- To enable the students to learn the concept of entrepreneur.
- To enable the students to know the fundamentals of being a good entrepreneur.
- To make the students to understand the concepts relating to incentives and subsidies.

**UNIT I (15 Hours)**

Concept of Entrepreneurship: Definition, Nature and characteristics of entrepreneurship – functions and type of entrepreneurship, phases of EDP, Development of women entrepreneur & rural entrepreneur including self employment of women council scheme

**UNIT II (15 Hours)**

The start up process, project identification – selection of the product – project formulation-evaluation – feasibility analysis, project report

**UNIT III (15 Hours)**

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – OTCOT, IIC, KVIC, MSME and commercial bank.

**UNIT IV (15 Hours)**

Institutional finance to entrepreneur – IFCI,SFC,IDBI,ICICI,TIIC,SIDCS,LIC and GIC,UTI,SIPCOT – SIDBI commercial bank venture capital

**UNIT V (15 Hours)**

Incentives and subsidies – subsidized services – subsidy for market, Transport – seed capital assistance – Taxation benefits to SSI, Role of entrepreneur in export promotion and import substitution.

**Text books:**

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan - Sultan Chand & Sons - 5th Edition, 2008
2. Fundamentals of Entrepreneurship and small business – Renu Arora & S.KI.Sood – Kalyani Publishers - 1st Revised 2014 Rept. 2014

**Reference Books:**

1. Entrepreneurial Development – S.S.Khanka – S.Chand and Company Limited, New Delhi-, Edition 2001
2. Entrepreneurial Development – P.Saravanavel – Ess Pee Kay Publishing House, Chennai, Edition 1997

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**SEMESTER-VI**

**NON CREDIT COURSE 2 : APTITUDE & SOFT SKILLS - II**

**Subject Code: 16U6NCCT02**

**Total Hrs: 45**

**Objectives:**

- To develop Positive attitude among students by mastering Soft Skills.
- To enable the students to face the personal Interviews Successfully.

**Unit I: E- Materials**

1. Interactive Exercises for Grammar and Vocabulary
2. Audio/Video Excerpts of different Accents
3. Interpreting Posters

**Unit II: Aptitude**

1. Numerical Reasoning
2. Mental Ability
3. Logical Reasoning

**Text Books:**

1. Technical English – I by Prof .N. Lakshmana Perumal (Sri Krishna Hitech Publishing Company Pvt. Ltd.)
2. Quantitative Aptitude for Competitive Examinations, Revised 2017 EDITION by R. S. Agarwal (English, Paperback).

**Reference Book:**

1. Technical English – II by Joyce Pereire( Vijay Nicole Imprints Pvt.Ltd.)

**SEMESTER - V**

**ELECTIVE 1 – FINANCIAL MARKETS AND INSTITUTIONS**

**Subject Code: 16U5CMET1A**

**Total Hrs: 60**

**No. of.Credits: 3**

**Objective:**

- To enable the students to understand the various methods of financing by the agencies and the key role played by them in corporate financing.
- To make the students to know about the functioning of Indian Financial Markets and Institutions.
- To create the awareness about the role and importance of these agencies in corporate financing.

**UNIT I**

**(12 Hours)**

Financial Market :An overview of financial markets in India: Money Market: Call Money market, Discount Bill Market, Commercial Bill Market, Treasury Bill Market, Government Securities - Acceptance house - Discount house - Recent trends in Indian money market.

**UNIT II**

**(12 Hours)**

Capital Market: Security market – New issue market - Secondary markets; Functions and role. Stock Exchange: Listing procedure and legal requirements - Public issue – – National Stock Exchange and over – The – Counter - Counter Exchange of India(OTCEI)

**UNIT III**

**(12 Hours)**

Investment Information and Credit Rating Agency of India limited(ICRA)-Credit Rating and Information service of India limited(CRISIL)-Discount and Finance House of India(DFHIL).

**UNIT IV**

**(12 Hours)**

Functionaries on Stock Exchange: Brokers, sub brokers, jobbers – Underwriter portfolio Consultants, Institutional Investors, and NRIs.

**UNIT V**

**(12 Hours)**

Financial Services: Merchant Banking – Functions and roles; SEBI guidelines; Credit rating – Concept, functions, and types.

**Text Books:**

1. Bhole L.M: “Financial Markets and institutions”, Tata McGraw – Hill New Delhi, 5th Edition 2012.
2. S.Gurusamy: “Financial Market and Institution”,Tata McGraw-Hill publications, 3rd Edition 2011.

**Reference Books:**

1. Khan M.Y: “Indian Financial System”, Tata Mcgraw Hill, New Delhi, 7 th Edition 2013.
2. Gorden: “ Financial Market and Services”, Himalaya Publishing Co, Ltd, 9 th Edition 2014
3. Santhanam: “Financial Services”, Margham Publications, 5 th Edition 2013.

**SEMESTER - V**  
**ELECTIVE 1 - STRATEGIC MANAGEMENT**

**Sub. Code:16U5CMET1B**

**Total Hours: 60**

**No. of. Credit: 3**

**Objectives:**

- To develop the basic skills on strategic management concepts and techniques.
- To The students are expected to acquire analytical and decision making skills related to competitive business environment.
- To gain the knowledge about various strategic analyses in the business organization.

**UNIT I (12 Hours)**

Business Environment: General Environment – Demographic, Socio- cultural, Macro & Micro Environment. Business Policy and Strategic Management: Meaning and nature, Benefits, Limitations. Strategic Management. Imperative; Vision, Mission and Objectives; Strategic levels in organizations.

