

Vivekananda College

Post Graduate and Research Department of Commerce

College with Potential for Excellence

Residential & Autonomous – A Gurukula Institute of Life-Training

Re-accredited with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC

Affiliated to Madurai Kamaraj University

Tiruvedakam West, Madurai District– 625 234



POST GRADUATE & RESEARCH DEPARTMENT OF COMMERCE

B.Com.,

Batch – 2017-2020

SYLLABUS

Choice Based Credit System

(For those who joined in June 2017 and after)

REGULATIONS FOR B.COM
CHOICE BASED CREDIT SYSTEM (CBCS)

Objectives:

- To enable the students to develop their personality by giving inputs necessary to develop entrepreneurial and professional skills.
- To develop practical skills in the subjects of commerce and related disciplines.
- To expose the students to computer applications in the field of commerce/business.
- To stimulate the desire for continuous learning.

I. Eligibility For Admission:

Admission to B.Com. Programme is open to candidates with +2 pass with Commerce and Accountancy as major subjects and two of the following as allied subject: Maths/ Business Maths/ Statistics / Economics / Business Economics / Computer Science/ Principles of Economics / History / Advanced Tamil.

For B.Com course offered in the college, a pass in the Higher Secondary Examination conducted by the Government of Tamil Nadu or an examination accepted as equivalent there to by the Syndicate of the MKU, subject to such conditions as may be prescribed therefore.

II. Duration:

The course is for a period of three years. Each academic year shall comprise of two semesters viz. Odd and Even semesters. Odd semesters shall be from June to November and Even Semesters shall be from December to April. There shall be not less than 90 working days which shall comprise 450 teaching clock hours for each semester (Exclusive of the days for the conduct of university end-semester examinations) for each semester.

III. CBCS System:

All Programmes offered in the college are run on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

IV. Courses in B.Com Programme:

The B.Com Programme consists of number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of courses suggested for the B.Com Programme.

Part I – Business Hindi

Part II-English Language Course.

Part III - Core Subjects, Allied Subjects, Electives.

Part IV - Non Major Elective Courses, Skill Based Subjects (Elective), Environmental Studies and Value Education and

Part V - Extension Activities.

IV. Structure of B.Com Programme:

The college adopts the guidelines prescribed by the State Government for Choice based Credit System for the Undergraduate Courses.

<i>Sl.No.</i>	<i>Study Component</i>	<i>No. of Courses</i>	<i>Hours</i>	<i>Credit Per Course</i>	<i>Total Hrs. Per Week</i>	<i>Total Credit</i>
1	Part – I Business Hindi	2	6	3	12	6
2	Part – II English	2	6	3	12	6
	Sub Total For Part – I & II	4			24	12
3	Part – III					
A	Core Subjects	17	5-7	4-5	92	72
B	Allied Subjects	4	5-6	5	23	20
C	Elective Subjects	3	6-8	5	21	15
	Sub Total For Part - III	24			136	107
4	Part – IV					
A	Non Major Elective Courses	2	2	2	4	4
B	Skill Based Subjects	6	2	2	12	12
C	Environmental Studies	1	2	2	2	2
D	Value Education	1	2	2	2	2
	Sub Total For Part – IV	10		-	20	20
5	Part - V					
	Extension Activities	1	-	1	-	1
	Sub Total For Part V	1				1
	Total	39			180	140

Part - I & Part – II:

Business Hindi is offered as the first language under Part-I. Hindi is taught from alphabets. As the students of this programme are trained to become entrepreneurs and professionals, there is a need for them to know Hindi so that there wouldn't be any language problem when they transact their businesses throughout the country.

For B.Com students, Tamil language is taught as a Non-Major Elective in the first and second semesters.

English Language is offered under Part-II in all semesters. In the first year, Prose, Poetry, Language Study and Composition and in the second semester, Prose, Extensive Reader, Language Study and Composition are taught to the students. In the third and fourth semesters, spoken English are taught with practical classes. In the fifth and sixth semesters, English for Competitive Examinations is taught so that the students can be confident in facing the competitive examinations. Thus, these courses are meant to develop the students' communicative skill and competitive skill.

Part III:

Core Courses are the basic courses compulsorily required for each of the programme of study. These will be related to the subject of the programme in which the students get his degree. The number of Core Courses shall be 17. Allied Courses cover two disciplines that are generally related to the main subject of the programme. There shall be four Allied Courses. There shall be three Core related electives.

Part IV:

Part IV consists of three areas such as Non-Major Elective Courses, Skill Based Subjects (Electives), Environmental Studies and Value education.

Part V: Extension and Extra-Curricular Activities.

V. Semesters:

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks. Each week has 30 working hours spread over 6 days a week.

VI. Credits:

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. The total minimum credits, required for completing the B.Com Programme is 140. The details of credits for individual components and individual courses are given in the above table.

VII. Course:

Each Course is to be designed variously under lectures / laboratory / seminar / practical training / assignments to meet effective teaching and learning needs.

VIII. Examinations:

i). There shall be examinations at the end of each semester, for odd semesters in the month of October / November; for even semesters in April/May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April/May.

ii). A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed or belated joining or on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after the completion of the programme.

IX. Condonation:

Students must have 75% of attendance in each paper for appearing the examination. Students who have 65% to 74% of attendance shall apply for condonation in the prescribed form with the prescribed fee. Students who have 50% to 64% of attendance shall apply for condonation in prescribed form with the prescribed fee along with the Medical Certificate. Students who have below 50% of attendance are not eligible to appear for the examination. They shall compensate the shortage after the completion of the programme.

X. Question Paper Pattern

Time: 3 Hours

Maximum Marks: 75

SECTION-A (10 X 1 =10 Marks)

Answer All Questions

(1-5) Multiple Choice

(6-10) Fill in the blanks

Two questions from each unit

SECTION-B (5 X 7 = 35 Marks)

Answer All Questions

(11-15) Questions shall be in the format of either (a) or (b)

Each question from each unit

SECTION-C (3 X 10 = 30 Marks)

Answer any THREE Questions

(16-20) Each question from each unit.

XI. Evaluation:

Performance of the students are evaluated objectively. Evaluation is done both internally and externally. They will be assessed continuously through Internal Assessment System and finally through summative(end) semester examination. To assess internally, there will be three examinations conducted centrally with a duration of two hours for each paper. In addition to continuous evaluation, the summative semester examination, which will be a written examination of three hours duration, would also form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 25 : 75.

The pattern of internal valuation shall be:

Test: 20 Marks (the average of best two tests out of three tests)

Assignment: 5 marks

Total: 25 marks.

In respect of practical papers, the ratio of marks to be allotted to internal assessment and to summative (end) semester examination is 40 : 60. The internal marks

will be calculated on the basis of marks secured at the model examination and marks awarded for the preparation of practical note book. The external marks will be calculated on the basis of the marks awarded by the internal examiner and the external examiner at the summative semester examination.

XII. Passing Minimum:

There is no passing minimum for Internal Assessment. The passing minimum for external Examinations shall be 27 out of 75 marks and passing minimum for a paper is 40%.

XIII. Classification of Students:

Candidates who have secured not less than 40% of marks in each paper shall be declared to have passed in that paper. Candidates who obtain 40% and above but below 50% shall be declared to have passed in Second Class. Candidates who obtain 50% and above but below 60% of the aggregate marks in Part-III shall be declared to have passed in Second Class and those who obtain 60% of marks and above shall be placed in the First Class. Candidates who obtain 75% and above shall be declared to have passed in Distinction provided he has not re-appeared for any paper during the course of the study.

XIV. Failed Candidates:

A candidate who has arrears in any paper in a semester examination will be permitted to proceed to the next semester classes. A candidate who has arrears may appear again in these failed papers at the November/April examinations. The internal assessment marks already obtained by him shall be carried over for the subsequent appearance also.

XV. Improvement of Internal Marks:

The student desirous of improving the internal assessment marks may request the Head of the Department. After obtaining permission from the Staff Council Meeting by the Head, the student may write improvement examinations in consultation with the course teacher. The marks obtained (when it is more than the previous marks) will be submitted to the Controller of Examinations for further adoption.

XVI. Auditor Training

As a part of the curriculum of the B.Com Programme, the students will have a training programme with the auditors for a period of thirty days at the end of the fourth semester during summer vacation. They will take professional training from the auditors at the nearest place of their residence. The auditors will be fixed from the panel of auditors maintained by the department. The course teacher, after getting concurrence from the auditors, will assign the auditors to the students according to the area of their residence. After completing their training for the period of thirty days, the viva-voce examination will be held for them at the beginning of the fifth semester. At the time of viva-voce examination, the students shall submit the certificate of attendance obtained from the auditors. In case of deficiency in the period of attendance, the students will not be permitted to attend the viva-voce examination. The shortage of attendance shall be compensated during the semester holidays of the subsequent semester.

XVII. Study Tour

Students are expected to participate in the field visit and the study tours organized by the department. Though study tour/field trip carries no credit, it is compulsory for the students to attend whereby the students can get an opportunity to gain practical knowledge. As such, observational visit to selected social welfare organizations, industries, trade centres, exhibitions, places of historical importance and the like will be considered as extra-curricular activities.

ABOUT THE DEPARTMENT:

VivekanandaCollege was started by Founder-President Swamiji Chidhbhanandhaji Maharaj of Sri Ramakrishna Tapovanam, Tirupparaatturai, Trichy in 1971 on the banks of the river Vaigai which is blissfully free from the noise and hurry, the crowds and distractions of the city.

VivekanandaCollege is a residential college functioning under Gurukula pattern. It is Man-making education, that is imparted in this institution. Culture, character and curriculum are the three facets of ideal education that make man a better man. This is possible only when the teacher and taught live together. The Gurukula system of Training is therefore a humble and systematic attempt in reviving the age old GURUGRIHAVASA for wholesome education. Attention to physical culture, devotion to duty, obedience to teachers, hospitality to guests, zest for life, love for the nation, and above all, humility and faith in the presence of God etc. are the values sought to be inculcated. All steps are taken to ensure the required atmosphere for the ideal life training.

VivekanandaCollege, Tiruvedakam West, Madurai District-625234 is an aided college established in 1971 and offers UG and PG courses. This College is affiliated to the MaduraiKamarajUniversity, Madurai. The Post Graduate and Research Department of Commerce, established in 1974, was recognized as the Research Centre to offer M.Phil Degree Course in Commerce (Full-Time) and Ph.D in Commerce (Full-Time & Part-Time)

The Post Graduate and Research Department of Commerce has Entrepreneurship Development Cell functioning in a full swing for the development of the students towards Entrepreneurial Skills.

The Post Graduate and Research Department of Commerce of VivekanandaCollege, Tiruvedakam West, Madurai District-625234 approached the CED and expressed their desire to enter an MoU which would make avenues to the students to get appropriate training for the development of entrepreneurial skills.

The Department has established an MoU with the Institute of Company Secretaries of India, Madurai Chapter and thereby the Department has been recognized as the centre to teach the students of VivekanandaCollege for foundation courses in the Department itself.

The Department has reached an MoU with the SHARP Foundations, a division of Madurai Chamber of Commerce to train our students on life skills.

Unique Features Curriculum:

- Computer Subjects – MS Office and Tally
- Research Project with Field Work
- Business Hindi
- Research Colloquium
- Periodical Guest Lecture
- Well Equipped Library
- Well Equipped Computer Lab
- E – Learning
- Internet Facility with Wi-Fi Connectivity
- ICT Interactive Teaching
- Smart Class Facility
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Career:

- Career Oriented Subjects
- C,VB, Oracle, Web Designing
- Coaching for NET/SET/TRB/TET
- Coaching for Competitive Examinations
- UGC Career Oriented Programme – Tally
- Soft Skills Training Programme
- Career Guidance & Placement Cell
- Arranging Factory Visits.

Community:

- Seminars and Workshops
- Entrepreneurial Programme
- Consumer Awareness Programme
- Conducting Educational Tours

Vision:

- To envision the Dept. of Commerce as a Research Centre of Excellence in Commerce and creates professionals with ethical values.

Mission:

- To design the courses integrating Curriculum, Career and Community.
- To educate the students to become excellent and ethical business consultants, chartered accountants, entrepreneurs and business managers.
- To develop the students to become socially responsible and globally employable through our course structure.
- To empower the students through training and facilitation.
- To establish close linkage with industry, business, professionals and government so as to enhance the work experience of the students.

Goals:

The Department of Commerce Educates the Students

- To acquire and enhance accounting skills

- To possess computer skill in business management
- To acquaint with the provisions for business laws
- To prepare for competitive examinations
- To demonstrate soft skills
- To exhibit communicative skill
- To develop entrepreneurial skill
- To make them employable in the field of commerce and industry.

