

SADAKATHULLAH APPA COLLEGE

(AUTONOMOUS)

(Reaccredited by NAAC at an 'A' Grade with a CGPA of 3.40 out of 4.00 in the III cycle An ISO 9001:2008 Certified Institution)

RAHMATH NAGAR, TIRUNELVELI- 11.

Tamilnadu

DEPARTMENT OF COMMERCE



CBCS SYLLABUS

For

B.Com.

(Applicable for students admitted in June 2015 and onwards)

**(As per the Resolutions of the Academic Council
Meeting held on 23.02.2016)**

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* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

** Common to B.Com. and B.Com. (CA)

B.COM. COURSE STRUCTURE (CBCS)
(Applicable for students admitted in June 2015 and onwards)

PART	Semester I	Hrs. /W	Credit	PART	Semester II	Hrs. /W	Credit
I	Tamil/ Arabic	6	3	I	Tamil / Arabic	6	3
II	English-I	6	3	II	English-II	6	3
III	Core 1	5	5	III	Core 3	5	5
III	Core 2	5	4	III	Core 4	5	4
III	Allied I – Paper I	6	5	III	Allied I – Paper II	6	5
IV	Environmental Studies	2	1	IV	Value Education I (Or) Value Education II	2	1
	Total	30	21		Total	30	21

PART	Semester III	Hrs. /W	Credit	PART	Semester IV	Hrs. /W	Credit
III	Core 5	6	5	III	Core 8	6	5
III	Core 6	6	5	III	Core 9	6	5
III	Core 7	6	5	III	Core 10	6	4
III	Allied II – Paper I	6	5	III	Allied II – Paper II	6	5
IV	Skill-based Elective 1	3	2	IV	Skill-based Elective 2	3	2
IV	Non-major Elective 1	3	2	IV	Non-major Elective 2	3	2
	Total	30	24	V	Extension Activities	-	1
					Total	30	24

PART	Semester V	Hrs. /W	Credit	PART	Semester VI	Hrs. /W	Credit
III	Core 11	6	5	III	Core 15	6	5
III	Core 12	6	5	III	Core 16	6	4
III	Core 13	6	5	III	Core 17	6	5
III	Core 14	6	4	III	Core 18 – Project	6	5
III	Core Elective –1	6	6	III	Core Elective –2	6	6
	Total	30	25	III	Total	30	25

B.COM. - COURSE STRUCTURE (CBCS)
(Applicable for students admitted in June 2015 and onwards)
DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS & MARKS

PART	COURSE	SEMESTER	HOURS	CREDITS	PAPERS	MARKS
I	Tamil / Arabic	I to II	12	6	2	200
II	English	I to II	12	6	2	200
III	Core + Project	I to VI	104	85	18	1800
	Core Elective	V & VI	12	12	2	200
	Allied	I to IV	24	20	4	400
IV	Skilled Based Elective	III & IV	6	4	2	200
	Non Major Elective	III & IV	6	4	2	200
	Environmental Studies	I	2	1	1	100
	Value Education	II	2	1	1	100
V	Extension Activities	I to IV	--	1	-	100
TOTAL			180	140	34	3500

SEMESTER WISE DISTRIBUTION OF HOURS

PART	I	II	III				IV			TOTAL
SEM	T/A	ENG	CORE	CE	P	AL	SBE	NME	SVE/ES	
I	6	6	10	-	-	6	-	-	2	30
II	6	6	10	-	-	6	-	-	2	30
III	-	-	18	-	-	6	3	3	-	30
IV	-	-	18	-	-	6	3	3	-	30
V	-	-	24	6	-	-	-	-	-	30
VI	-	-	18	6	6	-	-	-	-	30
TOT	12	12	98	12	6	24	6	6	4	180

**B.COM. - COURSE STRUCTURE (CBCS)
TITLE OF THE PAPERS, CREDITS & MARKS**

I SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	TA 1	இக்காலத் தமிழ்	15UTAL11	6	3	25	75	100
	AR 1	Applied Grammar and Translation - I	15UARL11					
II	EN 1	Prose, Poetry and Remedial Grammar - I	15UENL11	6	3	25	75	100
III	C 1	Principles of Accounting *	15UCOC11	5	5	25	75	100
	C 2	Business Organisation	15UCOC12	5	4	25	75	100
	AI-1	Business Economics	15UCOA11	6	5	25	75	100
IV	EVS	Environmental Studies	15UEVS11	2	1	25	75	100
TOTAL				30	21	150	450	600
II SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	TA 2	சமயத் தமிழ்	15UTAL21	6	3	25	75	100
	AR 2	Applied Grammar and Translation - II	15UARL21					
II	EN 2	Prose, Poetry and Remedial Grammar - II	15UENL21	6	3	25	75	100
III	C 3	Financial Accounting *	15UCOC21	5	5	25	75	100
	C 4	Principles of Management**	15UCOC22	5	4	25	75	100
	AI-2	Indian Economic Development	15UCOA21	6	5	25	75	100
IV	SVE	Value Education I	15USVE2A	2	1	25	75	100
		Value Education II	15USVE2B					
TOTAL				30	21	150	450	600
III SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	C 5	Business Communication *	15UCOC31	6	5	25	75	100
	C 6	Advanced Accounting *	15UCOC32	6	5	25	75	100
	C 7	Principles of Marketing	15UCOC33	6	5	25	75	100
	All-1	Business Mathematics *	15UCOA31	6	5	25	75	100
IV	SBE1	Introduction to Computers	15UCOS31	3	2	25	75	100
	NME1	Choose from the list	15UCON31	3	2	25	75	100
TOTAL				30	24	150	450	600

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

** Common to B.Com. & B.Com. (Finance)

B.COM. - COURSE STRUCTURE (CBCS)								
TITLE OF THE PAPERS, CREDITS & MARKS								
IV SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	C 8	Modern Banking *	15UCOC41	6	5	25	75	100
	C 9	Human Resource Management	15UCOC42	6	5	25	75	100
	C 10	Company Law	15UCOC43	6	4	25	75	100
	AII-2	Business Statistics *	15UCOA41	6	5	25	75	100
IV	SBE2	Computer Application in Commerce	15UCOS41	3	2	25	75	100
	NME2	Choose from the list	-	3	2	25	75	100
V	Ex	Extension activities (NCC/NSS/SOP/Youth Welfare, etc)	-	-	1	-	-	100
TOTAL				30	24	165	435	600
V SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	C 11	Cost Accounting *	15UCOC51	6	5	25	75	100
	C 12	Corporate Accounting *	15UCOC52	6	5	25	75	100
	C 13	Business Law *	15UCOC53	6	5	25	75	100
	C 14	Application of Tally	15UCOC54	6	4	25	75	100
	CE 1	A) Income Tax Law and Practice *	15UCOE5A	6	6	25	75	100
OR								
	B) Corporate finance *	15UCOE5B						
TOTAL				30	25	150	450	600
VI SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	C 15	Management Accounting *	15UCOC61	6	5	25	75	100
	C 16	Auditing	15UCOC62	6	4	25	75	100
	C 17	Industrial Law *	15UCOC63	6	5	25	75	100
	C 18	Project	15UCOP61	6	5	25	75	100
	CE 2	A) Indirect taxes *	15UCOE6A	6	6	25	75	100
OR								
	B) Co-operation *	15UCOE6B						
TOTAL				30	25	150	450	600

*** Common to B.Com., B.Com. (CA) and B.Com. (Finance)**
B.COM. COURSE STRUCTURE (CBCS)

PART I AND II SUBJECTS - TITLE OF THE PAPERS, CREDITS & MARKS

(Applicable for students admitted in June 2015 and onwards)

TITLE OF THE PAPERS, CREDITS & MARKS

GROUP I COURSES (ONE YEAR LANGUAGE COURSES) (B.Com., B.Com. (C.A.), B.Com. (Finance), B.B.A., B.Sc. Computer Science, B.Sc. Information Technology and B.C.A.)							
SEM	Title of the paper	S.CODE	H/W	C	I	E	T
PART I – TAMIL							
I	இக்காலத் தமிழ்	15UTAL11	6	3	25	75	100
II	சமயத் தமிழ்	15UTAL21	6	3	25	75	100
TOTAL			12	6	50	150	200
PART I – ARABIC							
I	Applied Grammar and Translation – I	15UARL11	6	3	25	75	100
II	Applied Grammar and Translation – II	15UARL21	6	3	25	75	100
TOTAL			12	6	50	150	200
PART II – ENGLISH							
I	Prose, Poetry and Remedial Grammar - I	15UENL11	6	3	25	75	100
II	Prose, Poetry and Remedial Grammar - II	15UENL21	6	3	25	75	100
TOTAL			12	6	50	150	200

PART III

(Applicable for students admitted in June 2015 and onwards)

DEPT. OF COMMERCE CBCS SYLLABUS - B.COM.								
PART III CORE, CORE ELECTIVE & PROJECT (FOR B.COM. MAJOR)								
SEM	No.	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	C1	Principles to Accounting *	15UCOC11	5	5	25	75	100
	C2	Business Organisation	15UCOC12	5	4	25	75	100
II	C3	Financial Accounting *	15UCOC21	5	5	25	75	100
	C4	Principles of Management	15UCOC22	5	4	25	75	100
III	C5	Business Communication *	15UCOC31	6	5	25	75	100
	C6	Advanced Accounting *	15UCOC32	6	5	25	75	100
	C7	Principles of Marketing	15UCOC33	6	5	25	75	100
IV	C8	Modern Banking *	15UCOC41	6	5	25	75	100
	C9	Human Resource Management	15UCOC42	6	5	25	75	100
	C10	Company Law	15UCOC43	6	4	25	75	100
V	C11	Cost Accounting *	15UCOC51	6	5	25	75	100
	C12	Corporate Accounting *	15UCOC52	6	5	25	75	100
	C13	Business Law *	15UCOC53	6	5	25	75	100
	C14	Application of Tally	15UCOC54	6	4	25	75	100
	CE1	Income Tax Law and Practice *	15UCOE5A	6	6	25	75	100
		Corporate finance *	15UCOE5B					
VI	C15	Management Accounting *	15UCOC61	6	5	25	75	100
	C16	Auditing	15UCOC62	6	4	25	75	100
	C17	Industrial Law *	15UCOC63	6	5	25	75	100
	C18	Project	15UCOP61	6	5	25	75	100
	CE2	Indirect taxes * OR	15UCOE6A	6	6	25	75	100
		Co-operation *	15UCOE6B					
TOTAL				92	97	400	1200	1600

