

Sadakathullah Appa College (Autonomous)

(Reaccredited by NAAC at an 'A' Grade. An ISO 9001:2015 Certified Institution)
**Rahmath Nagar, Tirunelveli- 11.
Tamil Nadu.**

DEPARTMENT OF COMMERCE



CBCS SYLLABUS

For

B.COM.

(Applicable for students admitted in June 2019 and onwards)

**(As per the Resolutions of the Academic Council Meetings
held on 03-03-2018, 17-10-2018 and 02-03-2019)**

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* Course Common to B.Com. and B.Com. (Finance)¹For other major Students

B.Com. (2018-2021)

DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS & MARKS (Applicable for students admitted in June 2019 and onwards)

Part	Course	Semester	Hours	Credits	Papers	Marks
I	Tamil / Arabic	I to II	12	8	2	200
II	English	I to II	12	8	3	200
III	Discipline Specific Core (DSC) + Project + Field work	I to VI	102	77	19	1900
	Discipline Specific Elective (DSE)	III to VI	16	16	4	400
	Allied	I to IV	24	16	4	400
IV	Non-major Elective (NME)	III & IV	4	4	2	200
	Skill Enhancement Course (SEC)	V & VI	4	4	2	200
	Skill Based Common (SBC)	VI	2	2	1	100
	Ability Enhancement Compulsory Course (AECC)	I	2	2	1	100
	Environmental Studies (EVS)					
	Value Education (VE)	II	2	2	1	100
V	Extension Activities	I to IV+	--	1+1*	1	100
	MOOC ^{\$}	I – V	-	2#		
TOTAL			180	140+1*+2#	40	3900

SEMESTER WISE DISTRIBUTION OF HOURS

Part	I		II		III			IV			Total	
	SEM	T/A	ENG	DSC	PRO/ FW	DSE	AL	NME	SEC	SBC		EVS/ V E
I		6	6	10	-	-	6	-	-	-	2	30
II		6	6	10	-	-	6	-	-	-	2	30
III				18	-	4	6	2	-	-	-	30
IV				18	-	4	6	2	-	-	-	30
V		-	-	20	4	4	-	-	2	-	-	30
VI		-	-	16	6	4	-	-	2	2	-	30
Total		12	12	92	10	16	24	4	4	2	4	180

+ Activities and evaluation are to be performed during Semesters I to IV and results to be declared at the end of the Semester IV along with those for other courses in the Mark Statement.

* Extra credit for Sadakath Outreach Programme (SOP)

^{\$} As per the guidelines of the UGC all the UG and the PG students shall enrol for one Massive Open Online Course offered through SWAYAM, NPTEL, etc.

Two extra credits will be given on completion of the course.

**B.COM. (2018-2021) - 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	18ULTA11	6	4	25	75	100
	AR 1	Applied Grammar and Translation - I	18ULAR11					
IIA	EN1	Prose, Poetry and Grammar-I	18ULEN11	4	2	25	75	100/2
IIB	EC	English Communication	18ULEC11	2	2	25	75	100/2
III	DSC 1	Financial Accounting – I*	18UCCO11	5	4	25	75	100
	DSC 2	Business Organisation	18UCCO12	5	4	25	75	100
	AI-1	Business Economics*	18UAEC11	6	4	25	75	100
IV	EVS	Environmental Studies	18UENS11	2	2	25	75	100
TOTAL				30	22			600

II SEMESTER								
P	SUB	TITLE OF THE PAPER	S. CODE	H/ W	C	MARKS		
						I	E	T
I	TA 2	சமயத் தமிழ்	18ULTA21	6	4	25	75	100
	AR 2	Applied Grammar and Translation – II	18ULAR21					
II	EN 2	Prose, Poetry and Grammar - II	18ULEN21	6	4	25	75	100
III	DSC 3	Financial Accounting - II *	18UCCO21	5	4	25	75	100
	DSC 4	Principles of Management	18UCCO22	5	4	25	75	100
	AI-2	Indian Economic Development	18UAEC21	6	4	25	75	100
IV	VE	Value Education - I	18USVE2A	2	2	25	75	100
		Value Education - II	18USVE2B					
TOTAL				30	22			600