Courses Offered

- B.Com
- M.Com
- M. Phil (Full-Time)
- Ph.D (Full-Time)
- Ph.D (Part-Time)
- Certificate Courses
 - Personality Development
 - Entrepreneurship Development
 - Forensic Accounting
- UGC approved Career Oriented Programme – Tally ERP

Faculty Members:

Dr. S. Raja, M.Com., M.Phil., BGL., PGDCA., M.Sc (IT)., Ph.D., (Head)

Dr. K. Alagesan., M.Com., M.Phil., Ph.D.,

Sri. T. Venkatesan., M.Com., B.Ed., M.Phil., PGDCA.,

Dr. S. Pasupathi., M.Com., M.Phil., Ph.D.,

Dr. K. Karthikeyan., M.Com., M.Phil., B.Ed., PGDCA., Ph.D., M.B.A.,

Dr. K. Chellapandian., M.Com., M.B.A., M.Sc. (Psy.), M.Phil., B.Ed., PGDCA., DGT., Ph.D.,

Dr. S. Chandrasekaran, M.Com., M.Phil., PGDCA., Ph.D.,

Dr. C.Vadivel., M.Com., M.Phil., B.Ed., PGDCA., Ph.D.,

Sri. M.Velpandian, M.A., M.Phil., Dip. In Hindi. (Part – Time Hindi Teacher)

TIME TABLE

SEMESTER – I

DAY / PERIOD	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					

SEMESTER – II

DAY / PERIOD	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>
Monday					
Tuesday					
Wednesday					

Thursday					
Friday					
Saturday					

SEMESTER – III

<i>DAY / PERIOD</i>	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					

SEMESTER – IV

<i>DAY / PERIOD</i>	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					

SEMESTER – V

<i>DAY / PERIOD</i>	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					

SEMESTER – VI

<i>DAY / PERIOD</i>	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Residential & Autonomous – A Gurukula Institute of Life Training)
[Affiliated to Madurai Kamaraj University]

CBCS - DISTRIBUTION OF CREDIT

B.Com.

(For those who joined in June 2015 onwards)

Study Component	SEMESTER						Total Credit
	I	II	III	IV	V	VI	
Hindi	-	-	3	3	-	-	6
English	2	1+1	-	+1	-	1	6
Core Subject	13	13	12	13	13	8	72
Allied Subject	5	5	5	5	-	-	20
Non Major Elective	2	2	-	-	-	-	4
Skill Based Subject	-	-	2	2	2	6	12
Elective Subject	-	-	-	-	10	5	15
Environmental Study	-	-	-	-	2	-	2
Value Education	-	-	-	-	-	2	2
Extension Activity	-	-	-	-	-	1	1
TOTAL	22	22	22	24	27	23	140

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234

Choice Based Credit System for **B.Com.**

SCHEME OF EXAMINATION

(For those who joined in June 2016 and after)

FIRST SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	---	Hindi	2	*			
II	English	P2CE11	Communicative English	5	3	25	75	100
III	Core	04CT11	Financial Accounting – I	7	5	25	75	100
	Core	04CT12	Business Correspondence & Office Methods	5	4	25	75	100
	Core	04CT13	Principles of Management	5	4	25	75	100
	Allied	04AT11	Managerial Economics	5	5	25	75	100
IV	Non Major	04NE11	Fundamentals of Financial Accounting	2	2	25	75	100
			TOTAL	31	23			

SECOND SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	---	Hindi	2	*			
II	English	P2CE21	Functional English	5	3	25	75	100
III	Core	04CT21	Financial Accounting – II	7	5	25	75	100
	Core	04CT22	Banking Theory, Law & Practice	5	4	25	75	100
	Core	04CP23	Lab-I MS Office	4	4	40	60	100
	Allied	04AT21	Entrepreneurship Development	6	5	25	75	100
IV	Non Major	04NE21	Elements of Income-Tax	2	2	25	75	100
			TOTAL	31	24			

THIRD SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	P1LH31	Business Hindi – I	4	3	25	75	100
II	English	P2CE31	English Through Drama and Poetry	5	3	25	75	100
III	Core	04CT31	Advanced Accounting	7	4	25	75	100
	Core	04CT32	Income Tax Law & Practice – I	5	4	25	75	100
	Core	04CT33	Company Law and Secretarial Practice	5	4	25	75	100
	Allied	04AT31	Marketing	6	5	25	75	100
IV	Skill Based	04SB31	Quantitative Aptitude	2	2	25	75	100
			TOTAL	34	25			

(For those who joined in June 2016 and after)
FOURTH SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	P1LH41	Business Hindi - II	4	3	25	75	100
II	English	P2CE41	English Through Classics	5	3	25	75	100
III	Core	04CT41	Corporate Accounting	7	5	25	75	100
	Core	04CT42	Income Tax Law & Practice – II	5	4	25	75	100
	Core	04CT43	Commercial Law	5	4	25	75	100
	Allied	04AT41	Business Statistics	6	5	25	75	100
IV	Skill Based	04SB41	Reasoning Ability	2	2	25	75	100
			TOTAL	34	26			

FIFTH SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
II	English	P2CE51	English For Carrier Development	1	1	100	--	100
III	Core	04CT51	Cost Accounting	6	5	25	75	100
	Core	04CT52	Indirect Tax Laws	6	4	25	75	100
	Core	04CP53	On the Job Training	--	4	--	100	100
	Elective	04EP1A 04EP1B	Income Tax Law & Practice III and Wealth Tax / E-Commerce	6	5	25	75	100
	Elective	04EP2A 04EP2B	Advanced Corporate Accounting / Customs – Procedures and Practice	7	5	25	75	100
IV	ES	ESUG51	Environmental Studies	2	2	25	75	100
	Skill Based	04SB51	Business Mathematics	2	2	25	75	100
			TOTAL	30	28			

SIXTH SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
II	English	P2CE61	English For Professional Excellence	1	1	100	--	100
III	Core	04CT61	Auditing	7	4	25	75	100
	Core	04CP62	Lab-II: Financial Accounting Using Tally	6	4	40	60	100
	Elective	04EP3A 04EP3B	Management Accounting / Financial Services	8	5	25	75	100
IV	VE	VEUG61	Value Education	2	2	25	75	100
IV	Skill Based	04SB61	Accounting Standards and IFRS	2	2	25	75	100
	Skill Based	04SB62	Computer Awareness	2	2	25	75	100
	Skill Based	04SB63	Marketing Aptitude and General Awareness	2	2	25	75	100
V	EA	EAUG61	Extension Activities		1		100	100
			TOTAL	30	23			
			TOTAL NUMBER OF HOURS	180				
			TOTAL NUMBER OF CREDIT		140			

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234Choice Based Credit System for **B.Com.****SCHEME OF EXAMINATION****(For those who joined in June 2017 and after)****FIRST SEMESTER**

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	---	Hindi	2	*			
II	English	P2CE11	Communicative English	5	3	25	75	100
III	Core	04CT11	Financial Accounting – I	7	5	25	75	100
	Core	04CT12	Business Correspondence & Office Methods	5	4	25	75	100
	Core	04CT13	Principles of Management	5	4	25	75	100
	Allied	04AT11	Managerial Economics	5	5	25	75	100
IV	Non Major	04NE11	Fundamentals of Financial Accounting	2	2	25	75	100
			TOTAL	31	22			

SECOND SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	---	Hindi	2	*			
II	English	P2CE21	Functional English	5	3	25	75	100
III	Core	04CT21	Financial Accounting – II	7	5	25	75	100
	Core	04CT22	Banking Theory, Law & Practice	5	4	25	75	100
	Core	04CP23	Lab-I MS Office	4	4	40	60	100
	Allied	04AT21	Entrepreneurship Development	6	5	25	75	100
IV	Non Major	04NE21	Elements of Income-Tax	2	2	25	75	100
			TOTAL	31	24			

THIRD SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	P1LH31	Business Hindi – I	4	3	25	75	100
II	English	P2CE31	English Through Drama and Poetry	5	3	25	75	100
III	Core	04CT31	Advanced Accounting	7	4	25	75	100
	Core	04CT32	Income Tax Law & Practice – I	5	4	25	75	100
	Core	04CT33	Company Law and Secretarial Practice	5	4	25	75	100
	Allied	04AT31	Marketing	6	5	25	75	100
IV	Skill Based	04SB31	Quantitative Aptitude	2	2	25	75	100
			TOTAL	34	25			

(For those who joined in June 2017 and after)

FOURTH SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
I	Hindi	P1LH41	Business Hindi - II	4	3	25	75	100
II	English	P2CE41	English Through Classics	5	3	25	75	100
III	Core	04CT41	Corporate Accounting	7	5	25	75	100
	Core	04CT42	Income Tax Law & Practice – II	5	4	25	75	100
	Core	04CT43	Commercial Law	5	4	25	75	100
	Allied	04AT41	Business Statistics	6	5	25	75	100
IV	Skill Based	04SB41	Reasoning Ability	2	2	25	75	100
			TOTAL	34	26			

FIFTH SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
II	English	P2CE51	English For Carrier Development	1	1	100	--	100
III	Core	04CT51	Cost Accounting	6	5	25	75	100
	Core	04CT52	Goods and Services Tax Law	6	4	25	75	100
	Core	04CP53	On the Job Training	--	4	--	100	100
	Elective	04EP1A 04EP1B	E-Commerce / Income Tax Law & Practice III	6	5	25	75	100
	Elective	04EP2A 04EP2B	Advanced Corporate Accounting / Customs – Procedures and Practice	7	5	25	75	100
IV	ES	ESUG51	Environmental Studies	2	2	25	75	100
	Skill Based	04SB51	Business Mathematics	2	2	25	75	100
			TOTAL	30	28			

SIXTH SEMESTER

Part	Study Comp.	Subject Code	Title Of the Paper	Hrs	Crd	Sess. Marks	Summ. Marks	Tot.
II	English	P2CE61	English For Professional Excellance	1	1	100	--	100
III	Core	04CT61	Auditing	7	4	25	75	100
	Core	04CP62	Lab-II: Financial Accounting Using Tally	6	4	40	60	100
	Elective	04EP3A 04EP3B	Management Accounting / Financial Services	8	5	25	75	100
IV	VE	VEUG61	Value Education	2	2	25	75	100
IV	Skill Based	04SB61	Insurance Practice	2	2	25	75	100
	Skill Based	04SB62	Computer Awareness	2	2	25	75	100
	Skill Based	04SB63	Marketing Aptitude and General Awareness	2	2	25	75	100
V	EA	EAUG61	Extension Activities		1		100	100
			TOTAL	30	23			
			TOTAL NUMBER OF HOURS	180				
			TOTAL NUMBER OF CREDIT		140			

Department of Commerce
Course: B.Com. - CBCS Syllabus – Semester – I
(For those who joined in June 2014 and After)

PART – I : Language		
Subject Title : Hindi – I		
Subject Code:	Hours per week: 2	Credit: 2

mn~ns”;-

- 1 gekjh jk’VHkk’kk fgUnh dks tku ldrs gSA
- 2 gekjs Kku dks o`fn/k dj ldrs gSA
- 3 mRrj Hkkjr esa ukSdj ikus dsfy, cgqr mi;ksxh Hkk’kk gS A

UNIT-I o.kZekyk,Wa(Alphabets)Loj(Vowels)
O;atu(Consouants)

UNIT-II vk/kkv{kj(Half letters)ckjg[kfM;kWa(Matharas)
fcana v{kj(Bindu letters)

UNIT-III okjksa ds uke(Name of Days)
eghuksa ds uke(Name of Months)

UNIT-IV lqcks/k fgUnh cksf/kuh-1
(Suhodh Hindi Bodhini -1
(Lesson No.1-10)

UNIT-V O;kdj.k(Grammer)
1.fof/k (Imperative)
2.lkekU; orZekudky(Simple Present Tense)
3.rkdkfydorZ ekudky(Present Continuous Tense)
4.lkekU; Hkfo’;r dky(Simple Future Tense)
5.lkekU; Hkwrdky(Simple Past Tense)

Text Book

lqcks/k fgUnh ikBekyk–1 nf{k.kHkkjr fgUnh izpkjIHkk Vhuxj psUuS– 600017.
“Subodh hindi patmala-1”,Dakshin Bharat Hindi PracharSabha,T.Nagar,
Chennai – 600017.

DEPARTMENT OF ENGLISH

Programme: B.A., B.Com., B.Com.(CA), & B.Sc.

(For the students of the Academic Year 2016-2017 onwards)

PART – II : English		SEMESTER–I
Subject Title : Communicative English		
Course Code: P2LE11/ P2CE11	Hours per week: 5	Credit: 3
CIA Marks: 25	ESE Marks: 75	Total Marks: 100

Objectives:

60 Hrs

Total number of hours per semester:

1. To develop listening and speaking skills
2. To increase the vocabulary of students
3. To improve reading skills
4. To develop competency in Grammar
5. To develop continuous writing

Syllabus

Unit-I Listening, Speaking and Reading Components

15 Hrs

Prose

1. Rabindranath Tagore - Cabuliwallah
2. Khushwant Singh – Karma
3. R.K. Narayan – Sweets for Angels
4. K.A. Abbas - Sparrows
5. Premchand – The Golden Watch

Unit-II

Language Study

15 Hrs

- Sentences, Clauses, and Phrases
- Parts of Speech
- Nouns
- Pronouns
- Determiners
- Articles
- Adjectives
- Verbs
- Adverbs
- Some Common Adjectives and Adverbs

Book: A Textbook of English Grammar and usage by K.V. Joseph

Second Edition (2012), TATA McGraw Hill Education Private Limited,
New Delhi.

Unit-III

15 Hrs

Composition

- Letter writing - Formal Letters & Informal letters
- Descriptive writing – General topics (Paragraph)

Unit-IV Extensive Reading: Short Stories

15 Hrs

- Young Naren – by Brahmachari Amal.

(From “A Simple life of Swami Vivekanada”

Advaita, Kolkata.