*** Common to B.Com., B.Com. (CA) and B.Com. (Finance)**

DEPT. OF COMMERCE								
CBCS SYLLABUS								
PART III - ALLIED - ECONOMICS								
(FOR B.COM.)								
SEM	P	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	1	Business Economics	15UCOA11	6	5	25	75	100
II	2	Indian Economic Development	15UCOA21	6	5	25	75	100
III	3	Business Mathematics *	15UCOA31	6	5	25	75	100
IV	4	Business Statistics *	15UCOA41	6	5	25	75	100
TOTAL				24	20	100	300	400
PART IV - SKILL BASED ELECTIVE (FOR B.COM.)								
III	1	Introduction to Computers	15UCOS31	3	2	25	75	100
IV	2	Computer Application in Commerce	15UCOS41	3	2	25	75	100
TOTAL				6	4	50	150	200
PART IV- NON-MAJOR ELECTIVE (FOR OTHER MAJOR STUDENTS)								
III	1	Principles of Commerce	15UCON31	3	2	25	75	100
IV	2	Basics in Accounting **	15UCON41	3	2	25	75	100
TOTAL				6	4	50	150	200
PART IV - EVS & VALUE EDUCATION (FOR ALL MAJOR STUDENTS)								
I	1	Environmental Studies	15UEVS11	2	1	25	75	100
II	2	Value Education	15USVE2A	2	1	25	75	100
		Value Education	15USVE2B					
TOTAL				4	2	50	150	200
PART - V								
SEM	Extension Activities (Choose any one)		S.CODE	H/W	C	I	E	T
I to IV	Enviro Club		15UEXEVC	-	1	-	100	100
	NCC		15UEXNCC					
	NSS		15UEXNSS					
	Physical Education		15UEXPHY					
	Red Ribbon Club		15UEXRRC					
	Sadakath Outreach Programme		15UEXSOP					
	Youth Red Cross		15UEXYRC					
	Youth Welfare		15UEXYWL					
TOTAL				-	1	-	100	100

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

** Common to B.Com. and B.Com. (CA)

PART – 1 TAMIL			
முதல் பருவம்			
Part – 1	இக்காலத் தமிழ்		15 UTAL11
Hrs/Week : 6	Hrs/Sem : 90	Hrs/Unit : 18	Credits : 3

நோக்கம் :

- ❖ தமிழ்ப் படைப்பிலக்கியங்களான புதுக்கவிதைகள், சிறுகதைகள் ஆகியவற்றை எழுத வைத்தல்.
- ❖ சமூகம் பற்றிய சிந்தனைகளைப் படைப்பிலக்கியங்கள் மூலம் ஏற்படுத்துதல்.

அலகு - 1

தமிழ்ச் செய்யுள் - புதுக்கவிதைகள்

- | | | |
|--|---|------------------------------|
| 1. அல்லாஹ் | - | மகாகவி பாரதியார் |
| 2. தமிழுக்கு அமுதென்று பெயர் | - | பாவேந்தர் பாரதிதாசன் |
| 3. பாடல் | - | பட்டுக்கோட்டை கல்யாணசுந்தரம் |
| 4. ஆயிரம் திருநாமம் பாடி | - | கவிக்கோ அப்துல் ரகுமான் |
| 5. தேசப்பிதாவுக்கு ஒரு தெருப்
பாடகனின் அஞ்சலி | - | மு. மேத்தா |
| 6. ஐந்து பெரிது ஆறு சிறிது | - | வைரமுத்து |
| 7. மழை கொடுக்கும் | - | கவியரசு கண்ணதாசன் |
| 8. எத்திசையிலிருந்து எறியப்பட்டது | - | கல்யாணஜி |
| 9. சினேகிதனின் தாழ்வான வீடு | - | கலாப்பிரியா |
| 10. தூக்கம் விற்ற காசுகள் | - | ரசிகவ்ஞானியார் |
| 11. தோழர் மோசிகீரனார் | - | ஞானக்கூத்தன் |
| 12. வயலும் வாழ்வும் | - | நா.முத்துக்குமார் |
| 13. கடவுள் போற்றி | - | கவிமணி |
| 14. நண்பனே | - | கலீல் ஜீப்ரான் |

அலகு -2 (சிறுகதைக் களஞ்சியம்)

- | | | |
|-------------------------|---|-----------------------|
| 1. காஞ்சனை | - | புதுமைப்பித்தன் |
| 2. கூறல் | - | வண்ணதாசன் |
| 3. சொர்க்க கன்னிகை | - | கருணாமணாளன் |
| 4. காலத்தின் ஆவர்த்தனம் | - | தோப்பில் முகமதுமீரான் |
| 5. கனவில் உதிர்ந்த பூ | - | நாரும்புநாதன் |
| 6. ராஜமீன் | - | கீரனார் ஜாஹிராஜா |
| 7. சங்காத்தி | - | தீன் |

அலகு- 3 உரைநடை

1. படிப்பது சுகமே – வெ. இறையன்பு இ.ஆ.ப.
நீயூ செஞ்சுரி புக ஹவுஸ் (பி) லிட், சென்னை.

அலகு- 4 இலக்கிய வரலாறு

1. தமிழ்ப் புதுக்கவிதைகள் தோற்றமும் வளர்ச்சியும்
2. தமிழ்ச் சிறுகதைகள் தோற்றமும் வளர்ச்சியும்
3. தடம் பதித்த தமிழ்ச் சிறுகதையாசிரியர்கள்
4. தற்காலத் தமிழ்ப் புதுக்கவிதைகள், சிறுகதைகளின் போக்கு

அலகு- 5 இலக்கணம்

1. எழுத்து வகை பற்றிய விளக்கம்
முதலெழுத்துகள், சார்பெழுத்துகள், சுட்டெழுத்துகள், வினாவெழுத்துகள்
2. மொழி முதல் எழுத்துக்கள், மொழி இறுதி எழுத்துகள்
3. வல்லினம் மிகுமிடங்கள், மிகா இடங்கள்

PART – 1 TAMIL			
இரண்டாம் பருவம்			
Part – 1	சமயத் தமிழ்		15 UTAL21
Hrs/Week : 6	Hrs/Sem : 90	Hrs/Unit : 18	Credits : 3

நோக்கம் :

- ❖ பலசமயக் கருத்துக்களை ஒப்பிட்டுச் சமய நல்லிணக்கத்தோடு மாணவர்கள் வாழ இப்பருவம் துணை புரிகிறது.
- ❖ தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையத் தேர்வுக்கு மாணவர்களை ஆயத்தப்படுத்துதல்

அலகு- 1

தமிழ்ச் செய்யுள் (துறை வெளியீடு)

சைவம்

1. தேவாரம்
 - திருநாவுக்கரசர்
 - மாசில் வீணையும்...
 - நாமார்க்கும் குடியல்லோம்...
 - அப்பன் நீ அம்மை நீ...
 - திருஞானசம்பந்தர்
 - தோடுடைய செவியன்...
 - வேயுறு தோளி பங்கன்...
 - மருந்தவை மந்திரம்...
 - சுந்தரமூர்த்தி நாயனார்
 - பித்தா பிறைகுடி...
2. திருவாசகம்
 - மாணிக்கவாசகர்
 - பால் நினைந்தாட்டும்...
3. திருவெம்பாவை
 - ஆதியும் அந்தமும் இல்லா...
4. திருமந்திரம்
 - திருமூலர்
 - ஒன்றே குலமும் ஒருவனே தேவனும்...

வைணவம்

5. பொய்கையாழ்வார்
 - பூதத்தாழ்வார்
 - வையம் தகளியா...
 - அன்பே தகளியா...
 - பேயாழ்வார்
 - திருக்கண்டேன்...

6. திருப்பாவை
ஆண்டாள் - மார்கழித் திங்கள்...
7. வளையாபதி - மக்கட் செல்வம்

பொலக்கம்

8. புத்திரான் - மு.ரா.பெருமாள்

கிறித்தவம்

9. இயேசு காவியம் (சில பகுதிகள்) - கண்ணதாசன்

இஸ்லாம்

10. நபிகள் நாயக மான்மிய மஞ்சரி - சதாவதானி செய்குத்தம்பிப்பாவலர் (குறிப்பிட்ட பாடல்கள்)
11. குணங்குடி மஸ்தான் பாடல்கள் - பாசக்கயிற்று வலை
12. ஞானப் புகழ்ச்சி - தக்கலை பீரமுகமது அப்பா
13. அலகிலா அருளும் - இறையருட் கவிமணி. கா.அப்துல்கபூர்

நீதி இலக்கியங்கள்

14. திருக்குறள் (வான் சிறப்பு)
15. நாலடியார் - கல்வி கரையில
16. இன்னாநாற்பது - ஆன்றவித்த...

அலகு- 2 பதினாம்

- “கல்மரம்” - திலகவதி

அலகு - 3 உரைநடை (தமிழ்த் துறை வெளிமீடு)

1. நபிகள் நாயகம் (ஸல்) அன்பின் தாயகம்
2. சதக்கத்துல்லாஹ் அப்பா அவர்களின் வாழ்வும் பணியும்
3. கவி.கா.மு.ஷெரிப் - த.மு.சா காசாமைதீன்
4. கவிக்கோ அப்துல்ரகுமானின் கவிதைகள்
5. தமிழ் இலக்கியங்களில் மனிதநேயச் சிந்தனைகள்
6. இணையத்தில் தமிழ்

அலகு- 4 (போட்டித் தேர்வுத் தயாரிப்பு)

இலக்கிய வரலாறு

1. சைவம், வைணவம், கிறித்துவம், இசுலாம் வளர்த்த தமிழ்
2. புகழ் பெற்ற தமிழ் நூல்கள், நூலாசிரியர்கள்
3. தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுக்குரிய பொதுத்தமிழ் பாடத்திட்டம் - ஓர் அறிமுகம்

அலகு- 5 இலக்கணம்

வேர்ச்சொல் அறிதல், அகரவரிசைப்படி மாற்றியமைத்தல், செய்வினை, செய்யப்பாட்டுவினை, தன்வினை, பிறவினை, உடன்பாடு, எதிர்மறை, செய்தி வாக்கியம், கலவை வாக்கியம், பெயர்வினை, இடை, உரிச்சொற்களின் இலக்கணம் மற்றும் பெயர்ச்சொல், வினைச்சொல் வகைகள், லகர, ளகர, ணகர, ரகர, றகர வேறுபாடுகள்.

Part - I ARABIC			
Applicable for Group I Courses (One Year Language Courses) such as B.Com, B.Com. (C.A) B.Com, (Finance) , B.B.A, B.Sc. Computer Science, B.Sc., Information Technology and B.C.A.			
PAPER-I	APPLIED GRAMMAR AND TRANSLATION-I		15UARL11
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 3

Unit I :-

Lessons 1 to 5 (Reader)

Unit II :-

Lessons 6 to 10

Unit III :-

Grammar Portions

- 1) Al Mufrad wal- muthanna wal jam'
- 2) Huroof ul Jarr
- 3) Asmaa – ul Ishaarah.
- 4) Adawaatul Istifhaam
- 5) Ad Damaair – ul – Munfasilah Val Muthasilah
- 6) Al-Idaafah
- 7) Al Muftada wal khabar
- 8) As-sifatu wal mausoof
- 9) Al mudhakkar wal muannath
- 10) Asmaa-ul-mausool

Unit IV :-

Lessons 11 to 15

Unit V :-

Lessons 16 to 20

TEXT BOOKS

- 1) Duroosul Lughatil Arabiya Part – I (Reader) - Lessons 1 to 20 only by Dr.V. Abdur Rahim. Available at Islamic foundation Trust, 78 Perambur High Road , Perambur, Chennai- 600 012.
- 2) An-Nahwul Waadih Ibtidayee – Part I (Grammar, selected topics only) by Ali Al-jaarim and Mustafa Ameen. Available at Hilal Book House , Tirurkad, Angadipuram, Kerala.