**UNIT II (12 Hours)**

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

**UNIT III (12 Hours)**

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production Strategy, Logistics strategy, Human resource strategy.

**UNIT IV (12 Hours)**

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centre by business, product or service, market segment or customer; Leadership and behavioural challenges.

**UNIT V (12 Hours)**

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

**References**

- 1.Francis Cherunilam (2005), Strategic Management , Himalaya Publishing House, Mumbai,
- 2.Pearce John A, Richard B & Robinson Jr., Strategic Management – Strategic Formulation & implementation , AITBS publishers , Delhi
- 3.Barnett John, H and William, D, (2005), Strategic Management , Atlantic Publishers & Distribution , New Delhi.

**Text Books**

1. Prasad , L.M., (2005), Business Policy : Strategic Management , Sultan Chand & Sons, Delhi.
2. Kevin Lane Keller (2003), Strategic brand Management, Person Education, New Delhi,
- 3.Lan Batey (2002), Asian Branding – A great way to fly, Prentice Hall of India, Singapore
4. S.Ramesh Kumar (2002). Managing Indian Brands, Vikas publishing House (P) Ltd., Delhi.`

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**SEMESTER - V**  
**ELECTIVE 1 : CORPORATE COMPLIANCE MANAGEMENT**

**Subject Code : 16U5CMET1C**

**Total Hrs : 60**

**No. of. Credits : 3**

**Objectives**

- To provide through understanding on the appreciation of composite legal due diligence with regard to certain corporate activities by the students.
- To create awareness regarding secretarial audit of the concern.
- To provide overall knowledge about compliance management of the companies.

**UNIT I (12 Hours)**

Nature, Objectives, significance and scope of due diligence; steps in the process of due diligence. Areas of Due diligence- Initial Public Offer (IPO), Follow-on Public Offer (FPO), Right issue, Employees Stock Option Plans (ESOPs). Preferential Allotment-Equity shares with differential rights – Issue of debt (both long term and short term) such as debentures, bonds, warrants etc.,

**UNIT II (12 Hours)**

Compliance management Concept and significance; systems approach to compliance management; process of establishment of compliance management system; compliance in letter and spirit.

**UNIT III (12 Hours)**

Secretarial Audit Need, Objectives and scope; process; periodicity and format for secretarial audit report; check list under various corporate laws: share transfer audit; compliance certificate.

**UNIT IV (12 Hours)**

Search / Status Reports Importance, scope; verification of documents relating to charges; requirements of financial institutions and corporate lenders; preparation of report. Quarterly Reports

**UNIT V (12 Hours)**

Takeovers and acquisitions: Setting up of business units in India and abroad.

**Text Books:**

1. Capital Market in India E. Gordon & Natarajan, Himalaya publishing (1999).
2. Secretarial audit, compliance management and due diligence - ICSI Material.

**Reference Books:**

1. Guide - Indian Capital Market, Sanjeev Aggarwal Bharat Law House.
2. SEBI Practice Manual - V.L. Iyer Taxman.
3. Allied Service SEBI – Law, practice & procedure S. Suryanarayanan & V. Varadarajan Commercial Law Publishers (2003).



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**SEMESTER - V**  
**ELECTIVE 2 : HUMAN RESOURCE MANAGEMENT**

**Subject Code : 16U5CMET2A**

**Total Hrs : 60**

**No.of. Credits : 3**

**Objectives**

- To understand the nature of human resources and its significance to the organization.
- To familiarise students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.
- To bring the attention of the students on the latest trends in managing human resources in an organization.

**UNIT I**

**(12 Hours)**

**Human Resource Management**

Definition – Objectives – Functions - evolution and growth of HRM– qualities of a good HR manager – changing roles of a HR Manager-- problems and challenges of a HR manager.

**UNIT II**

**(12 Hours)**

**Planning the Human resources**

Definitions of human resource planning – objectives – steps in human resources planning – dealing with surplus and deficient man power - job analysis – job description – job specification.

**UNIT III**

**(12 Hours)**

**Recruitment & Selection**

Recruitment and selection – objectives of recruitment – sources – internal and external recruitment – application blank – testing – interviews.

**UNIT IV**

**(12 Hours)**

**Training & Development**

Training and development – principles of training – assessment of training needs – on the job training methods - off the job training methods – evaluation of effectiveness of training programmes.

**UNIT V**

**(12 Hours)**

**Performance Appraisal**

Performance appraisal– process – methods of performance appraisal – appraisal counseling.

**Text Books:**

1. Tripathi - Personnel Management, Sultan Chand & Sons, New Delhi, 2000
2. L M Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi, 2005

**References Books:**

1. Aswathappa, Human Resource Management, Tata Mc Graw Hill Publishing Company, New Delhi, 1999
2. Davis and Werther, Human Resource Management, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

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**SEMESTER - V**  
**ELECTIVE 2: CONSUMER MARKETING**

**Subject code: 16U5CMET2B**

**Total Hrs: 60**

**No. of. credits: 3**

**Objectives:**

- To make understand the concept of consumer marketing and the motivation theories.
- To understand customer value chain and their demography
- to understand market segmentation and their uses.

**UNIT I (12 Hours)**

Introduction- Definition of Consumer Marketing- Need and importance- Scope- Consumer Needs- Theories of Motivation and their application- Process Theories— Content theories- Personality and Self Concept- Theories of Personality – Trait Theory

**UNIT II (12Hours)**

Building Customer Value and Satisfaction- Delivering Customer Value- Value Chain – Value Delivery Network- Attracting and Retaining Customer Retention- Relationship Marketing- Customer Demand- Demography- Market Segmentation- Benefits- Criteria for Market Segmentation.