- A Story of Initiation – by Sri Aurobindo Society. From *Stories and Anecdotes from the Mother*. Pondicherry.
- Glory at Twilight – Bhabani Bhattacharya
- The Martyr’s Corner – R.K. Narayan

Unit-V

Translation

- Translation of Sentences and Stories from Tamil to English/ English to Tamil (Passages will be supplied.)

SEMESTER – I

(For those who joined in June 2016 and after)

PART – III : Core Subject Theory		
Subject Title : FINANCIAL ACCOUNTING – I		
Subject Code: 04CT11	Hours Per Week: 7	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire knowledge of the financial accounting principles and practices.
- To familiarize the basic concepts in BRS and preparation of final accounts.
- To understand the procedures involved in the computation of depreciation and Accounts of Non – Trading Concerns

UNIT-I

[21 Hours]

Book- Keeping – Accounting-Objectives-Methods of Accounting-Accounting Concepts and Conventions – Processing of Accounting - Journal – Ledger – Cash Books – Trial Balance.

UNIT-II

[21 Hours]

Bank Reconciliation Statement - Errors and their Rectification
Bills of Exchange (Problems) - Accommodation Bills (Theory only).

UNIT-III

[21 Hours]

Final Accounts of Sole Trading Concerns.

UNIT-IV

[21 Hours]

Depreciation - Straight Line Method-Written Down Value Method (Problems)– Remaining Methods (Theory only).Average Due Date (Simple Problems only)
Capital and Revenue items-Distinction between Capital and Revenue Receipts and Losses (Theory only)

UNIT-V

[21 Hours]

Accounts of Non -Trading Concerns - Receipts and Payments -
Income and Expenditure Account and Balance Sheet.

TEXT BOOK:

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

SEMESTER – I
(For those who joined in June 2015 and after)

PART – III : Core Subject Theory		
Subject Title : BUSINESS CORRESPONDENCE& OFFICE METHODS		
Subject Code: 04CT12	Hours Per Week: 5	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To know the principles, objectives and importance of communication in commerce and trade.
- To provide an overview of Business Correspondence in the day-to-day business world.
- To familiarize the students with the concept of mailing and maintenance of records.

UNIT-I

General Principles: Business Correspondence – Meaning – Form - Characteristics of a Good Business Letter. Letters of Application –Application for a Situation [15 Hours]

UNIT-II

Trade Letters: Trade Enquiries and Replies – Offers and Quotations–Orders- Placing, Confirmation–Collection Letters– Circular Letters-Meaning of Circular Letter. Letter Relating to Admission –Retirement and Death of a Partner– Letters Informing Change of Business and Business Premises.Letter Announcing Clearance Sale.[15 Hours]

UNIT-III

Banking Correspondence: Correspondence Between Banker and Customer –Relating to Opening and Closure of Accounts Letter Requesting Overdraft and Loan Facilities –Letter Ordering Stop Payment of a Cheque.

Insurance Correspondence: Correspondence Between Insured and Insurer with Regard to Claims and Settlements–Letter of Complaints with Regard to Damage to Goods for Transit.[15 Hours]

UNIT-IV

Organisation of a Modern Office:Office- meaning - Functions And Importance - Office System and Routines - Flow of Work - Office Manuals – meaning and types – *Office* Machines and Equipments -Necessity for Various Types of Equipments - Basic Principles in the Selection of Office Equipments[15 Hours]

UNIT-V

Maintenance of Records: Making Records - Paper Work in the Modern Office - Office Rooms - Forms Control – Design - Continuous Stationery.

Filing: Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing [15 Hours]

TEXT BOOK:

R.S.N. Pillai & Bagavathi, “**Modern Commercial Correspondence**”, S.Chand& Company Ltd, New Delhi, 2008.

REFERENCE BOOKS:

1. Rajendra Pal Korahill, “**Essentials of Business Communication**”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “**Business Communication**”, R.Chand & Co, New Delhi, 2003.
3. R.S.N. Pillai & Bagavathi, “**Office Management**”, S.Chand& Company Ltd, New Delhi, 2003.
4. Dr.T.Ramasamy, “**Office Management**”, Gold Books Publishing House, Srivilliputtur, 2010.

SEMESTER – I
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : PRINCIPLES OF MANAGEMENT		
Subject Code: 04CT13	Hours Per Week: 5	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to understand and appreciate the contribution made by management thinkers.
- To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.
- To provide opportunities to apply the general functions of management in day-to-day managerial practice.

UNIT-I

[15 Hours]

Management: Meaning and Functions – Different Approaches to the Study of Management – Contributions of Henri Fayol, F.W. Taylor and Peter F. Drucker – Management By Objectives – Management By Exception – Authority and Responsibility.

UNIT-II

[15 Hours]

Planning: Importance – Objectives – Process of Planning – Decision Making – Methods of Planning – Obstacles to Effective Planning Techniques.

UNIT-III

[15 Hours]

Organising: Nature and Importance – Formal and Informal Organization – Delegation and Decentralisation – Departmentalisation – Span of Management – Line and Staff and Functional Relationship – Organisation Chart.

UNIT-IV

[15 Hours]

Staffing: Recruitment – Selection – Promotion and Appraisal – Training – Job Analysis and Evaluation.

Directing: Human Aspects of Management – Motivation – Leadership – Supervision – Communication – Barriers to Communication – Communication Media.

UNIT-V

[15 Hours]

Controlling: Basic Requirements – Information Feedback – Control Process – Fixation of Standards – Measurement of Performance.

Coordination: Nature of Coordination – Problems of Coordination – Effective Coordination.

TEXT BOOK:

K.Natarajan and K.P.Ganesan., “**Principles of Management**”, Himalaya Publishing House, New Delhi, 2012

REFERENCE BOOKS:

1. Gupta R. N., “**Principles of Management**”, S. Chand & Company Ltd., New Delhi, 2012.
2. Dr.T.Ramasamy., “**Principles of Management**”, Gold Books Publishing House, Srivilliputtur, 2013.

SEMESTER – I
(For those who joined in June 2016 and after)

PART – III : Allied Subject Theory		
Subject Title : MANAGERIAL ECONOMICS		
Subject Code: 04AT11	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To acquire the knowledge of the General Principles and theories of Managerial Economics.
- To enable the students to gain deep managerial economics to decision making.
- To enable the students to understand the micro and macroeconomic concepts which relevant to business decisions.
- To help the students to understand the application of economic principles in business management.

UNIT-I [18 Hours]

Introduction to Managerial Economics: Definition, Nature and Scope; Fundamental Economic Principles that aid Managerial Decisions - Opportunity Cost Principle, Incremental Principle, Principle of Time Perspective, Discounting Principle and Equimarginal Principle.

UNIT-II [18 Hours]

Demand Analysis and Demand Forecasting: Meaning and Definition of Demand, Law of Demand, Exceptions to Law of Demand, Determinants of Demand; Demand Forecasting - Meaning Objectives, Factors involved in Demand Forecasting, Methods of Demand Forecasting - Time Series Analysis – Importance of Time Series Analysis in Business – Components of Time Series – Methods of Estimating Trend.

UNIT-III [18 Hours]

Indifference Curve Analysis: Scale of preference – Indifference Schedule – Indifference Curve – Indifference Map – Properties of Indifference Curve – Marginal Rate of Substitution – Consumer’s Equilibrium – Income Effect.

UNIT-IV [18 Hours]

Production Function: Concept of Production Function - Factors – Law of Diminishing Returns – Law of Increasing Returns – Law of Constant Returns – Law of Variable Proportions and Economics of Scale – Isoquant Curve – Least Cost Combination.

UNIT-V [18 Hours]

Cost and Revenue Analysis: Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Short-run and Long-run Cost Curves; Revenue Analysis - Meaning, Average Revenue and Marginal Revenue - Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

TEXT BOOK:

Dr. S. Sankaran., “**Managerial Economics**”, Margham Publication, Chennai, 2013.

REFERENCE BOOKS:

1. R.L. Varshney and K.L. Maheswari., “**Managerial Economics**”, Sultan Chand and Sons, New Delhi, 2012.
2. D. N. Dwivedi., “**Managerial Economics**”, Vikas Publishing House Pvt. Ltd, New Delhi, 2010.

SEMESTER – I

(For those who joined in June 2014 and after)

PART – IV : Non Major Elective		
Subject Title : FUNDAMENTALS OF FINANCIAL ACCOUNTING		
Subject Code: 04NE11	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To acquire knowledge in principles of book keeping and its features.
- To understand the procedures involved in the accounting process and its applications.
- To equip the students with skills for recording various kinds of business transactions
- To enable the students to acquire skills in preparing final accounts of sole proprietor.

UNIT - I

[6 Hours]

Introduction to Accounting: Meaning and Definition of Book Keeping - Meaning and Definition of Accounting - Distinction between Book Keeping and Accounting - Functions of Accounting - Characteristics of Accounting - Objectives of Accounting - Advantages & Limitations of Accounting.

UNIT -II

[6 Hours]

Books of Original Record - Journal: Various Terms Used in Accounting - Types of Accounts - Meaning - Double Entry System of Book Keeping - Meaning - Rules of Double Entry - Advantages of Double Entry System - Distinction Between Single Entry System and Double Entry System - Format of Journal Entry - Preparation of Journal Entries - Practical Exercises for the Preparation of Journal Entries.

UNIT- III

[6 Hours]

Main Book of Accounts - Ledger: Meaning of Ledger - Subdivision of Ledger - Difference Between Journal and Ledger - Standard form of Ledger Account - Method of Ledger Posting - Method of Closing and Balancing of Accounts in the Ledger - Practical Exercises for the Preparation of Ledger.

UNIT- IV

[6 Hours]

Trial Balance: Meaning of Trial Balance - Objectives in Drawing up a Trial Balance - Defects of Trial Balance - Standard Form of Trial Balance - Practical Exercises for the Preparation of Trial Balance.

UNIT- V

[6 Hours]

Final Accounts of a Sole Proprietor: Meaning of Final Accounts - Objectives of Final Accounts - Distinction Between Trial Balance and Balance Sheet - Trading Account - Meaning, Purpose, and its Format - Profit and Loss Account - Meaning, Purpose, and its Format - Balance Sheet - Meaning, Purpose, and its Format - Simple Adjustments in Final Accounts - Practical Exercises for the Preparation of Final Accounts.

TEXT BOOK:

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.

4. R. L.Gupta and M.Radhaswamy., “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, 2012.

பகுதி-IV –Non Major Elective - Tamil

முதல் பருவம் - பாடத்திட்டம்

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

PART- IV: Language Tamil Subject		
Subject Title: தமிழ் மொழியின் அடிப்படைக்கூறுகளும் தமிழ் இலக்கிய வரலாறும்		
Subject Code: LTNEIA	Hours per week: 2	Credit: 2
Seasonal Marks: 25	Summative marks: 75	Total Marks: 100

அலகு: 1

தமிழ் எழுத்துக்கள் - முதல் எழுத்துக்கள் - விளக்கம் - உயிர் மெய் எழுத்துக்கள்.

அலகு: 2

தமிழ் சார்பெழுத்துக்கள் - விளக்கம் - சார்பெழுத்துக்களின் பத்துவகைகள்

அலகு: 3

சங்கஇலக்கியம், நீதி இலக்கியம் - இலக்கிய வரலாறு

அலகு: 4

காப்பிய இலக்கியம் - சைவ வைணவ இலக்கியம் - இலக்கிய வரலாறு

அலகு: 5

வாக்கிய அமைப்பு - எழுவாய் - பயனிலை - செயப்படுபொருள்

பார்வை நூல்:

1. நல்ல தமிழ் எழுத வேண்டுமா? - அ.கி.பரந்தாமனார்
2. நன்னூல் காண்டிகையுரை, சோம இளவரசு, மணிவாசகர் பதிப்பகம், மதுரை
3. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்

பகுதி-IV –Non Major Elective - Tamil

முதல் பருவம் - பாடத்திட்டம்

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

PART- IV: Language Tamil Subject		
Subject Title: தாள்:1-சிறப்புத்தமிழ் : நீதி இலக்கியமும் தமிழ்இலக்கிய வரலாறும்		
Subject Code: LTNEIB	Hours per week: 2	Credit: 2
Seasonal Marks: 25	Summative marks: 75	Total Marks: 100

அலகு:1

திருக்குறள் - கேள்வி அதிகாரம் - அன்புடைமை அதிகாரம்

அலகு:2

நாலடியார் - கல்வி அதிகாரம் - முதல் ஐந்து பாடல்கள்

அலகு:3

நீதிக்கதைகள் - தெனாலிராமன் - முல்லா - ஈசாப் கதைகள்- ஒவ்வொன்றிலும் முதல் பத்துக்கதைகள்

அலகு:4

சங்க இலக்கியம், நீதி இலக்கியம் - இலக்கிய வரலாறு

அலகு:5

காப்பிய இலக்கியம் - சைவ வைணவ இலக்கியம் - இலக்கிய வரலாறு

பார்வை நூல்:

1. திருக்குறள். நாலடியார்
2. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்
3. முல்லை முத்தையா என்.சி.பி.எச் பிரைவேட் லிமிடெட், சென்னை

SEMESTER – II

(For those who joined in June 2014 and After)

PART – I : Language		
Subject Title : Hindi – I		
Subject Code:	Hours per week: 2	Credit: 2

mn~ns”;-

1 gekjh jk’VHkk’kk fgUnh dks tku ldrs gSA

2 gekjs Kku dks o`fn/k dj ldrs gSA

3 mRrj Hkkjr esa ukSdjh ikus dsfy, cgqr mi;ksxh Hkk’kk gS A

UNIT-I lqcks/k fgUnh ikBekyk–1

(SUBODH HINDI PATMALA-1) (Lesson:11-20)

UNIT-II fxfUr;kWa(Numericals)fyx(Gender)opu(Number)

(1-50 with Fractions)

UNIT-III O;kdj.k(Grammer)

1 viw.kZ Hkwrdky(Past Continuous Tense)

2 vklUu Hkwrdky(Present Perfect Tense)

3 iw.kZ Hkwrdky(Past Perfect Tense)

4 The Use of “us”

5 The Use of “Id”

6 The Use of “pqd”

UNIT-IV tkuojksa ds uke(Name of Animals)

lkf{k;ksa ds uke(Name of Birds)

UNIT-V rjdkfj;ksa ds uke(Name of Vegetables)

Qyksa ds uke(Name of Birds)

Text Book:

lqcks/k fgUnh ikBekyk–1 nf{k.k.Hkkjr fgUnh izpkjHkk Vhuxj psUuS– 600017.