Semester - II			
PAPER-II	APPLIED GRAMMAR AND TRANSLATION-II		15UARL 21
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 3

Unit I :-

Lessons 1 to 3 (Reader)

Unit II :-

Lessons 4 to 7

Unit III :-

Grammar Portions

- 1) Inna wa Akhavaatuha.
- 2) Ismut Tafleel
- 3) AlMali wal Mularee
- 4) Al-Amr wan Nahi
- 5) Al Fa-il
- 6) Al Maf-ool
- 7) Al-Asmaul Mausool
- 8) Taqseemu Fihl ila As-saheeh wal Muhtal
- 9) Ismul Maf'ool
- 10) Ismul Faa'il.

Unit IV

Lessons 8 to 11

Unit V

Lessons 12 to 15

TEXT BOOKS

1. **Duroosul Lughatil Arabiya** Part – II (Reader) Lessons 1 to 15 only by Dr.V. Abdur Rahim. Available at: Islamic foundation Trust, 78 Perambur High Road , Perambur, Chennai-600 012.
2. **An-Nahwul Waadih Ibtidayee** –Part I &II (Selected Grammar Portions only) by Ali Al-jaarim and Mustafa Ameen. Available at: Hilal Book House , Tirurkad, Angadipuram, Kerala.

PART – II ENGLISH
ONE – YEAR LANGUAGE COURSE
B.Com., B.Sc. Computer Science, Information Technology,
B.B.A., B.Com, (C.A), B.C.A., and B.Com (Finance)

I SEMESTER			
EN1	PROSE, POETRY AND REMEDIAL GRAMMAR - I		15UENL11
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 3

Objectives:

1. To answer comprehensive questions on passages of moderate level of difficulty.
2. To analyse the prescribed prose pieces and to attempt a critical appreciation of the poems.
3. To write grammatically.

UNIT I – PROSE

1. Letter to a Teacher - Nora Rossi and Tom Cole (Trans.)
2. Spoken English and Broken English - George Bernard Shaw
3. Voluntary Poverty - M.K. Gandhi

UNIT II – PROSE

4. A Snake in the Grass - R.K. Narayan
5. The Civilization of Today - C.E.M. Joad
6. Kamala Nehru - Jawaharlal Nehru

UNIT III – POETRY

1. On His Blindness - John Milton
2. Upon Westminster Bridge - William Wordsworth
3. When I have Fears - John Keats

UNIT IV – FUNCTIONAL GRAMMAR

1. Articles and Nouns (Units 68-80 of Intermediate English Grammar)
2. Pronouns and Determiners (Units 81-90 of Intermediate English Grammar)

UNIT V – FUNCTIONAL GRAMMAR

3. Reported Speech (Units 46-47 of Intermediate English Grammar)
4. Questions and auxiliary verbs (Units 48-51 of Intermediate English Grammar)
5. ‘ing’ and the infinitive (Units 52-67 of Intermediate English Grammar)

TEXTBOOKS:

1. T. Srirama, Colin Swatridge. ed. College Prose and Poetry. TRINITY, New Delhi: Trichy, 1989 (rpt. 2014).
2. Raymond Murphy. ed. Intermediate English Grammar. New Delhi : Cambridge University Press, 1994 (rpt. 2006).

II SEMESTER			
EN2	PROSE, POETRY AND REMEDIAL GRAMMAR - II		15UENL21
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 3

Objectives:

1. To answer comprehensive questions on passages of moderate level of difficulty.
2. To analyse the prescribed prose pieces and to attempt a critical appreciation of the poems.
3. To write grammatically.

UNIT I – PROSE

1. *With the Photographer* - Stephen Leacock
2. *Professions for Women* - Virginia Woolf
3. *On Letter Writing* - Alpha of the Plough

UNIT II – PROSE

4. *The Night the Ghost Got In* - James Thurber
5. *The Donkey* - Sir. J.Arthur Thomson
6. *A Cup of Tea* - Katherine Mansfield

UNIT III – POETRY

1. *The Flower* - Alfred Lord Tennyson
2. *Homage to a Government* - Philip Larkin
3. *Obituary* - A.K. Ramanujan

UNIT IV – FUNCTIONAL GRAMMAR

1. *Present and Past (Units 1-6 of Intermediate English Grammar)*
2. *Present Perfect and Past (Units 7-18 of Intermediate English Grammar)*
3. *Future (Units 19-22 of Intermediate English Grammar)*

UNIT V – FUNCTIONAL GRAMMAR

4. *Future (Units 23-25 of Intermediate English Grammar)*
5. *Modals (Units 26-36 of Intermediate English Grammar)*
6. *Conditionals and ‘Wish’ (Units 37-40 of Intermediate English Grammar)*
7. *Passive (Units 41-45 of Intermediate English Grammar)*

TEXTBOOKS:

1. T. Srirama, Colin Swatridge. ed. *College Prose and Poetry*. TRINITY, New Delhi: Trichy, 1989 (rpt. 2014).
2. Raymond Murphy. ed. *Intermediate English Grammar*. New Delhi: Cambridge University Press, 1994 (rpt. 2006).

CBCS SYLLABUS (2015 and Onwards)

B.COM. (CORE, CORE ELECTIVE & PROJECT)			
I SEMESTER			
C1	PRINCIPLES OF ACCOUNTING *	15UCOC11/ 15UCCC11/ 15UCFC11	
Hrs/Week:5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits:5

* Common to B.Com. B.Com. (CA) and B.Com. (Finance)

Objectives:

- To enable the students to understand the basic accounting concept
- To provide knowledge in preparing various accounts

UNIT I

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions - IAS-IFRS-Meaning-Double entry system - Rules for debit and credit - Journal - Ledger - Balancing of accounts-Trail Balance

UNIT II

Subsidiary books - Cash book - Petty Cash Book - Rectification of errors - Suspense account - Bank Reconciliation Statement - reasons for difference between Cash book and Pass book

UNIT III

Final Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries - provision for bad and doubtful debts - provision for discount on debtors and creditors

UNIT IV

Bills of Exchange - honour and dishonour of a bill - renewal of a bill - retirement of a bill - insolvency of the acceptor- Accommodation bills

UNIT V

Average due date and Account Current - Meaning - Methods - Forward method - Backward Method - Red ink interest

(Theory 40% and problems 60%)

TEXT BOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and sons
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalaya Publishing House

REFERENCE BOOKS:

1. Advanced Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S. Grewal - S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari - Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and Company

I SEMESTER			
C2	BUSINESS ORGANISATION	15UCOC12	
Hrs/Week:5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits:4

Objectives:

- To provide the depth knowledge regarding the various economic activities
- To know the various institutions performance

UNIT I: Concept of Business Organisation

Economic and Non economic activities - Profession and Employment - Meaning of business - characteristics of business - business distinguished from Profession and Employment - Scope of business - Objectives of business - Functions of business - Qualities of a successful businessman-Social responsibilities of Business

UNIT II: Forms of Business Organisation

Forms of business organization -Sole proprietorship - Joint Hindu Family business - Partnership - Joint stock Company - Public and Private Company - Co - operative organization - Meaning - Definition -factors influencing the selection of suitable forms of organisation-Relative Characteristics- merits and demerits - MNCs

UNIT III: Plant Location

Plant location - Factors of Location-Selection of a site-plant layout - types of plant layout - Advantages

UNIT IV: Combination

Meaning of combination - causes of combinations - types of combinations - forms of combinations - Rationalization - meaning - causes and stages

UNIT V: Public Enterprises

Public Enterprises and Public Utilities-objectives-forms-Departmental organisations-Public Corporations-Govt. Companies-Merits & Demerits of each forms

TEXT BOOKS:

1. Organization and Management - C.B.Gupta, Sulthan Chand & Sons
2. Business organization and management - M. C. Sukla

REFERENCE BOOKS:

1. Fundamentals of Business organization and management - Y.K. Bushan Sultan Chand & Sons, New Delhi
2. Principles of Business organization and management - P.N. Reddy and S.S. Gulshan
3. Organization and Management - Dr. S.C. Saxena

II SEMESTER			
C3	FINANCIAL ACCOUNTING	15UCOC21	
Hrs/Week:5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits:5

Objectives:

- To provide knowledge for acquiring skills in preparing various accounts
- To provide knowledge on accounting practices of different traders

UNIT I

Accounts of non trading concerns - Receipts and Payments account - Income and Expenditure account - differences between the two - preparation of the Balance Sheet - capital and revenue - capital expenditure - revenue expenditure - deferred revenue expenditure

UNIT II

Accounting for consignment - differences between Consignment and sale - valuation of unsold stock on consignment - Goods sent on invoice price - accounting for loss of goods - Accounting for joint venture - differences between consignment and joint venture - maintenance of separate books - Recording in Existing Books

UNIT III

Self balancing system - meaning - journal entries in sales and purchases ledger - transfer from one ledger to another - Accounts from incomplete records - differences between Single entry and Double entry - defects of single entry - preparation of statement of affairs - conversion method

UNIT IV

Depreciation - need - causes - methods of providing depreciation - Straight line method - Diminishing balance method - Sinking Fund method - Annuity method

UNIT V

Insurance Claim - loss of stock policy - Average Clause - loss of profit or Consequential loss policy (Simple Problems)

(Theory 40% and problems 60%)

TEXT BOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and sons
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalaya Publishing House

REFERENCE BOOKS:

1. Advanced Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S. Grewal - S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari - Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and Company

II SEMESTER			
C4	PRINCIPLES OF MANAGEMENT **	15UCOC22/ 15UCFC22	
Hrs/Week:5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits:4

** Common to B.Com. and B.Com. (Finance)

Objectives

- To gain the knowledge various principles in the management
- To know the various aspects of management functions

UNIT I: Management

Meaning - Definition - Nature - Importance and features of Management - Important Principles - Management, Science or Art - Management as Profession - Functions of Management - Management and Administration

UNIT II: Planning and Decision Making

Planning - Meaning - Definition - Features - Importance - Steps - Types of planning - Merits and Demerits - Decision making - process

UNIT III: Organising

Organising-Meaning-Definition-Nature and Characteristics of Organising-Principles of organising-Different form of organisation-Organization charts and manuals

UNIT IV: Staffing and Directing

Staffing-General Principles-Importance-Techniques-Directing-Meaning - Definition - Nature and scope of direction -Delegation-Centralization-Decentralization-Committee form of organisation-

UNIT V: Co-ordination and Control

Coordination - meaning - definition - scope - importance - requirements of effective coordination; Control - meaning - definitions - nature - types of controlling - elements of control.