III SEMESTER								
P	SUB	TITLE OF THE PAPER	S. CODE	H/ W	C	MARKS		
						I	E	T
III	DSC 5	Banking *	18UCCO31	6	4	25	75	100
	DSC 6	Advanced Accounting *	18UCCO32	6	4	25	75	100
	DSC 7	Marketing	18UCCO33	6	4	25	75	100
	AII-1	Business Mathematics *	18UAEC31	6	4	25	75	100
	DSE 1	A) Office Management OR B) International Business	18UECO3A	4	4	25	75	100
18UECO3B								
IV	NME 1	Basics in Accounting ¹	18UNCO31	2	2	25	75	100
TOTAL				30	22			600

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

¹ To other major students

B.COM. - COURSE STRUCTURE (CBCS) (2019-2020)
TITLE OF THE PAPERS, CREDITS & MARKS

IV SEMESTER									
P	SUB	TITLE OF THE PAPER	S. CODE	H/W	C	MARKS			
						I	E	T	
III	DSC 8	Business Communication *	18UCCO41	6	4	25	75	100	
	DSC 9	Human Resource Management	18UCCO42	6	4	25	75	100	
	DSC 10	Company Law	18UCCO43	6	4	25	75	100	
	AII-2	Business Statistics *	18UAEC41	6	4	25	75	100	
	DSE 2	A) Import Export Procedure OR		18UECO4A	4	4	25	75	100
B) Fundamentals of Investment		18UECO4B							
IV	NME 2	Development of Small Business ¹	18UNCO41	2	2	25	75	100	
V	Ext	Extension activities (NCC /NSS/Youth Welfare, etc.)		-	1	-	100	100	
		SOP	18UEXSOP		1*				
TOTAL				30	23+ 1*			700	
V SEMESTER									
P	SUB	TITLE OF THE PAPER	S. CODE	H/W	C	MARKS			
						I	E	T	
III	DSC 11	Corporate Accounting *	18UCCO51	5	4	25	75	100	
	DSC 12	Cost Accounting *	18UCCO52	5	4	25	75	100	
	DSC 13	Business Law *	18UCCO53	5	4	25	75	100	
	DSC 14	Income Tax Law and Practice *	18UCCO54	5	4	25	75	100	
	DSE 3	A) Entrepreneurship OR		18UECO5A	4	4	25	75	100
		B) Retail Management		18UECO5B					
	FW	Field Work		18UFCO51	4	3			100
SEC-I	MS Office*		18USCO51	2	2	25	75	100	
TOTAL				30	25			700	
VI SEMESTER									
P	SUB	TITLE OF THE PAPER	S. CODE	H/W	C	MARKS			
						I	E	T	
III	DSC 15	Management Accounting *	18UCCO61	5	4	25	75	100	
	DSC 16	Auditing *	18UCCO62	5	4	25	75	100	
	DSC 17	Industrial Law *	18UCCO63	6	4	25	75	100	
	DSC 18	Project	18UCCO64	6	6			100	
	DSE 4	A) Indirect Taxes *		18UECO6A	4	4	25	75	100
B) Personal Selling and Salesmanship		18UECO6B							
	SEC-II	Tally ERP 9*	18USCO61	2	2	25	75	100	
	SBC	Personality Development	18USBC62	2	2	25	75	100	
TOTAL				30	26			700	
I-V Sem		Massive Open Online Course \$		-	2#				

* Courses Common to B.Com. and B.Com. (Finance)¹ For other Major Students

B.COM. (2018-2021) COURSE STRUCTURE (CBCS)

**PART I AND IISUBJECTS- TITLE OF THE PAPERS, CREDITS & MARKS
(Applicable for students admitted in June 2019 and onwards)**

TITLE OF THE PAPERS, CREDITS & MARKS

GROUP I COURSES (ONE YEAR LANGUAGE COURSES) (B.Com., 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	18ULTA11	6	4	25	75	100
II	சமயத் தமிழ்	18ULTA21	6	4	25	75	100
TOTAL			12	8			200
PART I – ARABIC							
I	Applied Grammar and Translation – I	18ULAR11	6	4	25	75	100
II	Applied Grammar and Translation – II	18ULAR21	6	4	25	75	100
TOTAL			12	8			200
PART II – ENGLISH							
I	Prose, Poetry and Grammar-I	18ULEN11	4	2	25	75	100/2
	English for Communication	18ULEC11	2	2	25	75	100/2
II	Prose, Poetry and Grammar-II	18ULEN21	6	4	25	75	100
TOTAL			12	8			200