“Subodh Hindi Patmala-1”,Dakshin Bharat Hindi Prachar Sabha,T.Nagar,
Chennai – 600017.

DEPARTMENT OF ENGLISH

Programme: B.A., B.Com., B.Com.(CA), & B.Sc.

(For the students of the Academic Year 2016-2017onwards)

PART – II : English	SEMESTER–II
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Course : Functional English		
Course Code: P2LE21/ P2CE21	Hours per week: 5	Credit: 3
CIA Marks: 25	ESE Marks: 75	Total Marks: 100

Objectives:

60 Hrs

Total number of hours per semester:

1. To develop listening and speaking and reading skills
2. To develop Information and Communication Technology (ICT) Skills
3. To develop presentation skills
4. To develop competency in Grammar

Syllabus

Unit-I Listening, Speaking and Reading Components (15 Hrs)

Prose

- | | | |
|-------------------------------|---|--------------------------|
| 1. My Visions for India | – | A.P.J.Abdul Kalam |
| 2. Mahatma Gandhi | – | V.S.Srinivasa Sastri |
| 3. Computer and Common Sense | – | Roger Hunt & John Shelly |
| 4. The Golden Age of Cricket– | | Neville Cardus |
| 5. On Keyhole Morals | – | A.G.Gardiner |

Unit-II

15 Hrs

Language Study

- Tenses and their Uses
- Active and Passive Voice
- Concord or Agreement
- Preposition
- Conditional Sentences

Book: A Textbook of English Grammar and usage by K.V. Joseph

Second Edition (2012), TATA McGraw Hill Education Private Limited, New Delhi.

Unit-III

15 Hrs

Composition

- Letter Writing – Informal Letters
- Hints Development
- Descriptive Writing

Unit –IV

Extensive Reading: Short Stories

- | | | |
|----------------------------|---|-------------------|
| 1. Upper Division Love | – | Manohar Malgonkar |
| 2. The Tiger in the Tunnel | – | Ruskin Bond |
| 3. A Devoted Son | – | Anitha Desai |
| 4. The Lost Child | – | Mulk Raj Anand |
| 5. Tree Speaks | – | C.Rajagopalachari |

Unit –V

15 Hrs

Translation

- Translation of Sentences and Stories from Tamil to English / English to Tamil (Passages will be supplied.)

SEMESTER – II
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : FINANCIAL ACCOUNTING – II		
Subject Code: 04CT21	Hours Per Week: 7	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire the knowledge of consignment and joint venture.
- To make familiarize with branch and department accounts.
- To understand the procedures involved in the computation of insurance claims.

UNIT-I [21 Hours]

Consignment-Accounting Records-Cost Price and Invoice Price – Valuation of Stock – Normal Loss – Abnormal Loss.

UNIT-II [21 Hours]

Joint venture-meaning- partnership Vs joint ventures- when a separate set of books is kept – when a separate books is not kept.

UNIT-III [21 Hours]

Single entry-Net worth method-Conversion Method.

UNIT-IV [21 Hours]

Branch Accounts-Dependent Branches-Debtors System - Cost Price and Invoice Price. Departmental Accounts-Allocation of Expenditure-Trading and Profit and Loss Account.

UNIT-V [21 Hours]

Self Balancing Ledgers.

Fire Insurance Claims- Loss of Stock.

Average clause – Loss of Profit (Theory only)

TEXT BOOK:

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal and S.C.Gupta.,“**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman.,“**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy.,“**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

SEMESTER – II
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : BANKING THEORY, LAW & PRACTICE		
Subject Code: 04CT22	Hours Per Week: 5	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the students with the functions of commercial banks and RBI.
- To impart knowledge about the various forms of banking services.
- To enable the students to learn various provisions of the Banking Regulations Act 1949, RBI Act and Negotiable Instrument Act 1881.

UNIT-I

[15 Hours]

Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking Vs Investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks - innovative services (Credit Card, Debit Card, ATM) – Central banking – RBI and its functions – Techniques of Credit control.

UNIT-II

[15 Hours]

Banker and Customer – Definition – General and Special relationship.

UNIT-III

[15 Hours]

Types of deposit accounts with the banker – Current accounts – Savings bank accounts – Fixed deposit accounts - Different types of customers-precautions to be taken before opening an account in the name of a new customer.

UNIT-IV

[15 Hours]

Negotiable instrument – Definition – Distinguishing features of a cheque, Bill and promissory Note – Endorsement – kinds of endorsement and their legal effects – Crossing of cheques – Different types of crossing – Marking of cheques.

UNIT-V

[15 Hours]

Paying and Collecting Bankers – Rights and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

TEXT BOOK:

E.Gordon & K.Natarajan., “**Banking Theory, Law & Practice**”, Himalaya Publishing House, Mumbai, 2013.

REFERENCE BOOKS:

1. Sundharam K.P.M. & Varshney P.N., “**Banking Theory, Law & Practice**”, Sultan Chand & Sons, New Delhi. 2012.
2. S.Gurusamy., “**Banking Theory, Law & Practice**”, Vijay Nicle Inpresents Ltd., Chennai, 2013.

SEMESTER –II

(For those who joined in June 2016 and after)

PART – III : Core Subject Practical		
Subject Title : LAB-1:MS-OFFICE		
Subject Code: 04CP23	Hours per week: 4	Credit: 4
Sessional Marks: 40	Summative Marks: 60	Total Marks: 100

OBJECTIVES:

- To expose the students on the practical applications of computer in business.
- To enable the students to learn the concepts of MS-Office.
- To understand the basic framework and how to work in Ms-Word, Ms-Excel and Ms-PowerPoint.

PRACTICAL LAB LIST FOR MS OFFICE

MS-WORD

1. Using MS-WORD to perform the following.
 - a) Format the text
 - b) Insert date, picture, table
 - e) Edit the text
2. Prepare Mail Merge
3. Design an invitation Card or Greetings Card using Word Art

MS-EXCEL

4. Excel Program to prepare Students Marks
5. Excel Program to prepare Electricity Bill
6. Excel Program to prepare List of Candidates selected for a job.
7. Excel Program to Calculate Income Tax
8. Excel Program to prepare Pay Bill
9. Prepare Chart using Marks details, Pay particulars, Sales and Profit details

MS-POWER POINT

9. Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
- 10 Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

TEXT BOOK:

R.K.Taxali., “PC Software for Windows Made Simple”, MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

REFERENCE BOOKS:

1. Sanjay Saxena , “MS-Office 2000”, Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
2. Timothy J.O’Leary and LindaiO’Leary , “MS-Office”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

(For those who joined in June 2016 and after)

PART – III : Allied Subject		
Subject Title : ENTREPRENEURSHIP DEVELOPMENT		
Subject Code: 04AT21	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to understand the concept of entrepreneurship.
- To expose the students to analyze the environment for potential business opportunities.
- To equip the students to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise.

UNIT-I

[18 Hours]

Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs – Kinds of Entrepreneurs - Factors Affecting Growth of Entrepreneurship – Internal, External, Socio, Demographic, Political and Economic – Motivation – Motivation Theories – Motivation Factors

UNIT-II

[18 Hours]

Entrepreneurial Talent Identification and Development – Selection and Training- Industrial Estates - Women Entrepreneurship – Peculiar Problems.

UNIT-III

[18 Hours]

Project identification - – Meaning of Project – Classification – Sources of Project Ideas – Project Formulation – Steps – Methods- Project Appraisal.

UNIT-IV

[18 Hours]

Entrepreneurial Development – Role of Institutions - Banks – NSIC, TIIC, SIPCOT, KVIC, DIC, NABARD – its functions – Incentives and Subsidies – Support of Central Government - Support of State Government - Special Schemes for Entrepreneurial Development – IRDP, PMEGP, Venture Capital Scheme.

UNIT-V

[18 Hours]

Project Report – Meaning – Contents – Types – Steps in Preparation – Qualities of a good Report.

TEXT BOOK:

E.Gordon K.Natarajan., “**Entrepreneurship Development**” Himalaya Publishing House, 2013.

REFERENCE BOOKS:

1. Khanka S.S., “**Entrepreneurial Development**”, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2013.
2. Desai Vasant., “**Entrepreneurial Development and Management**”, Himalaya Publishing House, New Delhi-2011.
3. Dr.SatishTaneja., “**Entrepreneur Development**” Himalaya Publishing House, New Delhi-2011.

(For those who joined in June 2014 and after)

PART – IV : Non Major Elective		
Subject Title : ELEMENTS OF INCOME TAX		
Subject Code: 04NE21	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To impart the knowledge of basic concepts of income tax law to the students.
- To equip the students with the application of income tax rules under various heads of income.
- To familiarize the students with the provisions of income tax law for assessment of income.

UNIT-I [6 Hours]

Basic concepts - Assessee - Person - Previous year - Assessment year.

UNIT-II [6 Hours]

Heads of Income.

UNIT-III [6 Hours]

Gross Total Income (only outlines of all heads of incomes): Deductions available to Individuals.

UNIT-IV [6 Hours]

Various forms used in the assessment of Individuals.

UNIT-V [6 Hours]

Assessment Procedure.

TEXT BOOK:(Current Edition Relevant to the Assessment Year)

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y.Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

இரண்டாம் பருவம் - பாடத்திட்டம்

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

PART- IV: Language Tamil Subject		
Subject Title: தமிழ் மொழித்திறன் அறிதலும் தமிழ் இலக்கிய வரலாறும்		
Subject Code: LTNE2A	Hours per week: 2	Credit: 2
Seasonal Marks: 25	Summative marks: 75	Total Marks: 100

- அலகு: 1 குறிப்பு எழுதுதல் - (பதினைந்து தொடர்களுக்கு) எடுத்துக்காட்டு: கணினி, சுற்றுலா, தமிழர் திருநாள், சேமிப்பு
- அலகு: 2 எழுதுதல் - பிழை நீக்கி எழுதுதல் - வல்லினம் மிகும் இடங்கள் - வல்லினம் மிகா இடங்கள்
- அலகு: 3 ஒலிக்குறிப்பு வேறுபாடு ல,ள,ழ,ர,ற,ந,ன,ண – சொற்கள் மூலம் விளக்குதல்
- அலகு:4 பிழையின்றிப்படித்தல் - ஏற்ற இறக்கம் கூறல் - சேர்த்தெழுதுதல் - பொருளறிந்து படித்தல்
- அலகு: 5 சிற்றிலக்கிய வரலாறு, இக்கால இலக்கிய வரலாறு

பார்வை நூல்:

1. நல்ல தமிழ் எழுத வேண்டுமா? – அ.கி. பரந்தாமனார். பாரி நிலையம்
2. நன்னூல் காண்டிகையுரை, சோம இளவரசு, மணிவாசகர் பதிப்பகம், மதுரை
3. தமிழ் இலக்கிய வரலாறு சி.பாலசுப்ரமணியன்
4. இனிய தமிழ் இலக்கணம், பேரா.க.இராமச்சந்திரன், குமரன் பதிப்பகம், தி.நகர்.சென்னை-17

பகுதி-IV –Non Major Elective - Tamil

இரண்டாம் பருவம் - பாடத்திட்டம்

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

PART- IV: Language Tamil Subject		
Subject Title: தாள்: 2-சிறப்புத்தமிழ் -தமிழர் கலைகளும் தமிழ் இலக்கிய வரலாறும்		
Subject Code: LTNE2B	Hours per week: 2	Credit: 2
Seasonal Marks: 25	Summative marks: 75	Total Marks: 100

- அலகு: 1 கலைகள் - கலைகள் பற்றிய விளக்கம் - கவின் கலைகள் - நுண் கலைகள்
- அலகு: 2 ஓவியக்கலை - இசைக்கலை – தொடர்புடைய செய்திகள்
- அலகு: 3 சிற்பக்கலை - கூத்துக்கலை – தொடர்புடைய செய்திகள்
- அலகு:4 சிற்றிலக்கிய வரலாறு
- அலகு: 5 இக்கால இலக்கிய வரலாறு

பார்வை நூல்:

1. மயிலை சீனி.வேங்கடசாமி, தமிழர் வளர்த்த அழகுக் கலைகள், மணிவாசகர் பதிப்பகம், மதுரை.
2. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்

SEMESTER – III

DEPARTMENT OF ENGLISH

Programme: B.A., B.Com., B.Com.(CA), & B.Sc.