TEXT BOOKS:

1. Business Administration and Management - S.C. Saksena, Sahitya Bhawan
2. Principles of Management - Kumkum Mukherjee, Tata McGraw Hill Education Private Limited, New Delhi

REFERENCE BOOKS:

1. Principles of Management - T.Ramasamy
2. Principles of Management - Dr. K. Natarajan & K.P. Ganesan
3. Business Management by Dinakar Pagare
4. Business Management - Amitha Bha Roy Mc Graw - Hill Edition.
5. Principles and Practice of Management - R.S. Gupta, B.D. Sharma, N.S. Bhalla - Kalyani Publishers
6. Principles and Practice of Management - L.M. Prasad
7. Principles of Management - P.C. Tripathy & P.N. Reddy

III SEMESTER			
C 5	BUSINESS COMMUNICATION*	15UCOC31/ 15UCCC31/ 15UCFC31	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To enable the students to know communication and its importance
- To help the students to write various business letters to suit various business situation

UNIT I

Introduction - Importance - Definition - Process of communication - Media for communication - Types of communication - Barriers to communication

UNIT II

Business Letter - Need - Characteristics of a good letter - Functions -Kinds -Essentials of a good business letter - Layout -

UNIT III

Letters of Offer and Quotation - Enquiry and Reply - Orders and their Execution - Credit and Status Enquiry

UNIT IV

Complaints and adjustments - Collection letters - Circular letters - Sales letters - Application for situation - Resume Writing - Report writing

UNIT V

Banking correspondence - Insurance correspondence - Agency correspondence - Communication Network - E-mail correspondence

TEXT BOOKS:

1. Essentials of Business Communication - Rajendra pal & .S.Korlahalli - Sultan Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. Effective Business Communication - Asha Kaul - Prentice Hall
2. Business Communication - Asha Kaul - Prentice Hall
3. Business Communication-RSN Pillai and Bagavathi

III SEMESTER			
C6	ADVANCED ACCOUNTING *	15UCOC32/ 15UCCC32/ 15UCFC32	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To impart knowledge about accounting procedure and enable the students and to understand the accounting of branch, departmental, and hire purchase organisation and partnership organisations.

UNIT I

Branch accounting - Debtor's system - Stock and debtors system - Invoice price method - Departmental accounts - Allocation of common expenses - Departmental transfer at invoice price

UNIT II

Hire purchase and Installment system - calculation of interest - calculation of cash price - default and repossession - difference between hire purchase and installment

UNIT III

Royalties account - meaning - minimum rent - short working - types of recoupment - strikes - Sublease - Accounting Entries

UNIT IV

Partnership accounts - Admission of a partner - New Ratio - Revaluation - Treatment of Goodwill - Retirement - Sacrifice ratio - settlement of Retiring Partner's loan account - death - Joint Life Policy

UNIT V

Dissolution of a firm - Realization account - Insolvency of a partner - Garner Vs Murray - Insolvency of all partners - Gradual realization of assets - Piece meal distribution of cash - Maximum loss method

(Theory 40% and problems 60%)

TEXT BOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalaya Publishing House

REFERENCE BOOKS:

1. Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S. Grewal - S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari - Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and Company

III SEMESTER			
C7	PRINCIPLES OF MARKETING	15UCOC33	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5

Objectives

- To learn the principles of marketing
- To gain the practical skills in marketing

UNIT I

Definition - market and Marketing -Evolution of Marketing-importance-Features of Modern Marketing -Is marketing a Science or an Art?

UNIT II

Functions of Marketing - Functions of Exchange - Functions of Physical supply - Concept of Marketing mix

UNIT III

Meaning and Definition of Product and Product Planning and Development -features-Classification-Product Life Cycle-Branding-Packaging

UNIT IV

Pricing-Meaning-Objectives-factors affecting pricing-Physical Distribution-Channels-Types-Functions-Selection of Channel

UNIT V

Promotion-Advertising-Merits-Demerits-Sales Promotion-Techniques-Personal selling-Merits and Demerits - Recent marketing techniques - E-marketing

TEXTBOOK:

1. R.S.N. Pillai & Bagawathi - Marketing - S. Chand & Co., Delhi

REFERENCE BOOKS:

1. Marketing by Rajan Nair
2. Philip Kotler - Marketing management Practice - Hall of India Private Limited - New Delhi
3. William J. Stanton Etal - Fundamentals of marketing McGraw - Hill International Editions
4. Marketing - Zikmund, Thomson Learning
5. Marketing - Limb Hair Mac Daniel - Thomson Asia

IV SEMESTER			
C8	MODERN BANKING *	15UCOC41/ 15UCCC41/ 15UCFC41	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5
* Common to B.Com., B.Com. (CA) and B.Com. (Finance)			

Objectives

- To enable the students to learn and understand the structure and functioning of banking system
- To enable the students to know the Islamic Banking concept
- To highlight modern technology application in Bank

UNIT I

Origin of bank - Classification of Banks - Commercial banks - Primary functions - Secondary functions - Banker Customer relationship - General relationship - Special Relationship

UNIT II

Reserve Bank of India - Functions - Methods of credit Control - Banking Regulation Act, 1949 - Capital requirements - Management - Maintenance of Liquid Assets - Opening of new Branches - New licensing Policy

UNIT III

Opening and Operation of Bank a/c - saving - current - recurring deposit - fixed deposit - procedure for opening of a/c - special type of customer - minor - partnership firm - joint stock companies - clubs and association - Cheques - features - Types - Crossing - types - Material alteration - marking of a cheque - MICR - meaning - importance - endorsement - types

UNIT IV

Paying banker - duties and liabilities - legal protection - Collecting banker - duties - core banking - Credit Card - Internet banking - ATM - mobile banking - electronic transfer - NEFT - RTGS

UNIT V

Islamic banking - Meaning - origin of Islamic banking - definition - objectives - features - principles - Islamic Banking Vs conventional banking - operating structure of Islamic banks - models of Islamic banking; sources and application of funds.

TEXTBOOK:

1. Banking Theory Law and Practice - E.Gorden and Dr. K.Natarajan
2. An Introduction to Islamic banking and finance - Abdul Fathah M. Farah

REFERENCE BOOKS:

1. Theory and Practice of Banking - Reddy and Appanaiah - M/S. Himalaya Publishing House, Mumbai
2. Theory and Practice of Banking - Radhaswamy and Vasudevan.
3. Banking Law and Practice - S.N.LAL
4. Banking Law and Practice - Sundaram and Varshney
5. Banking Theory Law and Practice - Dr.S.Gurusamy, Thomson learning

IV SEMESTER			
C9	HUMAN RESOURCE MANAGEMENT	15UCOC42	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5

Objectives:

- To get a complete knowledge of HRM
- To help the students for HRM practices in practical management of companies

UNIT I - Concepts

Meaning - Definition - Evolution - nature of HRM – Role – Scope - Importance - Functions of HRM

UNIT II - Human Resource Planning

Manpower Planning-Job analysis -Job Description and Specification-Recruitment-Characteristics and types-Selection Process-Tests and Interviews

UNIT III - Training and Development

Introduction-Need and Importance-Assessment of employee training needs-steps in training-Methods in training-Management Development Programmes-Significance and types-Career Planning and Development-Career counseling, Job rotation-Promotion and transfer-Retirement and other separation process

UNIT IV - Compensation

Meaning-Wages and Salary Administration-factors-wage Policy-time rate-piece rate-bonus-incentives and Benefits- Profit Sharing-Compensation administration-development a sound compensation structure-Grievances Handling and Disciplines.

UNIT V - Performance Appraisal

Performance Appraisal-Purpose-Factors affecting Performance Evaluation-PAS (Performance Appraisal System)-Need and Importance-Methods of performance appraisal- 360 Degree Method, Assessment Centre Method, Behaviourly Anchored Rating Scale (BARS)

TEXT BOOKS:

1. Human Resource Management-Dr.C.B.Gupta, Sultan Chand and Sons
2. Human Resource Management-L.M.Prasad, Sultan Chand and Sons
3. Human Resource Management-Aswathappa

REFERENCE BOOKS:

1. Personal Management-C.B. Memoria - Himalaya Publishing House-Mumbai
2. Human Resource Management-Randi. L. Decimone, Thomson Learning Third Edition

IV SEMESTER			
C10	COMPANY LAW		15UCOC43
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

Objectives

- To Learn the Provisions of Company Law (Companies Act 2013)
- To manage the practical application in companies

UNIT I

Company Definition-Characteristics-Lifting the Corporate Veil-Kinds of Companies-Incorporation of Company-Promoters-Preliminary Contracts-Provisional Contracts-One man Company

UNIT II

Memorandum of Association-Contents-Alteration of Memorandum-Doctrine of Ultra Vires-Articles of Association-Alteration of Articles-Limitation-Doctrine of Constructive notice-Doctrine of Indoor Management

Prospectus-Definition-Contents-Statement in lieu prospectus-Misstatements in prospectus and their consequences-Book Building-Dematerialized securities.

UNIT III

Membership-Rights and liabilities of member-kinds of share capital-Alteration of share capital-Reduction of Share capital-types of shares-allotment of shares-effect of irregular allotment-Transfer and Transmission of Shares-Issue of shares-issue at discount and premium-issue of sweat equity shares, bonus shares, right shares-buyback of shares-rules regarding dividend

UNIT IV

Directors-Appointment-Disqualifications-Vacation of Office and Removal directors-powers-Duties-liabilities-Managing Director-Manager-meeting of shareholders and directors-Requisites of Valid meeting-proxies-Voting and poll-Resolutions

UNIT V

Prevention of Oppression and mismanagement-winding up-modes of winding up-winding up by the court-Voluntary winding up and winding up subject to supervision of court-Consequences of winding up.

TEXTBOOK:

1. Company Law - N.D. Kapoor, Sultan Chand and Sons.

REFERENCE BOOKS:

1. B.K. Sen Gupta - Company Law - Eastern Law Book House
2. S.M. Shah - Lectures of Company Law, N.M. Tripalhi Pvt. Ltd.

V SEMESTER			
C11	COST ACCOUNTING*	15UCOC51/ 15UCCC51/ 15UCFC51	
Hrs/Week:6	Hrs / Sem:90	Hrs. / Unit: 18	Credits:5

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To ensure the students to understand the basic principles of cost accounting
- To help the students to know cost accounting methods

UNIT I - Concepts

Costing - Importance - Advantages - Limitations - Installation - scope - functions - Financial Accounting Vs Cost Accounting - Concepts - Classification - Cost Sheet preparation

UNIT II - Material

Meaning - need for material control - importance - purchase procedure - store keeper - various stock levels - EOQ - bin card - stores ledger - Issue procedure - methods of pricing issues, FIFO, LIFO, Simple Average Price, Weighted Average Price - Simple problems only.

UNIT III - Labour

Meaning - importance of labour cost - Net Wages calculation - Methods Of Wage Payment - Time Rate System - Piece Rate System - Taylor's differential piece rate system - Merricks' system - Halsey - Halsey weir - Rowan - Computation of labour cost - Labour turn over - causes - calculation of LTO

UNIT IV - Overheads

Meaning of overheads - Collection-Classification - Allocation - Apportionment - Reapportionment- Over and under absorption.