**UNIT III (12 Hours)**

Learning Theories and their application- Brand Loyalty- Brand Extension- Conditioning Theories- Cognitive Learning Theory- Attitude and Attribute theory- Cognitive Dissonance- Self Concept- Development of Self- Fashion – Cosmetics- and Conspicuous Consumption.

**UNIT IV (12 Hours)**

Perception- Threshold of perception- Sub lineal of Perception- Perception- Perceptual Process- Dynamics- Positioning Methods- and Measurement- Perceptual Mapping- Multidimensional Scaling- Consumer Imaginaries.

**UNIT V (12 Hours)**

Advertising- Role in Marketing Process- Legal and Ethical Process- Social Aspects- Function and Types of Advertising- Integrated Marketing Communication- Brand Management- Brand Equity- Image in Brand Equity Building- Ethics in Advertisement **Text Books:**

1. Schiffman L.G and Kanuk L: Relationship Marketing - Tata MC Graw Hill, 12th edition 2009.
2. R.S.N Pillai and Bhagavathi : Modern Marketing principles and practices – S.Chand & Co., Ltd., Newdelhi, Seventh Edition 2011.

**Reference books:**

1. Philip Kotler and Gray Armstrong: Principles of marketing- Pearson Educatio Pvt Ltd, 7th Edition Reprinted 2011.
2. Dr.Rajan Nair: Marketing Management- Sulthan Chand & Sons, 11th Edition NewDelhi
3. Paul green Berg : Customer relationship management - Tata MC Graw Hill, 7th Edition 2009.

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**SEMESTER - V**  
**ELECTIVE 2 : PRINCIPLES AND PRACTICE OF INSURANCE**

**Subject Code : 16U5CMET2C**

**Total Hrs : 60**

**No.of. Credits : 3**

**Objectives:**

- To enable the students to understand various aspects of Life & General Insurance.
- To impart the knowledge about IRDA Act.
- To make the students to understand the types of insurance.

**UNIT I**

**(12 Hours)**

Insurance-meaning-Purpose and need of insurance-Nature, Significance- Principles -Re-Insurance- Double insurance-Definition of Risk & Uncertainty – Classification of risk -Privatization of Insurance in India. IRDA Act-Recent Development in the Insurance Sector.

**UNIT – II**

**(12 Hours)**

Life Insurance : Features of life insurance contract – Classification of policies – Calculation of Premium and Surrender value – bonus option – policy condition – annuity contract.

**UNIT – III**

**(12 Hours)**

General Insurance - types of General Insurance- General Insurance Vs Life Insurance-Types of fire policies – Subrogation- Contribution - Proximate cause - Claim of recovery.

**UNIT – IV**

**(12 Hours)**

Accident & Motor Insurance – Principles – Kinds of Policies - Terms and Condition – Procedure for Insurance - Settlement of Claims - Third party insurance- Compulsory Motor Vehicle Insurance.

**UNIT – V**

**(12 Hours)**

Fire Insurance – features of fire insurance – kinds of policies – policy conditions - Payment of claims – reinsurance.

Marine Insurance – Nature - Types – Principles – Significance.

**Textbooks:**

1. M.N.Mishra,” Insurance Principles and Practice “, Sulthan chand & Company ltd, Edition 2004.
2. Dr. P.Periyasamy,” Principles and Practice of Insurance”.Himalaya Publishing Delhi, 1st edition, 2011.

**Reference Books :**

1. G.S.Panda,”Principles and Practice of Insurance”,Kalyani Publishing house, Edition, 2005
2. Neelam C.Gulati-Principles of Insurance Management, Excel Books, New Delhi, First Edition 2007.

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**SEMESTER - VI**  
**ELECTIVE 3: BUSINESS RESEARCH METHODS**

**Subject Code:16U6CMET3A**

**Total Hrs:75**

**No. of. Credits: 3**

**Objectives:**

- To enlighten the students' knowledge on basic Research.
- To enable the students to have thorough knowledge on sampling and scaling techniques.
- To provide basic knowledge about statistical analysis in Research.

**UNIT I**

**(15 Hours)**

Business Research- Meaning - Scope and significance - Utility of Business research – qualities of good researcher - Types of research - Research process -Identification, selection and formulation of research problems – Hypothesis - Research design.

**UNIT II**

**(15 Hours)**

Sampling - Methods and techniques - sample size - sample error - Field work and data collection. Tools of data collection-Interview schedule- Questionnaire - Observation, interview and mailed questionnaire - pilot study and final collection of data.

**UNIT III**

**(13 Hours)**

Measurement and scaling techniques - Processing and analysis of data - editing and coding - Transcription and Tabulation - Statistical tools used in research - Interpretations and report writing – types and contents and style of reports – steps in drafting reports.

**UNIT IV**

**(16 Hours)**

Measures of central tendency - Standard deviation – Correlation – simple, partial and multiple correlation – path analysis – Auto correlation – Regression models – OLS ordinary least square methods – Multiple regression.

**UNIT V**

**(16 Hours)**

Test of significance -‘t’ Test - large sample and ‘f’ Test of significance for attributes, analysis of variance - Chi-square test.

**Note: The question paper shall cover 60% theory and 40% problem.**

**Text Books:**

- 1.C.R. Kothari: “Research Methodology”, New Age international(P) Ltd, 3<sup>rd</sup> Edition 2014.
2. S.P Gupta: “Statistical Methods”, SultanChand & Sons, 39<sup>th</sup> Edition, 2010.