(For the students of the Academic Year 2016-2017 onwards)

PART – II : English		SEMESTER–III
Subject Title : ENGLISH THROUGH DRAMA & POETRY		
Course Code: P2LE31/ P2CE31	Hours per week: 4	Credit: 3
CIA Marks: 25	ESE Marks: 75	Total Marks: 100

Objectives:

60 Hrs

Total number of hours per semester:

1. To make students read and appreciate English Plays
2. To make students appreciate English poetry
3. To motivate students to face Competitive Examinations
4. To develop continuous writing in English
5. To make students read extensively

Syllabus

Unit-I One Act Plays

(15

Hrs)

1. The First and the Last – John Galsworthy
2. Remember Caesar – G.Devoit
3. The Sheriff's Kitchen – Ronald Gow
4. The Boatswain's Mate – W.W.Jacobs and H.C.Sargent
5. The Pathfinder – Hermon Ould

Unit-II Poems

(15 Hrs)

1. Githanjali (Poem 50) – Rabindranath Tagore
2. The Earthen Goblet – Harinranath Chattopadhyaya
3. La Belle Dame Mercy – John Keats
4. Fidelity – William Wordsworth
5. Quality of Mercy – William Shakespeare
6. The Tiger and the Deer – Sri Aurobindo

Unit-III Objective English

(10 Hrs)

- Comprehension
- Spotting the Errors
- Sentence Fillers
- Cloze Test or Numbered Gaps

Text Book: *Objective English for Competitive Examinations* – Hari Mohan Prasad, Uma Rani Sinha, Tata McGraw Hill education Private Limited, New Delhi, 2010, Fourth Edition.

Unit-IV Composition

(10

Hrs)

- Dialogue Writing
- Paragraph Writing

Unit-V Extensive Reading:

(10 Hrs)

Hayavadana – Girish Karnad, Oxford University Press.

SEMESTER – III

(For those who joined in June 2014 and after)

PART – I : Core Subject Theory		
Subject Title : BUSINESS HINDI - I		
Subject Code: P1LH31	Hours per week: 4	Credit: 3
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

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Hours]

UNIT 2. **xn~;** : lqcks/k fgUnh ikBekyk&1 $\frac{1}{4}$ ikB 1&5 rd $\frac{1}{2}$

[12 Hours]

UNIT 3. **in~;** : lqcks/k fgUnh ikBekyk&1 $\frac{1}{4}$ ikB 1&4 rd $\frac{1}{2}$

[12 Hours]

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4- f'kdk;rh i=

[12 Hours]

UNIT 5. **vuqqokn vH;kl**

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- 4- fgUnh O;kdj.k&Hkkx 2] izdkf'kr o"kZ % 2011
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SEMESTER – III
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : ADVANCED ACCOUNTING		
Subject Code: 11CT31	Hours per week: 7	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To gain comprehensive understanding of all aspects relating to Partnership Accounting.
- To gain knowledge of accounting in Royalty Accounts.
- To make the students, to gain the knowledge of Hire Purchase and Instalment Accounts.

UNIT-I

[21 Hours]

Partnership Accounts – Past Adjustment and Guarantee – Admission of a New Partner – Retirement and Death of a Partner.

UNIT-II

[21 Hours]

Joint Life Policy – Dissolution of Firms – Piecemeal Distribution of Assets.

UNIT-III

[21 Hours]

Royalty Accounts – Accounting Records in the Books of Lessor and Lessee – Sub-Lease.

UNIT-IV

[21 Hours]

Hire Purchase and Instalment Accounts (Excluding Hire Trading Account and Stock and Debtors System)

UNIT-V

[21 Hours]

Insolvency of Individuals – Statement of Affairs and Deficiency Account.

TEXT BOOK:

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.

4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

SEMESTER – III
(For those who joined in June 2017 and after)

PART – III : Core Subject Theory		
Subject Title : INCOME TAX LAW & PRACTICE – I		
Subject Code: 04CT32	Hours per week: 5	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To equip the students with provisions of Income Tax Act, 1961 amended up-to-date.
- To enable the students to identify exempted income.
- To impart knowledge of residential status and Tax Liabilities.
- To familiarize students to compute income from salary, house property and other sources.

UNIT-I [15 Hours]

Introduction - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Gross Total Income – Total Income

UNIT-II [15 Hours]

Determination of Residential Status and Tax Liabilities – Incidence of Tax.

UNIT-III [15 Hours]

Incomes which do not form part of Total Income. (Exempted Incomes – u/s 10)

UNIT-IV [15 Hours]

Income from Salary.

UNIT-V [15 Hours]

Income from House Property – Income from Other Sources.

TEXT BOOK: (Current Edition Relevant to the Assessment Year)

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y.Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhanian., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

SEMESTER – III
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : COMPANY LAW AND SECRETARIAL PRACTICE		
Subject Code: 04CT33	Hours per week: 5	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to corporate entities.
- To impart the knowledge on formation of company, documents required and Acts pertaining to it in the formation process of a company.
- To enable the students to get familiarized with the regulatory frame work for companies in India.

UNIT-I

Joint Stock Companies – Meaning – Different Types- Different stages in the Formation of a Company under the Companies Act, 2013. [15 Hours]

UNIT-II

Memorandum, Articles of Association and Prospectus- Its Alteration - Shares and Debentures -Their Kinds – Transfer- Transmission of Shares. [15 Hours]

UNIT-III

Company meetings – Types of Meeting – Essentials – Quorum – Notice – Motions – Resolutions- Proxy – Voting – Duties of Secretary. [15 Hours]

UNIT-IV

Management of Companies – Directors, Managers and Managing Director – Appointment - Powers, Duties and Liabilities, Reports – Statutory Report – Auditors Report and Directors Reports. [15 Hours]

UNIT-V

Dividend – Rules Relating to the Payment of Dividend and Duties of Company Secretary. [15 Hours]

TEXT BOOK:

Kapoor N,D., “**Company Law& Secretarial Practice**”, 13th Ed., Sultan Chand & Sons, New Delhi, 2013.

REFERENCE BOOKS:

1. Pillai R.S.N. &Bagawathi.,“**Business Law**”, S. Chand & Co., New Delhi, 2013.
2. Kathiresan and Radha., “**Company law**”, Prasanna Publishers, Madras, 2012.
3. Srinivasan.,“**Company Law and Secretarial Practice**”, Margam Publications, Chennai, 2012.
4. The Companies Act, 2013, Professional Book Publishers, Delhi, 2014

5. Ravi Puliani and Mahesh Puliani, 'Companies Act, 2013' Bharat Law House Pvt. Lt., New Delhi, 2014.

SEMESTER – III
(For those who joined in June 2017 and after)

PART – III : Allied Subject Theory		
Subject Title : MARKETING		
Subject Code: 04AT31	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To acquire the basic knowledge of the concepts, principles, tools and techniques of marketing.
- To understand the importance of Marketing in the Business World.
- To enable students to understand the elements of the Marketing Mix, Product Mix, and Promotion Mix.

UNIT-I [18 Hours]

Marketing – Definition, Meaning and Importance – Services marketing – Tourism Marketing – Meaning and Importance – Practical Exposure on Tourism Marketing*.

UNIT-II [18 Hours]

Functions of Marketing – Classification – Exchange Functions – Buying, Assembling and Selling – Functions of Physical Supply – Transportation – Importance – Kinds of Transport – Storage and Warehousing.

UNIT-III [18 Hours]

Facilitating Functions – Standardization – ISI – Agmark – Financing – Marketing Risks and Coverage.

UNIT-IV [18 Hours]

Marketing Mix – Product – Product Planning – New Product Development Process – Product Diversification, Modification and Elimination – Product Life Cycle – Branding, Packaging and Labeling – Distribution Channel – Types – Channel Decision – Pricing – Objectives and Methods.

UNIT-V [18 Hours]

Promotion – Advertising – Advertisement Media – Media Selection – Advertisement Copy – Sales Promotion – Personal Selling – Salesmanship – Qualities of a Good Salesman.

**(Note: Students are expected to participate in the educational tours organized by the department. It is essential for the students to attend whereby the students can get an opportunity to gain practical knowledge on tourism marketing and its potential for employment opportunities)*

TEXT BOOK:

Bagavathi, R.S.N. Pillai., “**Modern Marketing: Principles and Practices**”, S. Chand & Company Ltd., New Delhi, 2013.

REFERENCE BOOKS:

1. Rajan Nair., “**Marketing**”, Sultan Chand & Sons, New Delhi, 2013.

- Philip Kotler., “**Principles of Marketing**”, Prentice-Hall, New Delhi, 2010.
- S.A. Sherlakar., “**Marketing Management**”, Himalaya Publishing House, New Delhi , 2013.

SEMESTER – III
(For those who joined in June 2015 and after)

PART – IV : Skill Based Subject		
Subject Title : QUANTITATIVE APTITUDE		
Subject Code: 04SB31	Hours per Week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire the basic mathematical skills.
- To prepare the students to face the competitive examinations.

UNIT-I

Numbers System – HCF & LCM of Numbers – Decimal - Fractions – Simplification – Square Roots & Cube Roots. [6 Hours]

UNIT-II

Average – Problems on Numbers – Problems on Ages – Percentage – Profit & Loss – Ratio and Proportion. [6 Hours]

UNIT-III

Partnership – Chain Rule – Time & Work – Time & Distance – Pipes & Cistern. [6 Hours]

UNIT-IV

Problems on Trains – Boats & Streams – Allegation or Mixture – Simple & Compound interest. [6 Hours]

UNIT-V

Areas – Volume & Surface Areas - Calendar Clocks – Stocks & Shares – True Discount – Banker's Discount – Odd Man Out & Series. [6 Hours]

TEXT BOOK:

Dr.R.Saggarwal- Quantitative Aptitude, S.Chand & Co. Ltd.Ram Nagar New Delhi, 2014.

SEMESTER – IV
(For those who joined in June 2014 and after)

PART – I : Core Subject Theory		
Subject Title : BUSINESS HINDI - II		
Subject Code: P1LH41	Hours per week: 4	Credit: 3

Sessional Marks: 25	Summative Marks: 75	Total Marks: 100
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DEPARTMENT OF ENGLISH

Programme: B.A., B.Com., B.Com.(CA), & B.Sc.

(For the students of the Academic Year 2016-2017 onwards)

PART – II : English		SEMESTER–IV
Subject Title : ENGLISH THROUGH CLASSICS		
Course Code: P2LE41/ P2CE41	Hours per week: 4	Credit: 3
CIA Marks: 25	ESE Marks: 75	Total Marks: 100

Objectives:

Total number of hours per semester:

60

1. To motivate students to read and understand English prose
2. To make students appreciate English poetry
3. To enable students to face Competitive Examinations in English
4. To develop continuous writing of the students
5. To make students read extensively.

Syllabus

Unit-I Prose

(15

Hrs)

1. Building Self Confidence Development) – by Norman Vincent Peale (Personality from, English for Enrichment, Ed by Prof. K.Chellapan
2. Sport – A Modern Hunting Ritual – by Desmond Morris (Essay), from, English for Enrichment, Ed by Prof. K.Chellapan
3. The Soft Thunder of Lumbini Feature in a Newspaper) – by Hugh and Colleen, (A Travelogue from, English for Enrichment, Ed by Prof. K.Chellapan
4. She is Dancing Back in Life – by Oeborach Cowley (A True Life Story) from, English for Enrichment, Ed by Prof. K.Chellapan
5. With Without – Rabindranath Tagore

Unit-II Poems

(15 Hrs)

1. Kali the Mother – Swami Vivekananda
2. Lochinvar – Walter Scott
3. Yossouf – James Russell Lowell
4. The Daffodils – William Wordsworth
5. Much Madness – Emily Dickinson
6. The Woman Who is (XCII) – Kabir Das
7. Stopping by Woods on a Snowy Evening – Robert Frost

Unit-III Objective English**(10 Hrs)**

- Sentence Completion
- Synonyms
- Antonyms
- Idioms and Phrases
- Substitution

Text Book: *Objective English for Competitive Examinations* – Hari Mohan Prasad, Uma Rani Sinha, Tata McGraw Hill education Private Limited, New Delhi, 2010, Fourth Edition.

Unit-IV Composition**(10****Hrs)**

- Descriptive Writing – Topics on Personal Experience
- Resume Preparation
- SMS and E-Mail Preparation and sending

Unit-V Extensive Reading**(10 Hrs)**

Four Scenes from Shakespeare's Plays:

1. *The Merchant of Venice*
(Act-IV. Scene I. Portia's Speech)
2. *Julius Caesar*
(Act III. Scene I. Mark Antony and Brutus Speech)
3. *Twelfth Night*
(Act V. Scene I. Before Olivia's House)
4. *Othello*
(Act V. Scene II. A Bedchamber in the Castle)

SEMESTER – IV**(For those who joined in June 2014 and after)**

PART – III : Core Subject Theory
Subject Title : CORPORATE ACCOUNTING

Subject Code: 11CT41	Hours per week: 7	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- To enable the students to prepare the financial statements of Joint Stock Companies.
- To understand the procedure for valuing the goodwill and shares of companies to acquire a business.

UNIT-I

[21 Hours]

Company Accounts – Issue, Forfeiture and Reissue of Shares – Redemption of Preference Shares – Issue and Redemption of Debentures as per Companies Act, 2013.

UNIT-II

[21 Hours]

Pre-Incorporation Profit– Financial Statements of Companies as per Schedule III u/s 129 of Companies Act 2013. Managerial Remuneration excluded.