PART III CORE AND CORE ELECTIVE (FOR B.COM. MAJOR)								
SEM	P	TITLE OF THE PAPER	S. CODE	H/ W	C	MARKS		
						I	E	T
I	DSC 1	Financial Accounting - I *	18UCCO11	5	4	25	75	100
	DSC 2	Business Organisation	18UCCO12	5	4	25	75	100
II	DSC 3	Financial Accounting II *	18UCCO21	5	4	25	75	100
	DSC 4	Principles of Management	18UCCO22	5	4	25	75	100
III	DSC 5	Banking *	18UCCO31	6	4	25	75	100
	DSC 6	Advanced Accounting *	18UCCO32	6	4	25	75	100
	DSC 7	Marketing	18UCCO33	6	4	25	75	100
	DSE 1	A) Office Management B) International Business	18UECO3A 18UECO3B	4	4	25	75	100
IV	DSC 8	Business Communication *	18UCCO41	6	4	25	75	100
	DSC 9	Human Resource Management	18UCCO42	6	4	25	75	100
	DSC 10	Company Law	18UCCO43	6	4	25	75	100
	DSE 2	A) Import Export Procedure B) Fundamentals of Investment	18UECO4A 18UECO4B	4	4	25	75	100
V	DSC 11	Corporate Accounting *	18UCCO51	5	4	25	75	100
	DSC 12	Cost Accounting *	18UCCO52	5	4	25	75	100
	DSC 13	Business Law *	18UCCO53	5	4	25	75	100
	DSC 14	Income Tax Law and Practice *	18UCCO54	5	4	25	75	100
	DSE 3	A) Entrepreneurship B) Retail Management	18UECO5A 18UECO5B	4	4	25	75	100
	FW	Field work	18UFCO51	4	3			100
VI	DSC 15	Management Accounting *	18UCCO61	5	4	25	75	100
	DSC 16	Auditing *	18UCCO62	5	4	25	75	100
	DSC 17	Industrial Law *	18UCCO63	6	4	25	75	100
	DSC 18	Project	18UCCO64	6	6	-	-	100
	DSE 4	A) Indirect taxes * B) Personal Selling and Salesmanship	18UECO6A 18UECO6B	4	4	25	75	100
TOTAL						118	93	2300

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

PART III - ALLIED – ECONOMICS (FOR B.COM.)								
SEM	P	TITLE OF THE PAPER	S. CODE	H/W	C	MARKS		
						I	E	T
I	AI-1	Business Economics*	18UAEC11	6	4	25	75	100
II	AI-2	Indian Economic Development	18UAEC21	6	4	25	75	100
III	AII-1	Business Mathematics *	18UAEC31	6	4	25	75	100
IV	AII-2	Business Statistics *	18UAEC41	6	4	25	75	100
TOTAL				24	16			400
PART IV –NON-MAJOR COURSE (FOR OTHER MAJOR STUDENTS)								
III	NME-I	Basics in Accounting	18UNCO31	2	2	25	75	100
IV	NME-II	Development of Small Business	18UNCO41	2	2	25	75	100
TOTAL				4	4			200
PART IV –SEC/SBC (FOR B.COM.)								
V	SEC-I	MS Office	18USCO51	2	2	27	75	100
VI	SEC-II	Tally ERP 9	18USCO61	2	2	27	75	100
VI	SBC	Personality Development	18USBC62	2	2	25	75	100
TOTAL				6	6			300
PART IV – EVS & VALUE EDUCATION (FOR ALL MAJOR STUDENTS)								
I	EVS	Environmental Studies	18UENS11	2	2	25	75	100
II	VE	Value Education I	18USVE2A	2	2	25	75	100
		Value Education II	18USVE2B					
TOTAL				4	4			200