**Reference Books**

1. P. Saravanavel :“Research Methodology”, KitabMahal, 16<sup>th</sup> Edition, 2008.
2. Bill Taylor: “Research Methodology”, PHI Learning Pvt Ltd, 1<sup>st</sup> Edition, 2011

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**SEMESTER - VI**  
**ELECTIVE 3: RETAIL MARKETING**

**Subject code: 16U6CMET3B**

**Total Hrs: 75**

**No. of. credits: 3**

**Objectives**

- To make the students to understand the concept of retailing and its importance.
- To know the retail location and merchandising management.
- To understand the retailer shopper behaviour.

**UNIT I**

**(15 Hours)**

Introduction to Retailing – Meaning- Importance Scope- Functions of retailer – Types of retailer Challenges and Opportunities – Socio-Economic and Technological influence in Retail Management.

**UNIT II**

**(15 Hours)**

Organised and unorganised retail formats- Different Organised Retail Format- Characteristics of each format- Trends in each Format- MNC Role in Retailing.

**UNIT III**

**(15 Hours)**

Choice of Retail Location- Internal and External Atmospheres- Positioning of Retail shop- Building Retail Store Image- Retail Service Quality Management- Retail Supply Chain Management- Retail Pricing Decisions- Merchandising and Category Management and Buying.

**UNIT IV**

**(15 Hours)**

Visual Merchandise Management – Space Management– Retail Inventory Management – Retail Accounting and Audit- Retail Store Brand – Retail Advertising and Promotion – Retail Information management System- Online Retail- Emerging trends.

**UNIT V**

**(15 Hours)**

Understanding Retail Shopper Behaviour- Shopper Profile Analysis – Shopping Decision Process – Factors Influencing Retail Shoppers Behaviour- Complaint Management – Retail Sales Force Management – Challenges in Retailing in India.

**Text Books:**

- 1.. S.L.Gupta,Ramesh Mittal Ruchi Nayyar : Retailing and E-Tailing - International Book house Pvt Ltd New Delhi – First 2011
2. Dr.S. SheelaRani Margam Publication – Customer Relationship Management 2nd Edition 2011.

**Reference books:**

1. Philip Kotler and Gray Armstrong: Principles of marketing- Pearson Education Pvt Ltd 11th Edition Reprint 2013
2. Dr.Rajan Nair: Marketing Management- Sulthan and chand. & Sons, NewDelh 9th Edition 2011
3. S.N. Pillai and Bagavath odern Marketing principles and practices : 11th Edition MC Graw Hill Newdelhi -2009

**SEMESTER - VI**  
**ELECTIVE 3: COST AUDIT**

Subject code: 16U6CMET3C

Total Hrs:75

No. of. credit : 3

**Objectives:**

- To make the students to acquire knowledge in cost audit.
- To understand the qualities of cost auditor.
- To know the preparation of cost audit reports and its usefulness to various stakeholders.

**UNIT I (15 Hours)**

Cost Audit: Meaning and Definition – Scope, Nature and Purposes of Cost Audit - Advantages and Disadvantages of Cost Audit - Differences between cost Audit. Financial Audit and Management Audit.

**UNIT II (15 Hours)**

Cost Audit Techniques and Programmes: Implementing Authorities of Cost Audit – Types and Areas of Cost Audit- Situations for conducting cost audit in the business unit – Cost accounting records and cost audit under Companies Act, - Preparation of Cost Audit – Phases / Stages of Cost Audit.

**UNIT III (15 Hours)**

Cost Auditor: Qualifications, Dis-qualifications – Appointment – Rights and Responsibilities – Principal functions of a cost auditor - Appointing Authorities of a Cost Auditor.

**UNIT IV (15 Hours)**

Cost Audit Reports: Ceiling on number of Audits – Cost Audit in India – Forms or Aspects of Cost Audit – Statutory provisions of Cost Audit (Cost Records & Audit) Rules, - Duties of the client company under Cost Audit.

**UNIT V (15 Hours)**

Other Areas of Audit: Meaning and Objectives of Human Resource Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit and Forensic Audit.

**Text Books:**

1. Jawahar Lal & Seema Srivastava – Cost Accounting (4<sup>th</sup> Edition), Tata Mc-Graw Hill Publishing Company, New Delhi (2009)
2. S.K. Basy - Auditing and Assurance (For CA Integrated Professional Competence), Pearson Education (2012).
3. Bhabatosh Banerjee – Cost Accounting (Theory & Practice) – 13<sup>th</sup> Edition, PHI Learning Private Limited, (2014).

**References Books:**

1. Ravinder Kumar & Virendar Sharma – Auditing Principles and Practice (Based on the Companies Act, ), PHI Learning Private Limited, New Delhi (2015)
2. I. Narsis – Theory in Cost Accounting, Atlantic Publishers and Distributors (P) Ltd. (2009)
3. S.K. Basu - Auditing Principles and Techniques, Pearson Education, 2<sup>nd</sup> Impression, 2007.

**SEMESTER – VI**  
**ELECTIVE 4 : PROJECT VIVA VOCE**

**Subject Code : 16U6CMET4A**

**Total Hrs : 75**

**No. of. Credits : 3**

**Components of the Major Project Work**

**a) Project Review**

The students are expected to submit their work in progress to a panel of two faculty members, of which one would be their respective faculty co-ordinator, for the purpose of review. Three such project reviews would be conducted before the preparation of the final project report and viva - voce.

**First Project Review**

To be conducted before the commencement of the field work / study.

**Details to be reviewed**

- Review of literature and arrival of research gap.
- Finalization of the objective of the study.
- Scope and need for the study.
- Framing of the hypothesis if any.
- Details on the methodology of the study.
- Selection of the statistical tools.
- Finalization of questionnaire.