UNIT-III

[21 Hours]

Valuation of Goodwill and Shares.

UNIT-IV

[21 Hours]

Amalgamations as per AS 14 and Internal Reconstruction of Companies.

UNIT-V

[21 Hours]

Liquidation of Companies – Order of Payment - Preferential Creditors – Statements of Affairs – Deficiency or Surplus Account – Liquidator's Final Statement of Account.

TEXT BOOK:

T.S.Reddy and A. Murthy, “**Corporate Accounting**”, Margham Publications, Chennai, 2013.

REFERENCE BOOKS:

1. M.A. Arulanandam & K.S Raman , “**Advanced Accountancy**” , Himalaya Publishing House, New Delhi, 2013
2. S.P. Jain and K.L. Narang, “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013
3. R.L. Gupta and M.Radhaswamy, “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012
4. M.C.Shukla and T.S.Grewal, “**Advanced Accountancy**”, S.Chand, New Delhi, 2013.

SEMESTER – IV

(For those who joined in June 2014 and after)

PART – III : Core Subject Theory

Subject Title : INCOME TAX LAW & PRACTICE – II		
Subject Code: 04CT42	Hours per week: 5	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the students with computation of profits and gains from business / profession and capital gains.
- To impart the knowledge of clubbing of income and set-off and carry forward of losses.
- To equip the students with the assessment of individual – assessment of firm.
- To gain the knowledge of deductions, tax authorities and assessment procedure.

UNIT-I [15 Hours]

Computation of Profits and Gains from Business / Profession – Capital Gains.

UNIT-II [15 Hours]

Income of other Persons including Assessee's Total Income -Aggregation of Incomes and Set-off and Carry Forward of Losses.

UNIT-III [15 Hours]

Deductions from Gross Total Income.

UNIT-IV [15 Hours]

Assessment of Individual – Assessment of Firm.

UNIT-V [15 Hours]

Income Tax Authorities -Different Types of Assessments.

TEXT BOOK:(Current Edition Relevant to the Assessment Year)

Dr. Mehrotra and Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y.Hari Prasad Reddy, “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

SEMESTER – IV

(For those who joined in June 2013 and after)

PART – III : Core Subject Theory

Subject Title : COMMERCIAL LAW		
Subject Code: 04CT43	Hours per week: 5	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to understand the fundamentals of law relating to commercial activities.
- To help the students learn the elements of Contract Act.
- To gain a comprehensive knowledge in legal aspects of special contracts.
- To equip students to understand and deal with Sale of Goods Act.

UNIT-I

[15 Hours]

Contract Act: Definition of Contract – Kinds of Contracts – Agreement and Contract Distinguished – Essential Elements of a Valid Contract – Offer of Proposal – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Free Consent – Lawful Object – Void Agreements and Contingent Contracts.

UNIT- II

[15 Hours]

Performance of contract: Discharge of Contract – Breach of Contract – Remedies of Breach of Contract - Quasi Contracts - Meaning and Features – Kinds Indemnity and Guarantee: Contract of Indemnity – Contract of Guarantee.

UNIT- III

[15 Hours]

Special Contracts – Bailment and Pledge: Definition of Bailment – Essential of Bailment – Different Kinds of Bailment – Rights and Duties of Bailor and Bailee – Termination of Bailment – Lien – Definition – Different Types – Finder of Goods – Rights and Liabilities – Definition of Pledge – Essentials – Rights and Duties of Pledgor and Pledgee – Pledge by Non-owners – Pledge Distinguished from Bailment.

UNIT - IV

[15 Hours]

Contract of Agency: Essential of Agency – Different Kinds of Agents – Delegation of Authority – Rights and Duties of Principle and Agent – Termination of Agency – Personal Liability of Principle.

UNIT - V

[15 Hours]

Sale of goods Act: Introduction – Scope of the Act – Meaning of Goods – Classification of Goods – Contract of Sale – Essential of Contract of Sale – Sale Distinguished from Agreement to Sell – Sale of Goods and Hire Purchase Agreement. Conditions and Warranties – Distinction between Condition and Warranty – Breach of Condition and Breach of Warranty – Remedies for Breach of Condition and Warranty – Implied Conditions and Warranties – Doctrine of Caveat Emptor - Meaning of Unpaid Seller – Rights of Unpaid Seller.

TEXT BOOK:

N.D.Kapoor., “**Elements of Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2013.

REFERENCE BOOKS:

1. R.S.N.Pillai & Bagavathi., “**Business Laws**”, S.Chand & Co., New Delhi, 2013
2. Shukla M. C., “**Mercantile Law**”, Vikas Publishing House. New Delhi, 2013.
3. Shukla M.C., “**Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2013.

SEMESTER – IV

(For those who joined in June 2014 and after)

PART – III : Allied Subject Theory

Subject Title : BUSINESS STATISTICS		
Subject Code: 04AT41	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to learn the statistical methods and their applications in commerce.
- To acquire the knowledge on the basic concepts of statistics.
- To enable the students to apply statistical techniques to solve business problems.

UNIT-I

[18 Hours]

Meaning and Definition of Statistics, Characteristics and Limitations - Methods of Collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graph - Types and Uses of diagram.

UNIT-II

[18 Hours]

Measures of Central Tendency – Mean – Median – Mode – Quartiles – Deciles – Geometric Mean – Harmonic Mean – Weighted Average Mean.

UNIT-III

[18 Hours]

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Lorenz Curve – Measures of Skewness - Correlation Analysis – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Simple Regression Analysis.

UNIT-IV

[18 Hours]

Analysis of Time Series – Components of Time Series – Methods of estimating Trend – Semi – Average Method – Moving Average Method – Method of Least Square.

UNIT-V

[18 Hours]

Index Numbers – Meaning – Utility – Methods – Construction of Wholesale Index Number – Unweighted Index Number – Simple Aggregative Method – Average of Price Relatives Method – Weighted Index Number – Weighted Average of Price Relatives – Weighted Aggregative Index Number – Mathematical Test of Consistency for Index Numbers – Time Reversal Test – Factor Reversal Test.

TEXT BOOK:

R.S.N. Pillai and Bagavathi., “**Statistics**”, S.Chand & Co., New Delhi, 2013.

REFERENCE BOOKS:

1. Gupta S.P., “**Statistical Methods**”, Sultan Chand & Sons, New Delhi, 2013.
2. Vittal P.R., “**Business Statistics**”, Margham Publications, Chennai, 2013.
3. Gupta, S.C. and Kapoor., V.K., “**Fundamentals of Applied Statistics**”, Sultan Chand and Sons Publishers, New Delhi, 2013.

SEMESTER – IV

(For those who joined in June 2015 and after)

PART – IV : Skill Based Subject

Subject Title : REASONING ABILITY		
Subject Code: 04SB41	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire the basic Reasoning ability.
- To prepare the students to face the competitive examinations.

UNIT-I

Verbal Reasoning- General Mental Ability:- Series completion , Analogy, Classification – Coding & Decoding – Blood Relations – Puzzle Test – Direction Sense Test.
[6 Hours]

UNIT-II

Verbal Reasoning General - Mental Ability:- Logical Venn Diagrams – Alphabet Test – Number, Ranking & Time Sequence Test – Mathematical Operations – Logical Sequence of Words – Decision Making – Data Sufficiency.
[6 Hours]

UNIT-III

Verbal Reasoning - Logical Reasoning:- Statement - Arguments, Statement - Assumptions, Statement - Course of Action, Statement - Conclusions.
[6 Hours]

UNIT-IV

Non Verbal Reasoning:- Data Interpretation – Line Graphs - Bar Graphs - Pie Charts and Tabulation.
[6 Hours]

UNIT-V

Non Verbal Reasoning:- – Series - Analogy - Odd man Out. [6 Hours]

TEXT BOOK:

1. **Dr.R.S. Aggarwal Quantitative Aptitude**, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2016.

(Unit-IV)

2. **Dr.R.S. Aggarwal- A Modern Approach to Verbal and Non-Verbal Reasoning**, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2016. (Units I, II, III & V)

DEPARTMENT OF ENGLISH

Programme: B.A., B.Com., B.Com.(CA), & B.Sc.
(For the students of the Academic Year 2016-2017 onwards)

PART – II : English		SEMESTER–V
Subject Title : ENGLISH FOR CAREER DEVELOPMENT		
Course Code: P2LE51/ P2CE51	Hours per week: 1	Credit: 1
CIA Marks: 100		Total Marks: 100

Objectives:

Total number of hours per semester:

15

1. To make students face Competitive Examinations with confidence
2. To train students in writing book reviews
3. To make them write reports, resolutions, minutes
4. To make them prepare agenda for meeting
5. To make students read books on Personality Development

Syllabus

Unit-I

- Comprehension

Unit-II

- Spotting the Errors
- Sentence Improvement
- Voice
- Preposition
- Cloze Test or Numbered Gaps

Unit-III

- Book Reviews

Unit-IV

- Report-Writing
- Preparation of Agenda, Resolutions, Minutes

Unit-V

- Extensive Reading (Self study)

How to Win Friends and Influence People by Dale Carnegie, Vermilian, London

Text Book:

Objective English for Competitive Examinations, Hari Mohan Prasad Uma Rani Sinha, Tata McGraw Hill Education Private Limited, New Delhi.

SEMESTER – V
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : COST ACCOUNTING		
Subject Code: 04CT51	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To gain knowledge with the various concepts and element of cost.
- To familiarise the students on the importance of cost ascertainment, reduction and control.
- To develop the skills needed to apply costing techniques for each element of cost.
- To help the students understand the procedure to calculate the cost of products and services.

UNIT-I

[18 Hours]

Costing: Definition of Costing – Objects and Advantages of Costing – Differences between Cost Accounting and Financial Accounting – Installation of a Costing System – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

UNIT-II

[18 Hours]

Material: Purchase Procedure – Methods of Pricing Material Issues – Economic Order Quantity – Inventory Control – Stock Levels – Stock Turnover – Ratio – ABC Analysis.

Labour: Time Keeping and Pay Roll Accounting – Methods of Wage Payment – Treatment of Overtime, Bonus, Holiday Pay and Idle Time – Labour Turnover Ratio.

UNIT-III

[18 Hours]

Overheads :Classification - Production Overhead – Allocation and Apportionment – Primary and Secondary including Inter Departmental Transfers – Methods of Absorption – Under Absorption and Over Absorption of Overheads – Control of Administrative, Selling and Distribution Overhead - Reconciliation of Cost and Financial Books.

UNIT-IV

[18 Hours]

Job Costing and Contract Costing.

UNIT-V

[18 Hours]

Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain.

TEXT BOOK:

Reddy T.S. & Hari Prasad Reddy Y., “**Cost Accounting**”, Margham Publications, Chennai, 2014.

REFERENCE BOOKS:

1. S.P.Jain and Narang, “**Cost Accounting**”, Kalyani Publishers, New Delhi. 2013.
2. S.N.Maheswari, “**Principles of Cost Accounting**”, Sultan Chand & sons, New Delhi, 2013.
3. R.S.N. Pillai and V. Bagavathi, “**Cost Accounting**”, S. Chand and Company Ltd., New Delhi.2012.

SEMESTER – V

(For those who joined in June 2015 and after)

PART – III : Core Subject Theory		
Subject Title : GOODS AND SERVICES TAX LAWS		
Subject Code: 04CT52	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To equip the students with the provisions of GST Law & Practice.
- To impart knowledge of Levy, Input Tax Credit, Registration and Tax Invoice.
- To familiarize students to Returns, Payment of Tax and Accounts and Records.

UNIT-I

Introduction to GST: Short Title, Extent and Evolution of GST, Definitions, Meaning, Why GST and Scope of Supply – Structure of GST – Why is Dual GST Required – Highlights of GST. - How GST does Eliminate Tax on Tax.

Administration: Classes of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Appointment of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Powers of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act. **(18 Hours)**

UNIT-II

Levy of and Exemption from Tax: Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax.

Time, Value and Place of Supply: Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply. **(18 Hours)**

UNIT-III

Input Tax Credit: Eligibility and conditions for taking input tax credit - Apportionment of credit and blocked credits - Availability of credit in special circumstances - Recovery of Input Tax Credit and Interest thereon - Taking input tax credit in respect of inputs sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

Registration: Registration - Registration Forms and Process - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration. **(18 Hours)**

UNIT-IV

Tax Invoice, Credit and Debit Notes: Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes.

Returns: Furnishing details of outward supplies - Furnishing details of inward supplies -Returns - First Return - Claim of input tax credit and provisional acceptance thereof - Matching, reversal and reclaim of input tax credit - Matching, reversal and reclaim of reduction in output tax liability - Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers. **(18 Hours)**

UNIT-V

Payment of Tax: Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax credit.

Refunds: Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund. **(18 Hours)**

Accounts and Records: Accounts and other records - Period of retention of accounts.

TEXT BOOK :(Current Edition)

1. S.S. GUPTA and V.S. DATEY., “GUIDE TO NEW MODEL GST LAW”, Taxmann Publication Pvt Ltd, New Delhi.

REFERENCE BOOKS: (Current Edition)

1. S.S.Gupta, “GST Law & Practice”, Taxmann Publication Pvt Ltd, New Delhi.
2. V.S.DATEY., “ALL About GST”, Taxmann Publication Pvt Ltd, New Delhi.