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

PART – V – Extension Activities

SEM	Extension Activities (Choose anyone)	S. CODE	H/W	C	MARKS		
					I	E	T
I to IV	NCC	18UEXNCC		1			100
	NSS	18UEXNSS					
	Physical Education	18UEXPHE					
	Red Ribbon Club	18UEXRRC					
	Youth Red Cross	18UEXYRC					
	Youth Welfare	18UEXYWL					
	Yoga	18UEXYOG					
III - IV	Sadakath Outreach Programme (SOP)	18UEXSOP		1*			
Total			-	1+1*			100

முதல்பருவம்			
PART - 1 TAMIL			
TA - 1	இக்காலத்தமிழ்		18ULTA11
Hrs/Week: 6	Hrs/Sem: 90	Hrs/Unit: 18	Credits:4

நோக்கம்

1. தமிழ்ப் படைப்பிலக்கியங்களான புதுக்கவிதைகள், சிறுகதைகள் ஆகியவற்றை எழுத வைத்தல்
2. சமூகம் பற்றிய சிந்தனைகளைப் படைப்பிலக்கியங்கள் மூலம் ஏற்படுத்துதல்.

அலகு - 1 தமிழ்க் கவிதைகள்

1. பரம்பொருள் வாழ்த்து - மகாகவி பாரதியார்
2. தமிழின் இனிமை - பாவேந்தர் பாரதிதாசன்
3. கொக்கு - ந.பிச்சமூர்த்தி
4. நான் - தருமு சிவராம் (பிரமிள்)
5. முக்காலம் - சி.மணி
6. தோழர் மோசிகீரனார் - ஞானக்கூத்தன்
7. நகுலன் கவிதைகள் - நகுலன்
8. எதிர்வரும் யாவரும் - கல்யாண்ஜி
9. ஆயிரம் திருநாமம் பாடி - கவிக்கோ அப்துல் ரகுமான்
10. மரங்களைப் பாடுவேன் - வைரமுத்து
11. இளைய தோழனுக்கு - மு.மேத்தா
12. செய்யுள் - கலாப்ரியா
13. பெயர் தெரியாப் பறவை - தேன்மொழிதாஸ்
14. நிசப்த்தத்தில் குளிரும் வார்த்தை - அனார்
15. முதல்துளி - பாலைவன லாந்தர்
16. இந்தக்காலம் - மனுஷ்யபுத்திரன்
17. பூவின் பதில் - நாகூர் ருமி
18. அறிவுமதி கவிதைகள் - அறிவுமதி
19. வேர் பிடித்த மரம் - க.அம்சப்ரியா
20. நட்சத்திரக் கிழவி - ப.சுடலைமணி
21. கீதாஞ்சலி - மகாகவி இரவீந்தரநாத் தாகூர்
22. ஜென் கவிதைகள் - பாஷோ

அலகு - 2 சிறுகதை இன்பம்

1. விடியுமா? - கு.பா.ராஜகோபாலன்
2. காலனும் கிழவியும் - புதுமைப்பித்தன்
3. கதவு - கி.ராஜநாராயணன்
4. காலத்தின் ஆவர்த்தனம் - தோப்பில் முஹம்மது மீரான்
5. சொர்க்கக் கன்னிகை - கருணா மணாளன்
6. செடிகளுக்கு - வண்ணதாசன்
7. கனவில் உதிர்ந்த பூ - நானும்பூநாதன்
8. சங்காத்தி - தீன்
9. ராஜமீன் - கீரனூர் ஜாகீர்ராஜா

அலகு -3 கட்டுரைக் கனிகள்

1. தமிழில் ஹைக்கூ கவிதைகள்
2. கவிக்கோ அப்துல் ரகுமானின் கவிதைகள்
3. நாட்டுப்புற இலக்கியங்கள்
5. இணையத்தில் தமிழ்
6. தமிழ்ச் சிறுகதை இலக்கியம்
7. இயற்கையைக் கொண்டாடும் ஜென் கவிதைகள்

அலகு - 4 இலக்கிய வரலாறு

1. தமிழ்ப் புதுக்கவிதை தோற்றமும் வளர்ச்சியும்
2. தமிழ்ச் சிறுகதை தோற்றமும் வளர்ச்சியும்
3. தற்காலச் சிறுகதையாசிரியர்கள் ஓர் அறிமுகம்
4. புதுக்கவிதைகள் எழுதப் பயிற்சி தந்து மாணவர் கவிதைத் தொகுப்பை வெளியிடல்.