(If primary data collection is adopted)

**Second Project Review**

To be conducted after the completion of field work and data collection.

**Details to be reviewed**

- Adequacy of data collected.
- Analysis and interpretation of the data by using the chosen statistical tools.

**Third Project Review**

To be conducted after the completion of the analysis and interpretation of the data before the preparation of the final report.

**Details to be reviewed**

- Finalization of the analysis and interpretation.
- Drawing the findings, suggestions, recommendations and conclusions.

After the third project review, the students are to prepare a rough draft and submit the same to their respective co-ordinator for approval before preparing the final

report and submit the same for the viva - voce.

**Documents and other details to be submitted to the Faculty Co-ordinator**

Completion Certificate obtained from the organization in which the study was conducted, mentioning the duration of the study and the successful completion of the same.

**b) Project Report**

After getting the approval for the final draft from the staff co-ordinator, the students should prepare their report and submit the same to the department on or before the last date of submission. The report submitted by the student after the notified day

(the last date of submission), will be rejected and the same will be treated as 'Not Completed'.

**c) Viva-Voce**

The students are to appear for a viva - voce before the panel consisting of the External & Internal Examiners. The external examiners may be called either from the academia or from the industry. The students who have abstained from attending the vivavoce will be marked absent and the same will be treated as 'Not Completed'.



**SEMESTER - VI**  
**ELECTIVE 4: CUSTOMER RELATIONSHIP MANAGEMENT**

**Subject Code: 16U6CMET4B****Total Hrs: 75****No. of. Credit : 3****Objectives:**

- To make the students to understand the concept of Customer Relationship Marketing and their strategies.
- To know the concept of Bench Marking and the ecosystem of customers.
- To understand on data warehousing and data mining technology.

**UNIT I (15 Hours)**

Overview of Relationship Marketing – Basic Building Relationship – Types of Relationship Marketing- Customer life Cycle

**UNIT II: (15 Hours)**

CRM- Overview and Evolution of the Concept- CRM and Relationship Marketing- CRM Strategies- Importance of Customer Divisibility in CRM

**UNIT III (15 Hours)**

Sales Force Automation- Contact Management- Concepts- Enterprise Marketing Management- Core Benefits- CRM in India

**UNIT IV (15 Hours)**

Value chain – Concepts- Integration Business Management- Bench Marks and Metrics- Culture Change- Alignment with Customer Ecosystem- Vendor Selection

**UNIT V (15 Hours)**

Database Marketing- Prospect Database- Data Warehouse and Data Mining- Analysis of Customer Relationship Technologies – Best Practices in Marketing Technology- Indian Scenario

**Text Books:**

1. Philip Kotler : Marketing Management – Prentice Hall of India 11th Edition-2003
2. C.B. Gupta and Dr. Rajan Nair: Marketing Management- Sulthan and sons i5th Edition New Delhi
3. R.S.N Pillai and Bhavathi: Modern Marketing principles and practices , S.Chand & CO , Ltd New delhi 2011

**Reference Books:**

- 1.Philip Kotler and Gray Armstrong: Principles of marketing- 7th EditionPearson Education Pvt Ltd
- 2.Dr.Rajan Nair: Marketing Management- S.Chand & Sons, Pvt Ltd, 11th EditionNewDelhi

**SEMESTER - VI**

**ELECTIVE 4 - MANAGEMENT INFORMATION SYSTEM**

**Subject Code: 16U6CMET4C**

**Total Hrs: 75**

**No.of. Credits:3**

**Objectives:**

- To know the Integration of Business Information through Computers .
- After the successful completion of the course the student must be aware of utilization of business information for decision making.

**UNIT I**

**(15 Hours)**

Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.

**UNIT II**

**(15 Hours)**

System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.

**UNIT III**

**(15 Hours)**

Information systems in business and management: Transaction processing system: Information repeating and executive information system.

**UNIT IV**

**(15 Hours)**

Database management systems – conceptual presentation – client server architectures networks.

**UNIT V**

**(15 Hours)**

Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.

**Text Books**

1. Gordon B.Davis & Margrethe H.Olson, “Management information system”. Tata McGraw Hill Publication, Newdelhi, edition-1, 2005.
2. Aman Jindal, “Management Information system, Kalayani publishers, Newdelhi, edition-1, 2004.

**Reference Books:**

1. Kenneth C.Laudon, Management Information System, Pearson Education, Newdelhi, Edition-1, 2004.
2. Stephen Haag, Management Information System, Tata McGraw Hill Publication, Newdelhi, edition-1, 2008.
3. Jawadekar W.S. “ Management Information System”, Tata McGraw, 1 st Edition 2005.

**EXTRA CREDIT COURSE - EXPORT MARKETING**

**Subject Code: 16UCMECC01**

**No. of. Credits: 2**

**Objectives:**

- To gain knowledge on Export distribution channels.
- To enable the students to understand Export and Import Procedures.
- To create awareness regarding the export promotion and export finance.

**UNIT - I**

Export marketing – an overview -export marketing – meaning difference between export marketing and domestic marketing – basic function of export marketing.

**UNIT- II**

Export distribution channels – direct export – indirect export – channel; small manufacturer.

**UNIT- III**

Export promotion – characteristics of foreign buyers – forms of export promotion- importance of Promotional Activities

**UNIT- IV**

Export and Import Procedure Documents used in Foreign Trade

**UNIT- V**

Export Finance- Needs- Short terms, Medium and long term Source of Finance types of Credit.