SEMESTER – V

(For those who joined in June 2016 and after)

PART – III : Elective Subject		
Subject Title : INCOME TAX LAW AND PRACTICE III		
Subject Code: 04EP1B	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the students with Assessment of HUF and Companies.
- To impart knowledge of Tax Deducted at Source.
- To gain knowledge of self assessment and refund of tax.
- To equip students with provisions of Wealth Tax.

UNIT-I

[18 Hours]

Assessment of HUF and Companies.

UNIT-II

[18 Hours]

Tax Deducted at Source – Who is Liable to Deduct and What-Rate of Tax - Advance Tax - Who is Liable to Pay - Computation of Advance Tax - due dates - Interest Payable - Deposit of Advance Tax.

UNIT-III

[18 Hours]

Self Assessment – Return of Income - Time Limit – Return of Loss - Belated Return – Revised Return – Defective Return – Return by Whom to be Signed - Permanent Account Number (PAN) - Procedure for Obtaining PAN - Transfer of Movable Properties -Tax Clearance Certificates and Exemption Certificates.

UNIT-IV

[18 Hours]

Refund – Who Can Claim – Time Limit – Refund on Appeal – Interest on Refunds- Appeals and Revisions – Appellate Authorities – When Can An Assessee File An Appeal – Time Limit – Revision - Penalties – Procedure for Imposing Penalties – Waiver of Penalty – Nature of Defaults.

UNIT-V

[18 Hours]

Tax Planning Concepts: Tax planning – Meaning – Need-Limitations- Precautions in Tax Planning – Tax Evasion – Tax Avoidance – Tax Management – Difference between Tax planning and tax Evasion – Difference between Tax Planning and Tax Management.

TEXT BOOK: (Current Edition Relevant to the Assessment Year)

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y.Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 80% and 20% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

SEMESTER – V

(For those who joined in June 2015 and after)

PART – III : Elective Subject		
Subject Title : E-COMMERCE		
Subject Code: 04EP1A	Hours per week: 6	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to understand the basics of E-Commerce.
- To gain a practical orientation to E-Commerce and E- Business management.
- To know about network infrastructure and different e-payment systems.
- To acquaint the students with Electronic Data Interchange.

UNIT-I

Introduction to Internet:Origin of Internet – Uses of Internet – Hardware and Software Requirements for Internet – Internet Addressing System – Internet Retrieval Tools - Facilities in Internet – Internet Terminology-WWW (World Wide Web) – Benefits of WWW – WWW and its Related Definitions- E-Mail. [18 Hours]

UNIT-II

Introduction to Electronic Commerce: Meaning and Definition of E-Commerce – Origin of E-commerce - Benefits of E-Commerce – Limitations of E-Commerce – Difference between Traditional Commerce and Electronic Commerce – Classifications of E-Commerce [18 Hours]

UNIT-III

Elements of Electronic CommerceFramework: Network Infrastructure – Information and Distribution Technology – Networked Multimedia Content Publishing Technology – Security and Encryption – Payment Services – Business Services Infrastructure – Public Policy and Legal Infrastructure [18 Hours]

UNIT-IV

Electronic Data Interchange (EDI): Definition of EDI – EDI Applications to Business – EDI: Legal, Security and Privacy Issues - EDI software implementation- Internal Information System- supply chain Management (SCM) [18 Hours]

UNIT-V

Electronic Payment System: Online Payment Basics – Types – Designing EPS - Payment cards (Credit, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stored Value Cards. [18 Hours]

TEXT BOOK:

Abirami Devi K., Alagammai M., “E-Commerce”, Margham Publications, 2012.

REFERENCE BOOKS:

1. Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw-hill Publishing Company Limited, New Delhi, 2011
2. P.T.Joseph, “E.Commerce” PHI learning private Ltd., New Delhi- 2012
3. Manta bhusry, “E.Commerce” Firewall media New Delhi- 2014.

(For those who joined in June 2016 and after)

PART – III : Elective Subject		
Subject Title : ADVANCED CORPORATE ACCOUNTING		
Subject Code: 04EP2A	Hours per week: 7	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To familiarize the students with the accounting treatment of holding companies.
- To enable the students to prepare the final accounts of banking and insurance companies.
- To understand the procedure for the Preparation of final accounts of double account System.

UNIT-I

[21 Hours]

Accounts of Holding Companies – Elimination of Investment Account- Minority Interest – Cost of Control / Goodwill – Pre and Post-Acquisition Profit- Revaluation of Assets and Liabilities – Bonus Shares – Elimination of Common Transactions – Unrealised Profit – Dividend – Contingent Liabilities – Consolidation of Balance Sheet.

UNIT-II

[21 Hours]

Final Accounts of Banking Companies- Preparation of Profit and Loss Account – Preparation of Balance Sheet in new format.

UNIT-III

[21 Hours]

Insurance – Meaning – Principles of Insurance – Insurance Legislations in India – Types - Life Insurance –Final Accounts of Life Insurance – Preparation of Revenue Account and Balance Sheet.

UNIT-IV

[21 Hours]

General Insurance –Meaning- Types – Fire Insurance – Marine Insurance - Miscellaneous Insurance-Final Accounts of General Insurance – Preparation of Revenue Accounts of Fire and Marine and their Balance Sheet.

UNIT-V

[21 Hours]

Double Account System – Replacement of an Asset- Preparation of Final Accounts in Old Form – Disposal of Surplus.

TEXT BOOK:

T.S.Reddy and A. Murthy., “**Corporate Accounting**”, Margham Publications, Chennai, 2013.

REFERENCE BOOKS:

1. M.A. Arulanandam& K.S Raman., “**Advanced Accountancy**”, Himalaya Publishing House, New Delhi, 2013.
2. S.P. Jain and K.L. Narang., “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013.
3. R.L. Gupta and M.Radhaswamy., “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Shukla and T.S.Grewal., ‘**Advanced Accountancy**’, S.Chand, New Delhi, 2013.

SEMESTER – V

(For those who joined in June 2014 and after)

Part – IV : Common Subject Theory		
Subject Title : Environmental Studies		
Subject Code: ESUG51	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

Objectives

- ❖ Disseminate information of Environment of national and international issues
- ❖ Environmental consciousness creation among the students
- ❖ Facilitation of environmental leadership among students

Unit-I

6 hrs

Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.

Unit-II

6 hrs

Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids

Unit-III

6hrs

Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation

Unit-IV

6 hrs

Environmental pollution – Air pollution- causes and effect – Ozone depletion – Global warming – acid rain – Water pollution – Noise pollution – Solid waste management – Nuclear hazard

Unit-V

6hrs

Human population and the environment – Population growth – variation among nations – effects of population explosion – family welfare programme – environment and human health.

Text books

Environment studies – R.Murugesan (2009), Milleneum Pub. Madurai-16

(For those who joined in June 2016 and after)

PART – IV : Skill Based Subject		
Subject Title : BUSINESS MATHEMATICS		
Subject Code: 04SB51	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire knowledge of business mathematics.
- To expose the students to apply mathematical knowledge to solve modern business problems.

UNIT-I [6 Hours]
Set Theory – Functions and Relations

UNIT-II [6 Hours]
Surds & Radicals and Powers & Indices

UNIT-III [6 Hours]
Permutations & Combinations and Equations

UNIT-IV [6 Hours]
Sequence and Series

UNIT-V [6 Hours]
Probability

TEXT BOOK:

Dr.Peer Mohamed and Dr.Shazuli Ibrahim., “**Business Mathematics**”, Pass Publications, Madurai. 2013.

REFERENCE BOOKS:

1. Sundaresan and Jayaseelan., “**Introduction to Business Mathematics**”, Sultan Chand Co& Ltd, New Delhi, 2013.
2. Wilson M., “**Business Mathematics**”, Himalaya Publishing House, New Delhi, 2013.

Programme: B.A., B.Com., B.Com.(CA), & B.Sc.
(For the students of the Academic Year 2016-2017 onwards)

PART – II : English		SEMESTER–VI
Subject Title : ENGLISH FOR PROFESSIONAL EXCELLENCE		
Course Code: P2LE61/ P2CE61	Hours per week: 1	Credit: 1
CIA Marks: 100		Total Marks: 100

Objectives:

Total number of hours per semester:

15

1. To make students face Competitive Examinations with confidence
2. To prepare students to face interviews
3. To make students familiar with books and authors in English literature
4. To make students prepare the resume
5. To motivate students to participate in Group Discussion
6. To make students read books on Personality Development

Syllabus

Unit-I

- Sentence Completion
- Sentence Fillers
- Synonym

Unit-II

- Antonym
- Idioms and Phrases
- Substitution

Unit-III

- Sentence Arrangement
- Jumbled sentences
- Paragraph Reconstruction
- Analogy

Unit-IV

- Interview Skills – Mock-interview

Unit-V

- Debate, Group Discussion, Resume Writing

Text Book:

Objective English for Competitive Examinations, Hari Mohan Prasad Uma Rani Sinha, Tata McGraw Hill Education Private Limited, New Delhi.

SEMESTER – VI
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : AUDITING		
Subject Code: 04CT61	Hours per week: 7	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To create interest in the minds of students towards auditing profession.
- To familiarize with the provisions of the Companies Act relating to the appointment, conduct and liabilities of an auditor.
- To impart the knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

UNIT-I [21 Hours]

Auditing: Meaning – Objectives – Auditor’s Qualification and Disqualification – Duties – Rights – Status – Appointment – Removal – Preliminaries before beginning of audit work.

Conduct of Audit : Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

UNIT-II [21 Hours]

Internal control: Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credit Purchases – Credit Sales Payment of wages – Closing stock.

UNIT-III [21 Hours]

Vouching: Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and credit sales-payments in respect of wages, salaries, rent, cash and credit purchases.

UNIT-IV [21 Hours]

Verification and valuation of Assets and Liabilities Verification: Meaning – Valuation – Principles – Classification of assets – Fixed assets and current assets and intangible assets-classification of liabilities – Reserves & Surplus.

UNIT-V [21 Hours]

Liabilities of Auditor: Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

TEXT BOOK:

Tandon B.N., “**Practical Auditing**”, S.Chand Publishers, New Delhi, 2013.

REFERENCE BOOKS:

1. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu., “**A Handbook of Practical Auditing**”, S. Chand and Co. Ltd., New Delhi, 2013.
2. Jagadish Prakash., “**Auditing Principles, Practices and Problems**”, Kalyani Publishers Ltd., New Delhi, 2012
3. D.D.Sharma., “**Auditing**”, Sahitya Bhavan., New Delhi., 2013

SEMESTER – VI
(For those who joined in June 2014 and after)

PART – III : Core Subject Practical		
Subject Title : FINANCIAL ACCOUNTING USING TALLY		
Subject Code: 04CP62	Hours per week: 6	Credit: 4
Sessional Marks: 40	Summative Marks: 60	Total Marks: 100

OBJECTIVES:

- To bridge the academic knowledge and professional implementation.
- To provide first-hand knowledge on the procedure of analyzing, recording and reporting of financial transaction in Tally.ERP 9.
- To equip job seeker for professional accounting career.
- To help future entrepreneur in managing their financial accounting along with business operation.

Lab:1 Preparation of Trail Balance, Profit & Loss Account and Balance Sheet by Creating necessary (Accounting Information) Primary Groups, Sub Groups, and Ledger accounts with opening Balance.

Lab:2 Preparation of Day Book by entering the Accounting transactions in accounting Vouchers.

Lab:3 Preparation of Stock Summary by Creating necessary (Inventory Information) Simple and Compound Unit of Measure, Stock Group, Stock Category, Stock Items and Stock Category.

Lab:4 Preparation of Profit and Loss account and Balance sheet by creating both accounting and Inventory information with opening and closing stock.

Lab:5 Preparation of Profit and Loss account and Balance sheet by creating both accounting & Inventory information with opening and closing stock with Adjustment entries.

Lab:6 Preparation of Stock Movement Register by entering Pure Inventory vouchers.

Lab:7 Preparation of Statement of Accounts of Outstanding Receivables and Payables (Age wise Analysis) by activating maintain Bill wise details Option in F11 Accounting Features

Lab:8 Preparation of Statement of Accounts of Interest Receivables and Payables by activating Interest Calculation Option in F11 Accounting Features.

Lab:9 Preparation of Statement of Accounts of Cost Centres and Cost Category by activating Cost Centres and Cost Category Option in F11 Accounting Features.

Lab:10 Preparation of Statement of Inventory of Expiry Batches by activating Batch wise details option in F11 Inventory Features.

TEXT BOOK:

S.Krishnamoorthy, **Computerized Accounting Using Tally ERP-9**, Venus Publishers, Madurai, 2013.

REFERENCE BOOKS:

1. **Learning TallyERP 9 From Accounting to ERP**, Sahaj Enterprises, Bangalore, 2013.
2. **Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2013.

SEMESTER – VI
(For those who joined in June 2014 and after)

PART – III : Elective Subject		
Subject Title : MANAGEMENT ACCOUNTING		
Subject Code: 04EP3A	Hours per week: 8	Credit: 5
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To develop an understanding of the conceptual framework of accounting for management.
- To familiarise the students with the managerial applications of marginal costing, standard costing and budget.
- To acquaint the students with the management accounting techniques that facilitate managerial decision – making.

UNIT-I

[24 Hours]

Management Accounting: Meaning and Definitions – Nature And Scope - Functions – Limitations – Relationship Between Cost Financial And Management Accounting Of Management Accounting.