அலகு - 5 எழுத்து இலக்கணம் & எழுத்து வகைகள் அறிமுகம்

1. முதலெழுத்துகள், சார்பெழுத்துகள், சுட்டெழுத்துக்கள், வினாவெழுத்துகள்
2. மொழி முதல் எழுத்துகள், மொழி இறுதி எழுத்துகள், வல்லினம் மிகுமிடங்கள், வல்லினம் மிகாவிடங்கள்.
3. நாளிதழ்களில் இடம்பெறும் செய்திகளில் பிழைகளைக் கண்டறிந்து எழுதப் பயிற்சி

பாடநூல்

“இன்பத்தமிழ்”

சதக்கத்துல்லாஹ் அப்பா கல்லூரித் தமிழ்த்துறை வெளியீடு
ரஹ்மத்நகர், திருநெல்வேலி & 627 011.

பார்வை நூல்கள் மற்றும் வழிகாட்டு இணையதளங்கள்

1. வல்லிக்கண்ணன்
புதுக்கவிதை தோற்றமும் வளர்ச்சியும்
2. ந.சுப்புரெட்டியார்
புதுக்கவிதை போக்கும் நோக்கம்
3. பேராசிரியர் சு.பாலசந்திரன்
புதுக்கவிதை & ஒரு புதுப்பார்வை
4. எஸ். ராமகிருஷ்ணன்
கதாவிலாசம்
விகடன் பிரசுரம்
757, அண்ணாசாலை
சென்னை & 600 002.

இணையதளங்கள்

1. www.tamilvu.org
2. www.azhijasudargal.blogspot.in
3. www.neelamegam.blogspot.in
4. www.jeyamohan.in
5. www.sramakrishnan.com

SEMESTER - I			
AR-1	APPLIED GRAMMAR AND TRANSLATION-I	18	ULAR11
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 4

Objectives: To enable the students to learn Alphabets, Pronunciation, Basic Grammar, Reading, Writing of Arabic Language

Unit I:- Lessons 1 to 4 (Text Book - 1)

من الدرس الأول إلى الدرس الرابع

Unit II:- Lessons 5 to 8 (Text Book - 1)

من الدرس الخامس إلى الدرس الثامن

Unit III:- Grammar Portions (Text Book - 2)

- 1) Words and the types of words (أجزاء الكلام)
- 2) Nominal Sentence (الجملة الاسمية)
- 3) Adjective and Noun-qualified (الصفة والموصوف)
- 4) Subject and Predicate
- 5) Masculine and Feminine (المذكر والمؤنث)
- 6) Interrogatives (أدوات الاستفهام)
- 7) Singular, Dual and Feminine (المفرد والتثنية والجمع)
- 8) Possessiveness (المضاف والمضاف إليه)
- 9) Detached Pronouns (الضمائر المنفصلة)
- 10) Prepositions (حروف الجر)
- 11) Demonstrative pronouns (أسماء الإشارة)
- 12) Relative pronouns (الأسماء الموصولة)

Unit IV:- Lessons 9 to 12 (Text Book - 1)

من الدرس التاسع إلى الدرس الثاني عشر

Unit V:- Lessons 13 to 16 (Text Book - 1)

من الدرس الثالث عشر إلى الدرس السادس عشر

TEXTBOOKS

1) Duroosul Lughatil Arabiya Part - I Lessons 1 to 16 only by Dr.V. Abdur Rahim.

Available at: Islamic foundation Trust, 78 Perambur High Road, Perambur, Chennai- 600 012.

2) Arabic for Beginners (selected topics only)

By Dr. Syed Ali (Former HOD of Arabic, The New College, Royappettach, (Chennai) (International Edition 2001) (UBS Publishers & Distributors Ltd) 5, Ansari Road New Delhi -110 002.

I SEMESTER			
Part – II English			
EN I A	Prose, Poetry and Grammar - I		18ULEN11
Hrs/ Week: 4	Hrs/ Sem: 60	Hrs/ Unit: 12	Credits:2

OBJECTIVES:

- To answer comprehensive questions on passages of moderate level of difficulty.
- To write a critical appreciation of the prescribed poems.
- To write grammatically.