**Text Book**

1.Rathor. BS-Export Marketing - Himalaya publishing House 2006

## EXTRA CREDIT COURSE - FINANCIAL REPORTING

**Subject Code: 16UCMECC02**

**No. of. Credits: 2**

**Objectives:**

- To enable the students to acquire knowledge on Accounting Standards.
- To know the Accounting and Reporting of Financial Instruments and Financial reporting by mutual funds.
- To gain knowledge about the Human Resource Reporting, Inflation Accounting, Annual Report, Understand and analyzing the Annual Report.

**UNIT- I**

Accounting standards issued by ICAI-International Accounting Standards-International Financial Reporting Standards (IFRS)-Interpretations by International Financial Reporting- Interpretation Committee (IFRIC)

**UNIT- II**

Accounting for Corporate Restructuring-Consolidated Financial Statements- Consolidated profit and loss account, Balance sheet and cash flow statement-Treatment of investment in associates and in joint ventures in consolidated financial statements.

**UNIT- III**

Accounting and Reporting of Financial instruments-Measurement of financial instruments-Hedge accounting disclosures-Share based payments-Equity settled transactions-Determination of fair value of equity instruments vesting conditions modification-cancellation and settlement Disclosures.

**UNIT- IV**

Financial Reporting by Mutual Funds-Non-banking finance Companies-Merchant bankers-Stock and Commodity market intermediaries.

**UNIT- V**

Developments in Financial Reporting-Value added statement-Share holders Value Added-Human Resource Reporting-Inflation Accounting Annual Report-Understand and analyzing the Annual Report.

**TEXT BOOK:**

- 1.CA and ICWA Materials.
- 2.Arunkumar-Corporate financial reporting-shuchitha prakashan(p)Ltd,2014

**EXTRA CREDIT COURSE - SECURITY ANALYSIS AND PORTFOLIO  
MANAGEMENT**

**Subject Code: 16UCMECC03**

**No. of. Credits: 2**

**Objectives:**

- To gain the knowledge on the basic concepts of BSE, NSE etc.
- To understand the different types of analyses such as economic, industry and company etc.
- To make the students to understand the basis of mutual fund.

**UNIT- I**

Introduction to investment and securities – forms of investment media – risk and return - BSE, NSE, SEBI – its function.

**UNIT - II**

Fundamental analysis : Economic analysis – industry analysis – company analysis.

**UNIT - III**

Derivatives : Derivative market in india – concept of derivative – types of derivatives participants in features and options market.

**UNIT- IV**

Modern portfolio theory : capital assets planing theory model.

**UNIT -V**

Mutual funds – meaning – types – advantages and disadvantages – portfolio management.

**TEXT BOOK**

1. Punithavathy Pandian, “security analysis and portfolio management”-Vikas publishing house, 1997.
2. S.Kevin, “security analysis and portfolio management”-PHI learning pvtLtd, 2011.

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**EXTRA CREDIT COURSE - ENTERPRISE RESOURCE PLANNING****Subject Code: 16UCMECC04****No. of. Credits: 2****Objectives:**

- To understand the capability to streamline the different organizational processes and work flows in ERP.
- To learn about the improved efficiency, performance, and productivity levels of ERP.
- To know the basics of ERP , key implementation, business modules and future trends in ERP.

**UNIT-I**

ERP: Introduction : Define – Functional Module in ERP System – Evolution of ERP Systems - Characteristics of ERP – Process Integration With ERP Systems. Benefits of ERP Applications – Technology Behind ERP Systems.

ERP Market and Vendors: ERP Market – ERP Vendors – Service Oriented Architecture - ERP Package features.

**UNIT- II**

Extended ERP Services: Defining Extended ERP – SCM and ERP – ERP and BI – ERP and E-Commerce. Business Process Re-engineering And ERP: Defining Business Process Reengineering- Enterprise redesign principles – Business process reengineering - BPR and Change Management – Different Approaches BPR Implementation – Methodology for BPR Implementation – Role of IT in BPR – BPR and ERP Systems – BPR success / failure factors.

**UNIT- III**

Planning for ERP – Planning for ERP Implementation – Understanding Organizational Requirements. - Understanding Economic and Strategies Justification – Analysing Project Scope – Determining Resources – Creating Budget for ERP Implementation – Selecting the Right ERP Package- Preparing Organizations for ERP Implementation. Implementation of ERP: Designing for ERP systems – ERP implementation approaches – ERP implementation Life cycle.

**UNIT -IV**

Managing ERP Projects: Risk Failure factors in ERP Implementation – Examples of ERP Failure- Mitigating implementation risks – Management and complexity of Large scale ERP Projects- Training users to use ERP Systems. - Evaluating ERP Projects.

**UNIT- V**

ERP Going live and post implementation: Preparing to go live – Strategies for migration – to new ERP systems – Go live performance surprises – Managing ERP after go live – Maintenance of ERP Systems. Expanding ERP Boundaries: Service oriented architecture – Enterprises application integration – Application Services provider – Model for ERP implementation.

**TEXT BOOKS:**

1. Ashim raj singla – Enterprise Resource Planning – Cengage Learning india Pvt . Ltd 2008.

**EXTRA CREDIT COURSE - CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE**

**Subject Code: 16UCMECC05**

**No. of. Credits: 2**

**Objectives:**

- To make the students to understand the concepts of corporate governance
- To gain knowledge on legislative framework of corporate governance and Corporate Social Responsibility and good corporate citizenship.
- To understand the Business Ethics and Genesis.

**UNIT-I:**

Evolution -Concept-Principles and development-Management structure for corporate governance-Board structure-Stake holder's relationship committee-Appraisal of Board performance-Transparency and disclosure.