UNIT V - Methods of Costing

Methods of costing-Job costing - contract costing- unit costing- process costing - features - process loss - normal loss - Abnormal loss - abnormal gain - Preparation of process cost account - (simple problems only)

(Theory 40% and problems 60%)

TEXT BOOKS:

1. Cost Accounting - S.P.Jain & Narang ; M/s Kalyani Publishers

REFERENCE BOOKS:

1. Cost Accounting - R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
2. Cost Accounting - M.L. Agarwal , Sahitya Bhavan publications
3. Cost accounting - an introduction - B.M.Lal Nigam, I.C. Jain - Prentice Hall
4. Cost accounting - Jawahar Lal, Tata McGraw - Hill Edition
5. Cost Accounting - S.P. Iyengar; M/s Sultan chand & Sons, New Delhi
6. Cost Accounting - M. Wilson Himalaya Publishing House, Mumbai

V SEMESTER			
C12	CORPORATE ACCOUNTING *	15UCOC52/ 15UCCC52/ 15UCFC52	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To enable the students to learn accounting used in Joint stock Companies
- To help the students to solve accounting issues of a company

UNIT I

Issue of Shares - Issue at par, premium and discount - Calls in arrears - Calls in advance - Forfeiture and reissue of shares - Pro rata allotment - Redemption of Preference Shares - issue of Bonus Shares.

UNIT II

Issue of Debentures - Redemption of Debentures - Sinking fund - Own debentures - Ex-interest and cum interest - Underwriting of Shares and Debentures.

UNIT III

Profit prior to incorporation - Final accounts - simple problems (except calculation to Managerial Remuneration) - Valuation of Shares - Valuation of Goodwill

UNIT IV

Amalgamation - Absorption - External reconstruction - Purchase consideration - calculation of purchase consideration - accounting treatment in the books the parties.

UNIT V

Alteration of Share capital and Internal Reconstruction - accounting entries - Liquidation - meanings - Types - Liquidator's final statement of accounts.

(Theory 40 % and Problems 60 %)

TEXT BOOKS

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and sons.
2. Corporate Accounting - M. A. Arulanandam and K.S. Raman - Himalaya Publishing House.

REFERNCE BOOKS

1. Advanced Accountancy - S.P. Jain and K.L Narang - Kalyani Publishers.
2. Intoduction to Accountancy - T.S .Grewal - S. Chand and company.
3. Advanced Accountancy - Dr. S.N. Maheswari - Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - s.Chand and company

V SEMESTER			
C13	BUSINESS LAW *	15UCOC53/ 15UCCC53/ 15UCFC53	
Hrs /Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To enable the students to learn the fundamentals of laws relating to contract and special contract

UNIT I - The Indian contract Act 1872:

Essential elements of a valid contract - Classification of contracts - Legal rules as to offer, acceptance, Revocation - Communication of offer and acceptance - Legal rules as to consideration - without consideration is void - exception.

Legality of Contract - Capacity to contract with reference to minor, unsound mind, legally disqualified person - free consent - coercion, undue influence, mistake of law and fact, misrepresentation, fraud - Legality of object - unlawful, illegal agreement, agreement opposed to public policy - void agreement, contingent and wagering agreement.

UNIT II - Performance of Contract:

Contracts which need not be performed - appropriation of payment, assignment of contract - mode of discharged of contract - Remedies for breach of contract - kinds of quasi contract.

UNIT III - Special Contracts:

Contract of indemnity - contract of guarantee - Extent of surety's liability - kinds of guarantee - Rights of surety - Discharge of surety - Bailment, types of bailment - Rights and Duties of bailer and bailee - Lien - Finder of last goods - pledge, Rights and duties of pawnor and pawnee - pledge by non owner - types of agents, creation of agency, personal liabilities of agent - Termination of agency, irrevocable agency, rights and duties of agent.

UNIT IV - Sale of Goods Act 1930:

Contract of sale - Agreement to sell - Goods - Types of goods - delivery with its kinds - condition and warranties - Caveat Emptor - Rights and duties of buyer - Rights of an unpaid seller - auction sale.

UNIT V - Indian Partnership Act 1932:

Indian Partnership Act, 1932: Kinds of partners - creation of partnership or firm - Difference between Firm and Joint Hindu Family, Company, Co-ownership, Club - Rights and duties of partners - Dissolution of firm - Test of partnership

REFERENCE BOOKS:

- Elements of mercantile Law - N.D.Kapoor, Sultan Chand & Sons
- Law of Contract - Dr.Subba Rao
- Law of Contract - Avtar Singh.

V SEMESTER			
C14	APPLICATION OF TALLY	15UCOC54	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

Objectives

- To acquire the knowledge in theory and practical in Tally.

UNIT I

Introduction to Tally, Company and Accounting Information Menu Tally Features - Technological advantages of tally accounting software - Tally Screen components - Gateway of Tally - Company information menu - Creating a company - Accounting information menu - Managing of cost centers and cost categories - Concepts of Groups in Tally - Managing and Operating groups - Managing and operating Ledgers - F11 Features - F12 Configuration

UNIT II

Managing and Operating Vouchers - Meaning of Voucher - Predefined vouchers in Tally, Accounting Vouchers - Inventory Vouchers and Unconventional Vouchers - Entering Transaction in Vouchers

UNIT III

Managing and Operating Inventory Information Menu - Stock items - Units of measure; Stock groups, Stock categories, Godown, Price list, inventory vouchers

UNIT IV

Tally Reports - Reports which can be accessed from gateway of Tally under "Reports", Reports which can be accessed through the menu "Display" under report - Export and import of data - Printing reports - Tally ODBC

UNIT V

Tally Advanced Financial Management and Control - Preparation of Bank Reconciliation statement, Fund Flow Statement, Branch Accounting, Flexible period accounting, Budgeting and Control, Variance Analysis and Ratio Analysis

(Practical 4 hours)

REFERENCE BOOKS:

1. Tally User Manual, Tally Solutions (P) Limited
2. Tally - Nadani
3. Tally - Namrata Agarwal

V SEMESTER			
CE1 A	INCOME - TAX LAW AND PRACTICE *	15UCOE5A/ 15UCCE5A/ 15UCFE5A	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:6

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To enable the students to learn the concept of Income tax in general
- To help the students to calculate taxable income under different heads

UNIT I

Definitions - Exempted Incomes - residential status of individual and firm - incidence of taxation and residential status - problems from residential status

UNIT II

Salaries - Allowances - Perquisites - Forms of Salary - Gross Salary - Deductions - Computation

UNIT III

Income from house property - Gross annual Value - Deduction - Computation

UNIT IV

Income from business and profession - Methods of Accounting - Deduction expressly allowed - Computation

UNIT V

Capital gains - Short term and long term - Computation - Exempted capital gains - Income from other sources - Computation of Total income for individuals

[Theory 40% and problems 60% (Simple Problems)]

TEXTBOOK:

1. Income - tax Law & Practice - H.C. Mehrothra

REFERENCE BOOKS:

1. Income - tax Law & Practice - Gour & Narang
2. Students guide to Income - tax - Vinod K. Singhania

V SEMESTER			
CE1B	CORPORATE FINANCE *	15UCOE5B/ 15UCCE5B	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:6

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

UNIT I

Corporate Finance - Meaning - functions - financial forecasting - profit planning - importance - demand forecasting

UNIT II

Sources of finance - types of funds required - sources of fixed capital - sources of working capital - other methods of raising finance and the merits and demerits of each method

UNIT III

Capitalisation - meaning - over capitalization - causes - remedies - under capitalization - causes - remedies - capital structure - theories - factors determining the capital structure

UNIT IV

Investment decision - Capital budgeting process - basic principles of capital expenditure proposals - capital rationing

UNIT V

Project appraisal - basic aspects - technical - financial - economic appraisal - project identification

TEXTBOOK:

S.C. Kuchaal, Corporation Finance, principles and problems

REFERENCE BOOKS:

1. Financial management - Reddy and Appanaiah. Himalaya Publishing House
2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)

VI SEMESTER			
C15	MANAGEMENT ACCOUNTING *	15UCOC61/ 15UCCC61/ 15UCFC61	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To enable the students to know the basic concept in management accounting
- To help the students to apply the techniques of management accounting in business situation

UNIT I

Management Accounting - Definition - Objectives - Nature - Scope - Function - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations of Management Accounting.

UNIT II

Ratio analysis - Meaning - Nature - Uses - significance - Limitations - Classification - solvency ratios - Profitability ratios - Activity ratios.

UNIT III

Fund Flow analysis - Meaning - Funds - Statement of changes of Working Capital - Preparation of Fund Flow Statement- Cash Flow Analysis - Meaning of Cash flow - Cash from Operations - Preparation of Cash flow statement - Fund Flow Statement Vs Cash flow Statement.

UNIT IV

Budget and Budgetary control - Budget -Meaning - Budgetary control-objectives-features-advantages and limitations-classification-preparation of flexible budget and cash budget

UNIT V

Marginal Costing - Meaning -features - assumptions - Contribution - PV ratio - CVP analysis - Break Even point - assumptions - advantages - Limitations - Margin of safety - Make or buy decisions - Sales mix decisions.

(Theory 40 % and Problems 60 % (Simple Problems))

TEXT BOOKS

1. Management Accounting - S.N. Maheswari
2. Management Accounting E. Gordon N. Sundram Himalaya Publishing House. Gupta Kalyani Publishers.

REFERENCE BOOKS:

1. Management Accounting - R.S.N. Pillai and Bhagavathi, S. Chand and co.
2. Management Accounting - S.P. Gupta
3. Management Accounting - Dr.M. Wilson .Himalaya Publishing House

VI SEMESTER			
C16	AUDITING **	15UCOC62/ 15UCFC62	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

** Common to B.Com. and B.Com. (Finance)

Objectives

- To know the procedures for contact a audit
- To gain the knowledge about auditing

UNIT I

Introduction - Meaning - Objectives - Differences between accountancy and auditing - Advantages - Limitations - Audit programme - Auditing working papers - Preliminaries before audit - Test Checking and routine checking

UNIT II

Internal check - meaning - Objectives - Differences between internal control and internal audit - advantages and disadvantages - Internal check regarding cash, wages, purchases and purchases returns, sales and sales returns - Vouching - meaning - objects - importance of Vouchers - precautions to be taken by auditor while examining vouchers - vouching of transactions

UNIT III

Verification and Valuation of assets and liabilities - meaning - classification of assets - verification of different types of assets - verification of liabilities

UNIT IV

Company auditor - Appointment - Qualification and disqualifications - Removal of an auditor - Status - Rights, duties and liabilities - Auditor's report - contents - kinds of auditor's reports

UNIT V

Investigation - Meaning - Differences between investigation and auditing - Essentials - Classification - EDP Audit - Computerised Audit techniques - Online Auditing (especially Bank and Industry)

TEXTBOOK:

1. Auditing - B.N. Tandon - S. Chand & Co., Delhi

REFERENCE BOOKS:

1. Textbook on Auditing - Saxana, Reddy & Appannaiah - M/s. Himalaya Publishing House, Mumbai
2. Principles & Practice of Auditing - Dinkar Pagra - Sultan Chand & Sons, New Delhi.
3. Fundamentals of Auditing - Kamal Gupta - Tata Mc Graw - Hill Edition
4. Auditing - Dr. T.R. Sharma - Sahitya Publications, Agra

VI SEMESTER			
C17	INDUSTRIAL LAW *	15UCOC63/ 15UCCC63/ 15UCFC63	
Hrs/Week:6	Hrs / Sem:90	Hrs. / Unit: 18	Credits:5

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To enable the students to acquire knowledge on basic industrial laws
- To help the students to understand the provisions of various act applicable to industry

UNIT I - The Industrial Disputes Act 1947:

Object - industrial dispute - Prevention and Settlement - Award and Settlement - Strike, lockout - illegal strike and lockout, Retrenchment, Lay off, closing down - Conciliation and adjudication machineries - unfair labour practice.