UNIT I PROSE

1. Education Provides a Solid Foundation - A.P. J. Abdul Kalam
2. Love Story - Maneka Gandhi

UNIT II PROSE

3. Speech on Indian Independence - Jawaharlal Nehru
4. Film-Making - Satyajit Ray

UNIT III POETRY

1. In the Bazaars of Hyderabad - Sarojini Naidu
2. Middle Age - Kamala Das

UNIT IV GRAMMAR

1. Parts of Speech
2. Tenses

UNIT V COMMUNICATION SKILLS

1. Unseen Passages
2. Letter Writing: Personal and Business Letters
3. Curriculum Vitae (CV)

TEXTBOOK:

1. Kulat L. Ambadas, Dr. Joshi, Sandeep. et. al. (ed).
Blooming Buds.Hyderabad: Orient BlackSwan, 2017.

I SEMESTER			
EN I B	ENGLISH FOR COMMUNICATION	18ULEC11	
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ Unit: 6	Credits:2

OBJECTIVES:

1. To teach students basic Grammatical categories.
2. To teach students the four skills viz. Listening, Speaking, Reading and Writing and to impart language skills through tasks.
3. To inculcate in students the skills necessary for social and academic circumstances.

UNIT I

Parts of Speech (Pages 5 to 17)

UNIT II

Listening and Speaking (Pages 22 to 34) and (56 to 59)

UNIT III

Reading (Pages 35 to 45)

UNIT IV

Writing - I
Punctuation and Kinds of Sentences (Pages 46 to 55)

UNIT V

Writing - II
Filling in Forms & Wrap-up (Pages 60 to 78)

TEXTBOOK:

Board of Editors. *Content and Language Integrated Learning to Enhance Communication Skills. Semester I Module 1*. Chennai: Tamil Nadu State Council for Higher Education, 2017.

CBCS SYLLABUS (2018-21)

B.COM. (CORE, CORE ELECTIVE & PROJECT)			
I SEMESTER			
DSC1	FINANCIAL ACCOUNTING -I*	18UCCO11/ 18UCCF11	
Hrs/Week: 5	Hrs / Sem: 75	Hrs./ Unit: 15	Credits: 4

* Common to B.Com. 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 Passbook

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%)**TEXTBOOKS:**

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.
5. Dr.S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai - 2018

I SEMESTER			
DSC 2	BUSINESS ORGANISATION	18UCCO12	
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, Objectives and Importance 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 and Disadvantages

UNIT IV: Business Combination

Meaning of Business 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-Government Companies-Merits and Demerits of each form.

TEXTBOOKS:

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

I SEMESTER			
A1 1	BUSINESS ECONOMICS *		18UAEC11
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

* Common Allied Course for B.Com. and B.Com. (Finance)

Objectives:

- To develop the skills to examine economic issues from all angles and to come up with appropriate solutions.
- To develop ideas based on that information to solve problems in the business fields.

UNIT I: Introduction:

Definition – Meaning and Scope 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 – Importance and Concept of Elasticity of Demand - 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 – Price Determination under Perfect Competition; Monopoly – Meaning and Types – Price Discrimination; Monopolistic Competition – Features - Price and Output.

UNIT V: Profit Analysis:

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

TEXTBOOK:

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

REFERENCE BOOKS:

1. Economic Analysis – KPM. Sundharam & E.N. Sundharam – Sultan Chand & Sons, New Delhi
2. Business Economics – 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

I SEMESTER			
EVS	ENVIRONMENTAL STUDIES		18UENS11
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ UNIT: 6	Credits: 2

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, Afforestation and deforestation.
- Water resources: Use and over - utilization and conservation of surface and ground water - Rain water 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, Living conditions on other planets (Brief account).

Types, structure & Functions of the following:

- a) Aquatic ecosystem
- b) Grassland ecosystem
- c) Forest ecosystem
- d) Desert ecosystem

UNIT - IV: Biodiversity & Its Conservation

Introduction - Definition: ecosystem diversity, species diversity and Genetic diversity. Hot spots of biodiversity - Western Ghats, Eastern Himalayas and Gulf of Mannar. Threats to biodiversity - Habitat Loss, Poaching of wildlife and Man - wildlife conflicts.