**UNIT-II:**

Legislative framework of corporate governance: UK,USA,India-Corporate communication-Art and Craft of investors relation-Shareholders activism-Investor protection-changing role of Institutional Investors

**UNIT-III:**

Corporate social responsibility and good corporate citizenship: Various governance forums-Common Wealth Association for Corporate Governance-Organization for Economic Cooperation Development (OECD)-International Corporate Governance Network (ICGN)-National Foundation for Corporate Governance(NFCG)

**UNIT-IV:**

Business Ethics-Business dilemma versus decision-Dilemma resolution process-Business ethics as a strategic management tool-stakeholders protection-corporate leadership

**UNIT-V:**

Genesis-Meaning-Nature-Objectives-Scope of Corporate Sustainability. Legal framework -conventions and treaties on environmental- Health and safety-Social security issues.

**TEXT BOOKS:**

1. Corporate Governance in India : An Evaluation by Das,Subash Chandra.
2. Baxi CV-Corporate Social Responsibility And Governance – Excel books 2006.

**EXTRA CREDIT COURSE - INTERNATIONAL TRADE & FOREX**

**Subject Code: 16UCMECC06**

**No. of. Credits: 2**

**Objectives:**

- To learn the overview of International Trade and Globalisation.
- To make the students to understand the concepts of foreign exchange management.
- To gain the knowledge on the basic regulation of FEMA.

**UNIT I**

International trade- Meaning- Scope- Challenges- Theories of International Trade- Balance of Payment- Trade Barriers

**UNIT II**

Competition Law and International Trade- Competition and Consumer Protection- Regulation of anti competition activity

**UNIT III**

Export Policy and Procedure- features- Export Promotion Schemes- SEZs , EOU- Deemed Export- Export Promotion Council

**UNIT IV**

Import Policy and Procedure- Import of Gifts- Import on Import basis- Procedure for customer clearance- Warehousing- Canalised import

**UNIT V**

Introduction to FEMA- Forex Management-Nature- Forex Manager- Foreign Exchange Market- Foreign Exchange Rate- Types- Present status of Foreign exchange Market in India

**Text Books:**

1. Francis cherunilam -International trade-Himalaya publication House 2010



**EXTRA CREDIT COURSE - BRAND MANAGEMENT**

**Sub Code: 16UCMECC07**

**No. of. Credits: 2**

**Objective:**

- To understand the methods of managing brands and strategies for brand management.
- To successfully establish and sustain brands which lead to extensions.

**UNIT- I**

Basics Understanding of Brands – Definitions - Branding Concepts – Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands.

**UNIT- II**

Strategic Brand Management process – Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements – Branding for Global Markets – Competing with foreign brands.

**UNIT- III**

Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions.

**UNIT- IV**

Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching.

**UNIT -V**

Measuring Brand Performance – Brand Equity Management - Global Branding strategies - Brand Audit – Brand Equity Measurement – Brand Leverage -Role of Brand Managers– Branding challenges & opportunities.

**TEXT BOOK:**

1. Keller/ Parameswaran & Jacob, Strategic Brand Management: Building, Measuring, and Managing Brand Equity, Pearson Education India; 4 Edition 2015.

**REFERENCE BOOKS:**

1. Y.L.R. Moorthi, Brand Management, Vikas Publishing House, 1st Edition 2003.
2. Sagar Mahim, D. P. Agrawal, Brand Management, ANE Books Edition 2009.
3. Kirti Dutta, Brand Management: Principles and Practices, Oxford University Press, Edition 2012.
4. Ranjeet Verma, Brand Management, Laxmi Publications, 1st Edition 2009.

**EXTRA CREDIT COURSE - MULTIMEDIA AND ITS APPLICATIONS**

**Subject Code: 16UCMECC08**

**No. of. Credits: 2**

**Objectives:**

- To learn the overview of Multimedia systems.
- To learn about the Basic concepts of Sound and Image Processing.
- To learn about the Multimedia Applications.

**UNIT- I**

Media and Data Streams : Medium – Main Properties of a Multimedia Systems – Multimedia – Traditional Data Streams Characteristics – Data Streams characteristics for continuous media.

**UNIT- II**

Sound / Audio: Basics sound Concepts – Music – Speech . Video and Animation : Basics concepts – Television – Computer Based Animations.

**UNIT- III**

Images and Graphics : Basics concepts – Computer Image Processing – Data Compression : Storage space – coding requirement – source entropy and hybrid coding – some basic compression techniques – JPEG – MPEG – DVI.

**UNIT- VI**

Multimedia Communication system : Application subsystem – Transport subsystem – quality of services and resource management.

**UNIT V**

Multimedia Applications : Introduction – Media Preparation – Media Composition – Media Integration – Media Communication – Media Entertainment.

**Reference Book:**

1. Ralf Steinmetz and Klara Nahrstedt , Multimedia : Computing , Communication & Applications. , Pearson Education.

**EXTRA CREDIT COURSE - E-COMMERCE****Subject Code: 16UCMECC09****No. of. Credits: 2****Objectives:**

- To enable the students to assess the impact of the Internet and Internet technology on business-electronic commerce and electronic business.
- To evaluate the role of the major types of information systems in a business environment and their relationship to each other.
- To understand the new technologies such as web advertising, B2B EC etc.

**UNIT – I**

Foundation of electronic Commerce :- Definition and content of the field – Driving force of EC -Impact of Ec – Managerial Issues - Benefits and Limitations of EC Retailing in EC :- Businessmodels of E – marketing – Aiding comparison shopping - The impact of EC on Traditional Retailing System.