UNIT II - Factories Act 1948:

Factory, manufacturing process - Power of inspector - Hazardous proven - Health, Safety and welfare - working hours Leave with wages - Employment nature of women and young person - certifying surgeon - Certificate of fitness.

UNIT III - The workmen's Compensation Act 1923:

Rules regarding determination of compensation - Liabilities of employer, Defenses available to employer - Distribution of compensation - Notice and claim.

UNIT IV - The Trade Unions Act 1926:

Registration - Rights and Privileges of registered trade union - Amalgamation, check off system of membership, Devolution of trade union the Employees State Insurance Act 1948 - Benefits - Administration of ESI Schemes - ESI Court - Coverage - Contribution - The Employees Provident Funds and miscellaneous provisions Act 1952 - Coverages, Administration of EPF - Schemes Various benefits, contribution - EPF appellate tribunal - Inspection.

UNIT V - The Payment of Gratuity Act 1972:

Payment and forfeiture of gratuity, Determination to claim gratuity - Time of payment of gratuity - The payment of wages Act 1936 - Time and mode of payment of wage, various deductions to be made and not to be made - The Minimum Wages Act 1948 - Wages content - Fixation and Revision of minimum wage - Schedule employment, Cost of living price index number - The payment of Bonus Act 1965 - Eligibility, disqualification of bonus - Determination of bonus - minimum and maximum bonus - Principle of set - on and set - off - Forfeiture of bonus - Time of payment of bonus.

TEXTBOOK:

Elements of mercantile Law - N.D.Kapoor, Sultan Chand & Sons

REFERENCE BOOKS:

1. Industrial Law - S.K.Puri
2. Labour Law - Mishna

VI SEMESTER		
C18	PROJECT	15UCOP61
Hrs/Week:6	Hrs / Sem: 90	Credits:5

- The Project can be either Individual Project or Group Project.
- In case of group project, the number of students in the group shall not exceed five.
- The **Project Report should be in English**
- The project report shall contain a minimum of 50 pages including the questionnaire if any.
- The Projects are to be evaluated both by the Internal Examiner as well as External Examiner each for 100 marks.
- A viva-voce examination will be conducted both by the Internal Examiner as well as the External Examiner.
- The distribution of mark should be **60 marks for the Project Report and 40 marks for the Viva-voce Examination.** The Division of marks for the Project Report is as below:

Particulars	Internal Examiner	External Examiner
Wording of Title	5	5
Objectives/ Formulation including Hypothesis	5	5
Review of Literature	10	10
Relevance of Project to Social Needs	5	5
Methodology/ Technique/ Procedure Adopted	20	20
Summary/ Findings/ Conclusion	5	5
Bibliography/ Annexure/ Foot notes	10	10
Total	60	60

VI SEMESTER			
CE2 A	INDIRECT TAXES *	15UCOE6A/ 15UCCE6A/ 15UCFE6A	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:6

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

Objectives

- To enable the students to understand the basic indirect tax structure in India
- To help the students to understand the provisions of excise act, customs act, VAT and service tax act

UNIT I

Indirect Taxes - Meaning - Special features - merits - demerits - major reforms in indirect taxation in India

UNIT II

Central Excise Act 1944 - basic conditions for excise liability - taxable event - types of excise duty - excisable goods - related buyer - manufacture - processes amounting to manufacture - classification of goods - rules for classification - transaction value - inclusions and exclusions - rules for valuation - simple problems on computation of excise value

UNIT III

Customs Act 1962 - nature of customs duty - taxable event - territorial waters of India - Indian customs waters - types of customs duty - customs value - inclusions and exclusions - simple problems on computation of customs value

UNIT IV

Value Added Tax (VAT) - meaning - special features - need - mechanism-simple problems

UNIT V

Service tax - introduction - need - Definition of service-Declared service-negative list-taxable services-simple problems

(Theory 80 % and Problems 20 % (Simple Problems))

TEXTBOOK:

1. Indirect taxation - Dr V. Balachandran, Sulthan Chand and Sons

REFERENCE BOOKS:

1. Central Excise for small scale Industries - Gopinath Sarangi
2. Job Work for Service Tax - B.N. Gururaj
3. A Hand Book of Service Tax - C. parthasarathy & Sanjeev Agarwal
4. Customs Law Manual - R.K. Jain
5. Customs Tariff of India - R.K. Jain
6. Central Excise - V.S. Datey Tax Mann Publication
7. Indirect Taxes - V.S. Datey Tax Mann Publication

VI SEMESTER			
CE2B	CO-OPERATION *		15UCOE6B/ 15UCCE6B/ 15UCFE6B
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 6

* Common to B.Com., B.Com. (CA) and B.Com. (Finance)

UNIT I - Introduction to Co - Operation

The concept of co - operation - Evolution of co - operative movement - Principles - Characteristics of a co - operative enterprise - Types of co - operatives - Economic and social benefits of Co - operation - Co - operation and Capitalism - Co - operation and Socialism

UNIT II - Co-operation in India

Origin and Growth - Organisational structure - Role in economic development - Special features and problems of co - operative movement in India

UNIT III - Management in Co - operative Societies

The management structure - Functions and powers of General Body - Constitution - Annual and special general meetings - Management committee - Secretary - Supervision and inspection - Inquiry - Audit - Co - operative Audit Vs Company Audit

UNIT IV - Financial Management in Co - operative Societies

Meaning and importance of financial management - objective of financial management in Co - operatives - Sources of finance for fixed and working capital - management of working capital - Account keeping - Creation of Reserves - Distribution of Net profit

UNIT V - Co-operative Law

Tamil Nadu Co - operative Societies Act 1983 - Provisions regarding: Registration of Co - operatives - By - law - membership (eligibility, type and admission) - Duties and responsibilities of members - Withdrawal and termination - Settlement of Disputes - Supervision and Audit - Liquidation

TEXT BOOK:

Co-operation in India - Dr. B.S. Mathur

**PART III – ALLIED I – ECONOMICS
(FOR B.COM – 2015 – 2018)**

I SEMESTER

AI 1	BUSINESS ECONOMICS	15UCOA11	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

UNIT I: Introduction:

Definition – Meaning and Subject matter of Business Economics
– Basic concepts – Importance and limitations of Business Economics
– Law of Diminishing Marginal utility – Consumer’s Surplus.

UNIT II: Demand Analysis:

Meaning – Kinds – Determinants – Law of Demand; Elasticity of demand – Meaning – Price Elasticity of Demand – Income Elasticity of Demand – Cross Elasticity – Methods of measuring Elasticity of Demand; Demand Forecasting – Meaning – Objectives – Types – Methods.

UNIT III: Production Analysis:

Meaning of Production – Factors of Production – Production function – Isoquants – Law of Variable Proportions – Returns to Scale – Economies and Diseconomies – Cost of Production – short – run and long – run cost curves – optimum firm; Objectives of Firm.

UNIT IV: Market Structure:

Meaning – Different forms of Market – Perfect Competition – Features; Imperfect Competition – Monopoly – Duopoly – Oligopoly.

UNIT V: Profit Analysis:

Meaning – Types – Functions of Profit; Profit Policy – Break Even Analysis – Assumptions – Uses – Limitations – Profit Forecasting – Concepts – Methods.

TEXT BOOK:

Managerial Economics by R.L.Varshney & K.L.Maheswari – Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Economic Analysis By KPM.Sundharam & E.N.Sundharam – Sultan Chand & Sons, New Delhi
2. Business Economics By Bani Mazumdar & V.G.Mankar–Himalaya Publishing House, Bombay
3. Business Economics – A.R.Arya Sri, V.V.Ramamoorthy, Tata McGraw Hill Companies
4. Indian Economy–K.P.K Sundaram

II SEMESTER			
AI 2	INDIAN ECONOMIC DEVELOPMENT	15UCOA21	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

UNIT I - Introduction:

Features of Indian Economy – Factors Determining Economic Development – Planning – Types – Objectives – Achievements and Failures of Eleventh Plan – Impact of Twelfth Plan - New economic Reforms in India (Liberalization, Privatization and Globalization).

UNIT II - Demographic Profile (Population, Poverty, Unemployment):

Population: – Population Growth – Causes – Effects – Remedial Measures Population Policy, Poverty: Meaning – Poverty line – causes – Effects – Measures, Unemployment: Meaning – Types – Causes – Remedial measures – Inequality of Incomes: Meaning – causes – Effects – Measures.

UNIT III - Agriculture:

Agricultural productivity – Concept – Causes of Low Productivity, Green Revolution : Features – Consequences, Agricultural Finance: Needs – Sources, Agricultural Marketing: Concept – Objectives – Significance – Problems.

UNIT IV - Industries:

Role of Industries in Economic Development – Large Scale Industries (Cotton and Textile, Sugar, Iron & Steel) – Importance – Problems – Small Scale industries – Importance – Problems, Industrial Finance Institutions (IFCI, ICICI, IDBI) – New Industrial Policy 1991.

UNIT V - Infrastructure and External Environment of India:

Transport Services – Railways– Roadways – Waterways – Airways – Foreign Direct Investment; International Monetary Fund – Objectives – Functions; World Trade Organisation – Objectives – Functions – World Bank – Objectives – Functions.

TEXT BOOK:

S.Sankaran : Indian Economy

REFERENCE BOOKS:

1. I.C. Dhingra : Indian Economy

2. Ruddar Dutt & KPM Sundaram : Indian Economy

PART III – ALLIED II - BUSINESS MATHEMATICS AND BUSINESS STATISTICS			
III SEMESTER			
AII-1	BUSINESS MATHEMATICS *	15UCOA31/ 15UCCA31/ 15UCFA31	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

* Common to B.Com. B.Com. (CA), and B.Com. (finance)

UNIT I - Number System and Equations:

Counting techniques – Natural – Whole – Rational – Irrational – Real Numbers – Algebraic Expression – Factorization – Equations – Linear equations with two or three unknowns – Solutions of Quadratic equations – Permutations – Combinations.

UNIT II - Theory of Indices:

Indices – Fractional Indices – Logarithms; Properties – laws of Logarithms – Common Logarithms – Arithmetic progression – n^{th} term – sum of n terms.

UNIT III - Analytical Geometry:

Distance between two points in a plane slope of a Straight line – equation of straight line – point of intersection of two lines – applications (1) Demand and Supply (2) Cost Output (3) Break – Even Analysis.