Analysis and Interpretation of Financial Statements (Theory Only) – Accounting Ratios – Meaning - Significance, Utility and Limitations - Liquidity, Profitability and Solvency Ratios.

UNIT-II

[24 Hours]

Funds Flow and Cash Flow Analysis: (According to AS 3) – Sources of Working Capital - Estimation of Working Capital.

UNIT-III

[24 Hours]

Marginal Costing: Meaning, Objects, Advantages, and Limitations – Break Even Analysis.

UNIT-IV

[24 Hours]

Standard Costing and Variance Analysis – Material Variances.

UNIT-V

[24 Hours]

Budget and Budgetary Control: Objectives; Advantages and Limitations – Master Budget – Functional Budgets, Flexible and Cash Budget – Preparation thereof.

TEXT BOOK:

R.Ramachandran and R.Srinivasan., “**Management Accounting**”, Sriram Publications, Tiruchy, 2013.

REFERENCE BOOKS:

1. Reddy T.S.& Hari Prasad Reddy.Y., “**Management Accounting**”, Margham Publications, 2014.
2. Maheshwari S.N., “**Management Accounting**”, Sultan Chand & Sons, New Delhi 2014.
3. Sharma and S.K.Gupta., “**Management Accounting**”, Kalyani Publishers, New Delhi, 2012.

SEMESTER – VI
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory		
Subject Title : FINANCIAL SERVICES		
Subject Code: 04EP3B	Hours per week: 6	Credit: 4
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to understand the essentials of services marketing.
- To understand the basics of financial services and its various dimensions and benefits to the economy.
- To identify the importance of diverse facets of the services in the development of Indian financial system.

UNIT-I [18 Hours]

Financial Services: Meaning - Characteristics - Functions - Fee Based Services - Fund Based Services - Merchant Banking - Functions - SEBI Guidelines For Merchant Bankers - Public Issue Management - Functions - Mechanics Of Public Issue.

UNIT-II [18 Hours]

Leasing: Meaning - Types of Lease - Advantages - Limitations - Problems on Leasing - Hire Purchasing- Definition - Lease Financing Vs. Hire Purchase Financing - Problems on Hire Purchasing.

UNIT-III [18 Hours]

Credit Rating: Meaning - Features - Advantages - Credit Rating Agencies - Credit Rating Process - Credit Rating Symbols - Securitization of Debt- Meaning - Features- Special Purpose Vehicle - Pass Through Certificate - Mechanism - Benefits - Issues in Securitization.

UNIT-IV [18 Hours]

Venture Capital: Meaning - Features - Growth of Venture Capital - Mechanism - Types - Benefits - Depository Services – Advantages - NSDL - CDSL

UNIT-V [18 Hours]

Mutual Funds: Structure of Mutual Funds - Types Mutual Funds - Advantages - Credit Card - Bill Discounting - Factoring - Characteristics - Types - Advantages - Disadvantages - Forfeiting - Consumer Finance - Types.

TEXT BOOK:

S.Gurusamy., “**Financial Services**”, Vijay Nicole Imprints Private Limited, Chennai, 2013.

REFERENCE BOOKS:

1. M.Y.Khan., “**Financial Services**”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2013.
2. Gorden and Natarajan., “**Financial Markets and Institutions**”, Himalaya Publishing House, New Delhi, 2013.
3. Bhole., “**Indian Financial System**”, Himalaya Publishing House, New Delhi, 2013.

SEMESTER – VI
(For those who joined in June 2014 and After)

PART – IV : Common Subject Theory		
Subject Title : Value Education		
Subject Code: VEUG61	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

UNIT I: The heart of Education:

Introduction – Eternal Value – Integrated approach to value education - one for all and all for one – Responsibilities of a citizen – Habit Vs wisdom – purifying mind pollution – Respect for all Religions – Parents, teachers and fellow students – The need and benefit of exercise and meditation for students.

UNIT II: The Value of Body and Life Energy

Introduction – what are the causes for pain, Disease and death? Three Basic needs for all living Beings – Personal Hygiene Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

The Marvelous nature of mind

Introduction- Bio-magnetism – The base of the mind – characterisation of the Genetic Centre – metal frequency – practice for a creative mind - benefits of meditation.

UNIT III: Analysis of Thought

Introduction – An Exposition on the nature of thought– six roots for thoughts – Introspection for analysis of thoughts-practical techniques for analysis of thoughts. Benefits of Blessings

Effects of good vibrations – Make Blessing a Daily Habit

UNIT IV: Moralisation of Desire

Introduction – moralization of desire - Analyse your desires – Summary of practice.

Neutralisation of Anger:

Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception about anger – will power and method success through awareness – method of neutralisation of anger.

UNIT V: Eradication of Worries

Worry is a mental disease – Nature's Law of cause and effect – factors beyond our control – How to deal with problems – analyse your problem and eradicate worry Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the five fold moral culture.

Text Book: Value Education for Health, Happiness and Harmony

Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar A Wing of World Community Service Centre

SEMESTER – VI
(For those who joined in June 2017 and after)

PART – III : Skill Based Subject		
Subject Title : INSURANCE PRACTICE		
Subject Code: 04SB61	Hours Per Week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable students to know the fundamental principles of insurance.
- To gain an insight on the nature of life, fire and marine insurance
- To know the procedure for making claims against different kinds of insurance policies.
- To understand the importance of burglary insurance and personal accident insurance.

UNIT–II

Insurance – meaning and definition – nature of insurance contract – functions – types – principles of insurance – importance – insurance regulation in India.

UNIT–II

Life Insurance – meaning and definition – features – advantages – life insurance Vs non-life insurance – life insurance products.

UNIT–III

Procedure for effecting life insurance policies – Documents required – Nomination and Assignment - Settlement of claims

UNIT - IV

Fire Insurance – meaning and definition – kinds of fire policies - procedure for taking a fire insurance policy – Settlement of claims.

Marine Insurance – meaning and definition – types of marine policies – settlement of claims.

UNIT–V

Miscellaneous Insurance – Motor Vehicle Insurance – Public Liability Insurance – Burglary Insurance – Personal Accident Insurance – Group insurance – Health Insurance – Property Insurance – Fidelity Guarantee Insurance – Cattle Insurance and Engineering Insurance (simple description only)

TEXT BOOK:

1. Dr P Periasamy, “**Principles and Practice of Insurance**”, Himalaya Publishing House, Mumbai, 2012.

REFERENCE BOOKS:

1. Bodla B.S., Garg M.C. & Singh K.P, “**Insurance Fundamentals, Environment and Procedure**”, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
2. Ganguly Anand, “**Insurance Management**”, New Age International Publishers, New Delhi, 2004.
3. Mishra M.N, “**Insurance Principles and Practice**”, S. Chand & Co. Ltd. , New Delhi, 2010.
4. A.Murthy, “**Elements of Insurance**”, Margham Publications, Chennai-2012.

SEMESTER – VI
(For those who joined in June 2015 and after)

PART – IV : Skill Based Subject		
Subject Title : COMPUTER AWARENESS		
Subject Code: 04SB62	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire the basic knowledge of computer.
- To prepare the students to face the competitive examinations.

UNIT-I

Fundamentals of Computers – Operating System Concepts – Computer Hardware & Software. [6 Hours]

UNIT-II

Microsoft Word, and Excel short-cut keys [6 Hours]

UNIT-III

Microsoft Power Point and Access short-cut keys [6 Hours]

UNIT-IV

Internet and Networks Systems [6 Hours]

UNIT-V

Basic Security Concepts - Latest Technologies [6 Hours]

TEXT BOOK:

Study Materials Prepared and Issued by the Department

SEMESTER – VI
(For those who joined in June 2015 and after)

PART – IV : Skill Based Subject		
Subject Title : MARKETING APTITUDE AND GENERAL AWARENESS		
Subject Code: 04SB63	Hours per week: 2	Credit: 2
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

OBJECTIVES:

- To enable the students to acquire the basic marketing ability.
- To prepare the students to face the competitive examinations.

UNIT-I

Marketing:- Nature, features and scope - Product mix - Marketing mix - Product development process - Service marketing - Social marketing - Competitor's analysis - Advertising – modes and processes - Brand creation and management - Marketing models.
[6 Hours]

UNIT-II

Banking:- Banking terms – Awards - Abbreviations used in Banking Sector - Banking Terminology - Banking Transaction devices - Books and Authors – Budget - Current events - Economy concepts related Banks - Five Years Plan - National and International affairs - Persons in News.
[6 Hours]

UNIT-III

Finance: - Financial Terminology Source of Finance – Cost of Capital – Capital Structure – Capitalisation – Leverage – Ratios – Capital Budgeting – Dividend.
[6 Hours]

UNIT-IV

Economics:- Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Revenue Analysis, Average Revenue and Marginal Revenue - Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.
[6 Hours]

UNIT-V

General Knowledge:- Knowledge of Current Events – sports – History Geography and Culture – Indian Constitution – New Technology and researches – News on India and Neighboring Countries.
[6 Hours]

TEXT BOOK:

Study Materials Prepared and Issued by the Department

SEMESTER – VI
(For those who joined in June 2008 and after)

PART – V : Common Subject Theory		
Subject Title : EXTENSION ACTIVITIES		
Subject Code: EAUG61	Hours per week:	Credit: 1
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

UNIT-I:

Community Development-I: definition – structure and composition – community based issues – need for awareness – Developmental Programmes.

UNIT – II:

Community Development-II: Rural Scenario – need of the Community – need for the community service – role of youth in community building – communal harmony – literacy – Educational Recreation.

UNIT – III:

Volunteer Empowerment: Women's Emancipation – formation of Youth Clubs – Self-Help Groups – Youth and Development.

UNIT – IV:

Social Analysis: Social issues – cultural invasion – media infiltration – human rights Education/Consumer Awareness – Adolescents Reproductive – HIV/AIDS/STD – Social harmony/National integration – Blood Donation.

UNIT – V:

Introduction to NSS: Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme – Adventure Programme – National Days and Celebrations.(Applicable to NSS Students)

(OR)

NCC- Origin – Organisation – Ministry of Defence – Armed forces – commands – Defence establishments in Tamil Nadu

Civil Defence – Aid to civil authorities – Disaster management – Leadership – Man management – Adventure activities – Social service

Reference:

National Service Scheme Manual (Revised), Ministry of Human Resources Development, government of India.

DEPARTMENT OF COMMERCE
Certificate Course
(For those who joined in June 2015 and after)

PART – VI		
Subject Title : COMMERCIAL GEOGRAPHY		
SubjectCode: CC04CG	Hours per week: 2	Total Marks: 100

Unit - I

Location – Administrative division – Relief features – Geology – Soil – Drainage – Weather and Climate – Annual Rainfall – Seasonal Rainfall – Variability of rainfall – Cyclonic Depressions and flooding –Forests and Forest Economy.

Unit - II

Agriculture: Cultivated Area – Intensity of cropping – Crops –Cultivation of rice and Sorghum – Bajra and Pulses– Groundnut and other oil seeds – Sugarcane and cotton.

Unit- III

Sources of irrigation – Extent of irrigation – Fisheries – Animal Husbandry – Livestock – Dairy development – Poultry development – Power- Thermal, Atomic, Hydel, Solar and Wind Power.

Unit - IV

The industrial scene: Cotton textile – Handloom and Power loom industry – The design, Printing of textiles, Dyeing – Chemical and fertilizer industries – Production of two wheelers – Four Wheelers.

Unit - V

Development of Roads, Railways, Airways and Sea routes – merits and demerits- Development of post and telecommunications – Tourist centers and Tourism Development

REFERENCE BOOKS:

- 1.Basic resources Atlas of Tamil Nadu Pub: University of Madras
- 2.TamilNadu Economic Appraisal Pub: Finance Department Govt. of TamilNadu
- 3.A Geography of India – Gopal Singh
- 4.Publications of TamilNadu Text Book Society, Madras.

DEPARTMENT OF COMMERCE
Certificate Course
(For those who joined in June 2015 and after)

PART – VI		
Subject Title : FORENSIC ACCOUNTING		
SubjectCode: CC04FA	Hours per week: 2	Total Marks: 100

UNIT-I: Forensic Accounting – Origin (Kautilya and Occupational Frauds) – Meaning and Definition- Importance – Pillars – Forensic Accountant – Qualities – Services offered by Forensic Accountant – Role of Auditors – Forensic Accounting in India.

UNIT-II: Fraud: Meaning and Definition – Types – Psychological factors relating to fraud – Fraud Schemes – Most Fraud Prone Sectors

UNIT-III: Cash Frauds: Schemes of Cash Frauds (on the book and off the book) - Red Flags of the Fraud – Best Practices to avoid cash frauds.
Inventory Frauds: Misappropriation Schemes – Financial Statement Schemes – Red Flags of Inventory Frauds- Best Practices to avoid Inventory Frauds.

UNIT-IV: Accounts Receivable Frauds – Financial Aspects – Red Flags of the Fraud – Best Practices to avoid Accounts Receivable frauds.
Accounts Payable Frauds – Financial Aspects – Red Flags of the Fraud – Best Practices to avoid Accounts Payable frauds.

UNIT-V: Payroll Frauds: Methods of Fraud - Red Flags of the Fraud – Best Practices to avoid cash frauds.
Revenue Recognition Fraud- Causes – Measurement of Fraud.

Text Book:

Apurva Pradeep Joshi, Students' Hand Book on Forensic Accounting, Fraudexpress Media Communications, Pune – 2012