**UNIT – II**

Internet Consumers and market Research: - The consumer behavior model – Personal Characteristics and the Demographics of internet Surfers - Consumer Purchasing Decision making - One – to – One Relationship marketing - Delivering Customer Service in Cyberspace Marketing research of EC-Intelligent Agents for Consumers – Organizational Buyer Behavior.

**UNIT – III**

Advertisement in EC :- Web Advertising – Advertisement Methods – Advertisement Strategies –Push Technology and Intelligent Agents – Economics and Effectiveness of Advertisement – Online Catalogs. Internet and Extranet :- Architecture of Intranet and External :- Applications of Intranet and Extranet

**UNIT – IV**

Business – to – Business Electronic Commerce : Characteristics of B2B EC - Model– Procurement Management Using the Buyer’s Internal Market Place – Supplier and Buyer Oriented Marketplace – Other B2B Models Auctions – and Service – Integration with back End Information System - The Role of S/W Agents in B2B – Electronic Marketing in B2B.

**UNIT –V**

Public Policy : From Legal Issues to Privacy :- Legal, Ethical and Other Public Policy Issues – Protecting Privacy – Free Speech , Internet Indecency Censorship – Taxation and Encryption Policies and Seller Protection in EC.

**Reference Books :**

1. Efraim Turbun, Jae Lee, David King, H. Michael Chung - “ELECTRONIC Commerce – A Managerial - Perspective - Pearson Education Asis – 2000.

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**EXTRA CREDIT COURSE - STRESS MANAGEMENT**

**Sub Code : 16UCMECC10**

**No. of. Credits: 2**

**Objective:**

- To provide a broad physical, social and psychological understanding of stress.
- To understand the management of work related stress.
- To develop and implement effective strategies to prevent and manage stress at work.

**UNIT I**

Meaning – Symptoms – Works Related Stress – Individual Stress – Reducing Stress – Burnout.

**UNIT II**

Time Management – Techniques – Importance of planning the day – Time management schedule – Developing concentration – Organizing the Work Area – Prioritizing – Beginning at the start – Techniques for conquering procrastination – Sensible delegation – Taking the right breaks – Learning to say 'No'.

**UNIT III**

Implications – People issues – Environmental issues –Psychological fall outs – Learning to keep calm – Preventing interruptions – Controlling crisis – Importance of good communication – Taking advantage of crisis – Pushing new ideas – Empowerment.

**UNIT IV**

Developing a sense of Humour – Learning to laugh – Role of group cohesion and team spirit – Using humour at work – Reducing conflicts with humour.

**UNIT V**

Improving Personality – Leading with Integrity – Enhancing Creativity – Effective decision Making – Sensible Communication – The Listening Game – Managing Self – Meditation for peace – Yoga for Life.

**TEXT BOOK:**

1. D M Pestonjee, Stress and Work: Perspectives on Understanding and Managing Stress, Response, 1st edition 2013.

**REFERENCE BOOKS:**

1. Kamlesh Jani, Ratish Kakkad, Stress Management, Pothi Publishers, Edition 2008.
2. Aarti Gurav , Time Management , Buzzing stock Publishing House,1st Edition 2014.
3. Sanjay Kumar, Pushp Lata, Communication Skills, Oxford University Press, 2nd Edition 2015.
4. Barun Mitra, Personality Development and Soft Skills, Oxford University Press, 2nd Edition 2016.

**EXTRA CREDIT COURSE - MATHEMATICS FOR PROFESSIONAL COURSES**

**Subject Code: 16UCMECC11**

**No. of. Credits: 2**

**Objectives**

- To understand the fundamental concepts of Set Theory and Linear Equations
- To solve the problems in Mathematics of Finance, sequence and series.
- To acquire the knowledge of correlation, regression and problem solving.

**UNIT 1:**

Sets, Functions and Relations -Equations Linear equations–Homogeneous linear equations .

**UNIT 2:**

Sequence and Series–Arithmetic progression–Geometric progression; Mathematics of Finance: Simple interest-Compound interest.

**UNIT 3:**

Limits – Basic concepts of Differentiation - Integration

**UNIT 4:**

Measures of Central Tendency and Dispersion, Arithmetic Mean, Median – Mode, Geometric Mean and Harmonic Mean, Standard deviation, Quartile deviation

**UNIT 5:**

Correlation and Regression.

**Text Book:**

1. Discrete Mathematics, B.S. Vatsa, Wishwa Prakashan Private Limited, 3<sup>rd</sup> Edition.
2. Business Mathematics and Statistics, P.A. Navanitham, Jai Publisher, June 2004.

**Reference Book:**

- 1 .Dr.M.K.Venketaramen,Dr.N.Sridharan,N.Chandarasekaran: DiscreteMathematics  
The National publishing Company – 2006.
- 2.P.R.Vittal :Business Mathematics and Statistics, Margham Publications.-2011
3. Sanchetti, D.C and Kapoor, V.K: Business Mathematics, Sultan chand Co & Ltd-2002.

**Unit 1:** Chapter 2 and 3, chapter 7, 7.1-7.4 (Text Book 1)

**Unit 2:** Chapter 1 and 2 (Text Book 2, Part 1)

**Unit 3:** Chapter 5, 6 and 8 (Text Book 2, Part 1)

**Unit 4:** Chapter 7 (Text Book 2, Part 2)

**Unit 5:** Chapter 12 and 13 (Text Book 2, Part 2)

Chapter 3 , Section 3.1-3.4 and Chapter 6, Section 6.1-6.3 (Text Book 3)