UNIT IV - Matrices

Basic concepts – matrix Addition – Scalar multiplication – Multiplication of Matrix – Inverses of a Matrix – solution of a system of linear equations – matrix method.

UNIT V - Commercial Arithmetics:

Percentages – Ratio and Proportions – Simple Interest – Compound Interest – Annuities – Depreciation – Discount – Banker's discount – True discount.

(Theory 40% and problems 60%)

TEXT BOOK:

Business Mathematics – Dr. M. Wilson – Woodland Publishing Company – Kulasekharam

REFERENCE BOOKS:

1. Business Mathematics – D.C.Sancheti and V.K.Kapoor Publisher: Sultan Chand & Sons, New Delhi
2. A text book of Business Mathematics by G.K.Ranganath – Himalaya Publishing House, Delhi

IV SEMESTER			
AII-2	BUSINESS STATISTICS *	15UCOA41/ 15UCCA41/ 15UCFA41	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:5

* Common to B.Com. B.Com. (CA), and B.Com. (finance)

UNIT I – Introduction:

Meaning and Definition – Functions – Scope – Limitations – Collection of Data – Primary Data – Methods – Secondary Data – Sources – Classification – Objectives – Types - Tabulation of Data - Presentation – Diagrams and Graphs – Types.

UNIT II – Measures of Central Tendency and Dispersion:

Measures of Central Tendency – Objectives – Requisites of a Good Average – Types of Averages – Arithmetic Mean – Median – Mode – Geometric Mean – Harmonic Mean; Measures of Dispersion – Meaning – Methods of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.

UNIT III – Skewness, Moments and Kurtosis:

Meaning - Types – Measures of Skewness – Karl Pearson’s Co-efficient of Skewness – Bowley’s Co-efficient of Skewness – Kelly’s Co-efficient of Skewness - Measures of Skewness based on Moment; Kurtosis – Meaning – Types.

UNIT IV – Correlation and Regression:

Correlation – Meaning – Types – Karl Pearson’s Co-efficient of Correlation – Rank Correlation – Concurrent Deviation method; Regression – Uses – Methods – Regression lines – Difference between Correlation and Regression.

UNIT V – Index Numbers and Time Series:

Index numbers – Meaning – Uses – Problems in the Construction of Index Numbers – Methods of Index Numbers – Laspeyre’s – Paasche’s – Fisher’s Ideal Methods – Analysis of time series – Meaning – Components–Trend analysis – Graphic Method – Semi Average Method – Moving Average Method – Method of Least Square.

(Theory 40% and problems 60%)

TEXT BOOK:

Statistical methods – Dr.S.P.Gupta Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Statistics, Theory and Practice – R.S.N.Pillai & Baghavathy – S.Chand & Company Ltd. New Delhi
2. Business Statistics – G.C.Beri TataMcgraw–Hill Edition
3. Statistical Methods Sanchetti Kapoor
4. Business Statistics – M.Wilson, Himalaya Publishing House, Mumbai

DEPARTMENT OF COMMERCE			
Skill-Based Elective Subject for B.Com. Students			
III SEMESTER			
SBE1	INTRODUCTION TO COMPUTERS	15UCOS31	
Hrs/Week:3	Hrs / Sem:45	Hrs. / Unit: 9	Credits: 2

Objectives:

- To learn the fundamentals of Computers
- To gain knowledge of Microsoft Office Word

UNIT I - Introduction:

Meaning - characteristics - Generations - types; Micro computers - Mini computers - Main frames computers - super computers - Basic Computer Operations: a) Input b) Storage c) Processing d) Output e) Control Functional Units: a) Arithmetic Logical Unit(ALU) b) Control Unit (CU) c) Central Processing Unit(CPU)

UNIT II - Memory System and Input Output Devices

Memory of Storage System in a Computer - Primary Memory and Secondary Memory - Input Devices: Keyboard, Mouse and its types, scanner and its types MICR, OMR and OCR, mike - Output Devices: Visual Display Unit, Terminals: Printer, Plotter, Speaker and Other multimedia devices

UNIT III - Introduction to Office 2007:

Exploring common features in Office. Working with files - Editing in Office 2007 - Selecting, moving and Copying - Fonts and font styles. Mastering the basics of Word - Creating Word documents - Editing document Texts - applying Text enhancements. Aligning and Formatting, adding Lists, Numbers, Symbols, Date and time, Replacing and checking text, getting into print

UNIT IV - Word

Applying advanced formatting techniques - Formatting pages. Working with Columns, Constructing high quality tables, Creating outlines in Word.

UNIT V - Managing data with Word:

creating customized Merge Documents, Publishing online forms, adding reference to documents, working together on documents.

(Practical 2 Hours)

TEXT BOOKS:

1. V.Raja Raman: Fundamentals of computers, EEE Publications
2. Microsoft Office 2007 Fundamentals, Laura Story and Dawna Walls, Thomson Course Technology, Boston (USA)

REFERENCE BOOKS:

1. Microsoft Office 2007 All in One, Greg Perry, SAMS Publishing, Indiana (USA)
2. Step by Step - Microsoft Office 2007, Joyce Cox, Curtis Frye, Dow Lambert III, Steve Lambert, John Pierce and Joan Preppernau, Microsoft Press
3. Microsoft Office 2007 Illustrated Introductory on Windows XP By David Beskeen, Jennifer Duffy, Lisa Friedrichsen, Carol Cram, Elizabeth Eisner Reding, Thomson Course Technology, Boston (USA)
4. Microsoft Office Word 2007 By S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer and Katherine T. Pinard, SAMS Publishing, Indiana (USA)

IV SEMESTER			
SBE2	COMPUTER APPLICATION IN COMMERCE		15UCOS41
Hrs/Week:3	Hrs / Sem:45	Hrs. / Unit: 9	Credits: 2

Objectives:

- To learn the use of Excel in Practical
- To gain the knowledge of PowerPoint

UNIT - I

Excel: Creating Excel Worksheet - Entering and editing Cell entries, Working with numbers, changing worksheet layout, other formatting options, Printing in Excel, using functions and references, naming ranges.

UNIT - II

Formulas - Format Data -Formula-Page setup - Automatic Page breaks into a Worksheet - Header and Footers.

UNIT - III

Application of Excel: Creating and inserting charts, using custom and special effects, using financial and statistical functions. Tracking and analyzing data with Excel.

UNIT - IV

PowerPoint-Introducing PowerPoint 2007-Creating a Presentation-Editing the Presentation outline-Changing a Slide layout-Editing Slides-Viewing a Presentation-Managing slide Shows

UNIT - V

Advanced Presentation Formatting-Adding Graphics, Multimedia and Special Effects-Planning and Delivering a Presentation

(Practical 2 hours)

TEXTBOOK:

Microsoft Office 2007 Fundamentals, Laura Story and Dawna Walls, Thomson Course Technology, Boston (USA)

REFERENCE BOOKS:

1. Microsoft Office 2007 All in One, Greg Perry, SAMS Publishing, Indiana (USA)
2. Step by Step - Microsoft Office 2007, Joyce Cox, Curtis Frye, Dow Lambert III, Steve Lambert, John Pierce and Joan Preppernau, Microsoft Press
3. Microsoft Office 2007 Illustrated Introductory on Windows XP By David Beskeen, Jennifer Duffy, Lisa Friedrichsen, Carol Cram, Elizabeth Eisner Reding, Thomson Course Technology, Boston (USA)
4. Microsoft Office Word 2007 By S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer and Katherine T. Pinard, SAMS Publishing, Indiana (USA)

PART IV - NON-MAJOR ELECTIVE (FOR OTHER MAJORS)			
III SEMESTER			
NME1	PRINCIPLES OF COMMERCE		15UCON31
Hrs/Week:3	Hrs / Sem:45	Hrs. / Unit: 9	Credits: 2

Objectives

- To enable the students to understand the principles of commerce at basic level
- To highlight various forms of organisation and its function

UNIT - I

Introduction - Business - Profession and employment - Characteristics of business - Objectives of business - Qualities of a Successful Business men.

UNIT - II

Components of Business - Industry - Commerce - Types of Industry - Branches of Commerce - Hindrances of Commerce.

UNIT - III

Trade - Types of Trade - Internal Trade - Foreign Trade - Difference between Trade and Commerce

UNIT - IV

Forms of Business Organization - Sole Trader and Partnership. Sole Trader - Characteristics - Merits - Demerits - Partnership - Characteristics - Merits - Demerits - Difference between sole Trader and Partnership.

UNIT - V

Forms of Business Organization - Joint Stock Company. Joint Stock company - Features - Merits - Demerits - Kinds of company

(Theory Only)

TEXT BOOKS:

Business Organization - C.D Balaji, Dr. G. Prasad Marsham publications

REFERNCE BOOKS:

1. Fundamentals of Business Organization and management - Y.K. Bushan Sultan Chand & sons, New Delhi
2. Principles of Business organization and management - P.N Reddy and S.S Gulshan
3. Organization and Management - Dr.S.C. Saxena

PART IV - NON - MAJOR ELECTIVE OFFERED BY COMMERCE DEPARTMENT (FOR OTHER MAJOR STUDENTS) (2015 - 2018)			
IV SEMESTER			
NME2	BASICS IN ACCOUNTING **	15UCON41/ 15UCCN41	
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 2

**** Common to B.Com. and B.Com. (CA)**

Objectives

- To enable the students to understand the basic rules of accounting
- To help the students to prepare accounts and in preparation of final accounts

UNIT - I

Definition of Accounting - Meaning and Objectives -- Double Entry system - single entry system - Advantages and Disadvantages - Rules for Debit and Credit.

UNIT - II

Journal -Ledger - Account - posting of Journal to Ledger - Balancing of Ledger Accounts

UNIT - III

Subsidiary Books - Purchase Book - Purchase Returns Book - Sales Book and Sales Returns Book - Cash Book (Cash and Bank Column) - Petty cash

UNIT - IV

Trial Balance - Meaning - Objects and its Preparation,

UNIT - V

Final Accounts of Sole Trader with simple Adjustments - Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation and Bad debts.

(Theory 40 % and Problems 60 %)

TEXT BOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Suthan and sons.
2. Advanced Accountancy - I.Peer Mohamed, Dr. Shazuli Ibrahim Pass Publications.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P Jain and K.L Narang - Kalyani Publishers
2. Advanced Accountancy - M.A Arulanandam and K.S .Raman - Himalayas Publishing House.

PART IV – NON-MAJOR ELECTIVE (AIDED COURSES) (2015 – 2018)							
SEM	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
					I	E	T
DEPT. OF ENGLISH							
III	Computer Assisted Language Learning: Reading & Writing	15UENN31	3	2	25	75	100
IV	Computer Assisted Language Learning: Listening & Speaking	15UENN41	3	2	25	75	100
DEPT. OF HISTORY							
III	Modern Constitution – I	15UHSN31	3	2	25	75	100
IV	Modern Constitution – II	15UHSN41	3	2	25	75	100
DEPT. OF MATHEMATICS							
III	Mathematics for Competitive Examinations – I	15UMAN31	3	2	25	75	100
IV	Mathematics for Competitive Examinations – II	15UMAN41	3	2	25	75	100
DEPT. OF PHYSICS							
III	Basic Physics – I	15UPHN31	3	2	25	75	100
IV	Basic Physics - II	15UPHN41	3	2	25	75	100
DEPT. OF CHEMISTRY							
III	Water Management	15UCHN31	3	2	25	75	100
IV	Applied Chemistry	15UCHN41	3	2	25	75	100
DEPT. OF ZOOLOGY							
III	Ornamental Fish culture	15UZON31	3	2	25	75	100
IV	Apiculture	15UZON41	3	2	25	75	100
DEPT. OF COMPUTER SCIENCE							
III	Office Automation	15UCSN31	3	2	25	75	100
IV	Desktop Publishing	15UCSN41	3	2	25	75	100
DEPT. OF COMMERCE							
III	Principles of Commerce	15UCON31	3	2	25	75	100
IV	Basics in Accounting*	15UCON41	3	2	25	75	100

* Common to Department of Commerce and Department of Commerce (CA)

I SEMESTER			
EVS	ENVIRONMENTAL STUDIES		15UEVS11
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ UNIT: 6	Credits: 1

UNIT - I: Nature of Environmental Studies

Goals, Objectives and guiding principles of environmental studies. Towards sustainable development - Environmental segments- Atmosphere, Hydrosphere, Lithosphere, Biosphere – definition. Pollution episodes -- Hiroshima – Nagasaki, - Bhopal gas Tragedy, Fukushima – Stone leprosy in Taj Mahal

UNIT - II: Natural Resources

Renewable and Non Renewable resources - classification.

- Forest resources: Use and over - exploitation, Aforrestation and deforestation.
- Water resources: Use and over - utilization and conservation of surface and ground water - Rain harvesting.
- Marine Resources: Fisheries and Coral reefs.
- Mineral resources: Use and exploitation - environmental impacts of extracting and using mineral resources.
- Food resources: Effects of modern agriculture fertilizers - pesticide problem.
- Energy resources: Growing energy needs - use of alternate energy source - Solar cells & wind mills.
- Land resources: Land degradation

UNIT - III: Ecosystem

- Concept of Eco-systems - Tropic level, food chains, food web and Ecological pyramids. Types, structure & Functions of the following:
 - a) Aquatic ecosystem
 - b) Grassland ecosystem
 - c) Forest ecosystem
 - d) Desert ecosystem
 - e) Living conditions on other planets (Briefly)

UNIT - IV: Biodiversity & Its Conservation

Introduction - Definition: eco system diversity, species and Genetic Hot spots of biodiversity - Western Ghats, Eastern Himalayas and Gulf of Mannar. Threats to biodiversity - Habitual Loss, Poaching of wild life and Man - wild life conflicts.

Conservation of biodiversity: Insitu and ex-insitu.

UNIT - V: Environmental Pollution

Sources, effects, prevention and control measures of the following.

- a) Air pollution: Composition of clean air, Global warming, Ozone layer depletion.
- b) Water Pollution: Fresh and Marine water pollution
- c) Noise Pollution
- d) Soil pollution
- e) Bio degradable and Non Bio degradable wastes
 - Air (prevention & Control of Pollution) Act.
 - Environmental Protection Act
 - Water (Prevention & Control of pollution) Act
 - Environmental movements - Green peace and Chipco,
 - Role of State & Central pollution Control Boards.

REFERENCE BOOKS:

1. Basic of Environmental Science. Viyajalakhmi, Murugesan and Sukumaran - Manonmaniam Sundaranar University publications.
2. Environmental Studies. John de Brito, Victor, Narayanan and Patric Raja - published by St. Xavier's College, Palayamkottai.
3. Environmental Science and Biotechnology. A.G. Murugesan and C. Raja Kumar - MJP Publishers.
4. Fundamental of Environmental pollution - Krishnan Kannan - Chand & Company Ltd., New Delhi 1997.
5. Environmental Studies. S. Muthiah, Ramalakshmi publications, Tirunelveli.
6. Environmental Studies. V.M. Selvaraj, Bavani Publications, Tirunelveli.

II SEMESTER			
VE1	VALUE EDUCATION – I		15USVE2A
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ Unit: 6	Credits: 1

Objectives:

1. To inculcate moral values in the minds of students.
2. To teach ethical practices to be adopted by students in their life.
3. To make students honest and upright in their life.

UNIT I

Islam – Meaning – Importance – A complete Religion – The religion accepted by God – Five Pillars of Islam – Kalima – Prayers – Fasting – Zakat – Haj.

Iman – Monotheism – Angels – Books – Prophets – Dooms Day – Life after death – Heaven and Hell.

UNIT II

Quran – The Book of Allah – Wahi – Revelation to Prophet Muhammad(sal) – Compilation – Preservance – Structure – Content – Purpose – Source of Islamic Law– Sura Fathiha , Kafirun, Iqlas, Falakh and Nas.

UNIT III

Hadith – Siha Sitha – Buhari – Muslim – Tirmithi – Abu Dawood – Nasai – Ibn Maja – Collection of Hadith – Meaning of 40 Hadith.

UNIT IV

Life History of Prophet Muhammad (sal) – Aiamul Jahiliya – Prophet’s Childhood and Marriage – Prophethood – Life at Mecca – Life at Medinah – Farewell Address – Seal of Prophethood.

UNIT V

Good character – Etiquettes – Halal and Haram – Duties towards Allah – Duties towards fellow beings – Masnoon Duas.

REFERENCE BOOKS:

1. V.A. Moahmed Ashrof – Islamic Dimensions – Reflection and Review on Quranic Themes.
2. The Presidency of Islamic Researchers – Revised & Edited – The Holy Quran.
3. M. Manzoor Nomani – Islamic Faith & Practice.
4. Abdul Hasan Ali Nadvi – Muhammad Rasulullah.
5. K. Ali – A Study of Islamic History.
6. Abdul Rahuman Abdullah – Islamic Dress code for Women.
7. Dr. Munir Ahamed Mughal – Code For Believers.
8. Abdul Malik Mujahid – Gems and Jewels.

II SEMESTER			
VE2	VALUE EDUCATION – II		15USVE2B
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ Unit: 6	Credits: 1

UNIT I

Individual Morality – Objective of Moral life – Living in accordance with the code of Morality – the goodness of Morality – Morality and Thirukural- The need for faith.

UNIT II

Adherence to higher code of Morality – Fear of God – Good Moral Values – Duty to Parents – Teacher, respecting elders – Moral Etiquettes – Right-minded Principle – High Principles for Proper conduct.

UNIT III

Inculcating good attitudes – Open mindedness – Morale – analysing the pros and cons of good and bad – Service to others – Mind Power, tolerance, respecting others, showing love to others, patience – tranquility – Modesty, kindness and forgiveness.

UNIT IV

Quotations and moral Stories expressing Good characters of Great personalities – Life History of Great people: Mahatma Gandhi, Abraham Lincoln, Dr. A.P.J. Abdul Kalam.

UNIT V

Truth, the importance of uprightness, integrity, friendship – Health awareness on Alcohol and drug abuse – inculcating reading habit – reading good books – Hygiene – Dowry – Corruption.

TEXTBOOK:

Publication of Sadakathullah Appa College.

SCHEME OF EXAMINATIONS UNDER CBCS (2015 - 2018)

The medium of instruction in all UG and PG courses is English and students shall write the CIA Tests and Semester Examinations in English. However, if the examinations were written in Tamil, the answer papers will be valued.

DISTRIBUTION OF MARKS FOR CIA AND SEMESTER EXAMINATIONS UNDERGRADUATE, CERTIFICATE & DIPLOMA COURSES

SUBJECT	TOTAL MARKS	CIA TEST	SEMESTER EXAMINATION	PASSING MINIMUM		
				CIA TEST	SEM. EXAM.	OVER ALL
Theory	100	25	75	Nil	30	40
Practical	100	40	60	Nil	24	40
Project	100	Nil	Report - 60 marks Viva Voce - 40 marks	Nil	40	40

POSTGRADUATE COURSES

SUBJECT	TOTAL MARKS	CIA TEST	SEMESTER EXAMINATION	PASSING MINIMUM		
				CIA EXAM.	SEM. EXAM.	OVER ALL
Theory	100	25	75	nil	38	50
Practical	100	40	60	nil	30	50
Project	100	nil	Report - 60 marks Viva Voce - 40 marks	nil	50	50

DIVISION OF MARKS FOR CIA TEST

SUBJECT	MARKS	ASSIGNMENT FOR UG / ASSIGNMENT OR SEMINAR FOR PG	REGULARITY	RECORD NOTE	TOTAL MAR KS
Theory	20	5	--	--	25
Practical	30	--	5	5	40

1. The duration of each CIA Test is ONE hour and the Semester Examination is THREE hours.
2. Three CIA tests of 20 marks each will be conducted and the average marks of the best two tests out of the three tests will be taken.
3. The I test will be based on the first 1.5 units of the syllabus, the II test will be based on the next 1.5 units of the syllabus and the III test will be based on the next 1.5 units of the syllabus.
4. Two assignments for Undergraduate, Certificate, Diploma and Advanced Diploma Courses and two assignments OR two seminars for Postgraduate Courses.
5. The duration and the pattern of question paper for practical examination may be decided by the respective Boards of Studies. However, out of 60 marks in the semester practical examination, 10 marks may be allotted for record and 50 marks for practical.
6. Three internal practical tests of 25 marks each will be conducted for science students in the even semester and the best two out of the three will be taken. The total 50 marks of the best two tests will be converted to 30 by using the following formula:

$$\left(\frac{\text{Marks secured in the first best Practical Test (Out of 25)} + \text{Marks secured in the next best Practical Test (out of 25)}}{2} \right) \times 0.6$$
7. The Heads of Science Departments are requested to keep a record of attendance of practicals for students to assign marks for regularity.

QUESTION PAPER PATTERN FOR CIA TEST (THEORY)

Duration: 1 Hr

Maximum Marks: 20

Section	Question Type	No. of Questions & Marks	Marks
A	No Choice Answer should not exceed 75 words	2 Questions 2 marks each	2 x 2 = 4
B	Internal choice (Either or type) Answer should not exceed 200 words	2 Questions 4 marks each	2 x 4 = 8
C	Open Choice (Answer ANY ONE out of Two) Answer should not exceed 400 words	1 Question 8 marks	1 x 8 = 8
TOTAL			20 MARKS

QUESTION PAPER PATTERN FOR SEMESTER EXAMINATION (THEORY)

Duration: 3 Hrs

Maximum Marks: 75

Section	Question Type	No. of Questions & Marks	Marks
A	No Choice Answer should not exceed 75 words	10 Questions - 2 marks each (2 Questions from each unit)	10 x 2 = 20
B	Internal choice (Either or type) Answer should not exceed 200 words	5 Questions with internal choice. Each carries 5 marks (Two questions from each unit)	5 x 5 = 25
C	Open Choice (Answer ANY THREE out of FIVE) Answer should not exceed 400 words	3 Questions out of 5 - 10 marks each (1 Question from each unit)	3 x 10 = 30
TOTAL			75 MARKS