Conservation of biodiversity: *In-situ* and *Ex-situ*.

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 water and Marine water.
- c) Noise Pollution
- d) Soil pollution

Bio degradable and Non Bio degradable wastes; Environmental Acts

- Air (prevention & Control of Pollution) Act.
- Environmental Protection Act
- Water (Prevention & Control of pollution) Act
- Environmental movements - Green peace and Chipco movement.
- Role of Central & State pollution Control Boards.

REFERENCE BOOKS:

1. Basic of Environmental Science. Vijayalakhmi, 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, 2008.
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.

இரண்டாம் பருவம்			
PART - 1 TAMIL			
TA- 2	சமயத்தமிழ்		18ULTA21
Hrs/Week: 6	Hrs/Sem: 90	Hrs/Unit: 18	Credits:4

நோக்கம்

1. பலசமயக் கருத்துக்களை ஒப்பிட்டுச் சமய நல்லிணக்கத்தோடு வாழ வழிகாட்டுதல்
2. தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையத் தேர்வுக்கு மாணவர்களை ஆயத்தப்படுத்துதல்.

அலகு & 1தமிழ்ச் செய்யுள் (துறை வெளியீடு)**சைவம்**

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

வைணவம்

5. அ. பொய்கையாழ்வார்
 - வையம் தகளியா...
- ஆ. பூதத்தாழ்வார்
 - அன்பே தகளியா...
- இ. பேயாழ்வார்
 - திருக்கண்டேன்..
6. திருப்பாவை & ஆண்டாள்
 - மார்கழித் திங்கள்...

சமணம்

7. வளையாழியீ
 - மக்கட் செல்வம்

பௌத்தம்

8. புத்தபிரான்
 - மு.ரா.பெருமாள்

கிறித்தவம்

9. இயேசு காவியம் (மலைப் பொழிவு)
 - கண்ணதாசன்
- முதல் நான்கு பாடல்கள்

இஸ்லாம்

10. அல்லாஹ்
 - உமறுப்புலவர்
11. நபிகள் நாயக மான்மிய மஞ்சரி
 - சதாவதானி சய்குத்தம்பிபாவலர்
 - (குறிப்பிட்ட பாடல்கள்)
12. குணங்குடி மஸ்தான் பாடல்கள்
 - பாசக்கயிற்று வலை
13. ஞானப்புகழ்ச்சி
 - தக்கலை பீர்முகம்மது அப்பா
14. அலகிலா அருளம்
 - இறையருட் கவிமணி
 - கா. அப்துல்கபூர்

நீதி இலக்கியம்

15. திருக்குறள்
 - ஒழுக்கமுடைமை
13. நாலடியார்
 - கல்வி கரையில்

அலகு - 2 புதினம்

- வாடிவாசல்
- சி.சு.செல்லப்பா,
 - காலச்சுவடு பதிப்பகம், நாகர்கோவில்

அலகு - 3 உரைநடை (தமிழ்த்துறை வெளியீடு)
போட்டித் தேர்வுகளுக்குக் கட்டுரை எழுதும் பயிற்சி

1. தமிழ் இலக்கியத்தில் சமயநல்லிணக்கச் சிந்தனைகள்
2. நபிகள் நாயகம் (ஸல்) அன்பின் தாயகம்
3. சதக்கத்துல்லாஹ் அப்பா அவர்களின் வாழ்வும் பணியும்
4. தமிழ் இலக்கியங்களில் மனிதநேயச் சிந்தனைகள்
5. தமிழ் இலக்கியத்தில் மதுஒழிப்புச் சிந்தனைகள்
6. சூஃபியச் சித்தாந்தமும் சித்தர்களும்

அலகு - 4
(போட்டித் தேர்வுத் தயாரிப்பு)
இலக்கிய வரலாறு

1. சைவம், வைணவம், கிறித்தவம், இசுலாம் வளர்த்த தமிழ்
2. புகழ் பெற்ற தமிழ் நூல்கள், நூலாசிரியர்கள்

அலகு - 5

தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுக்குரிய
பொதுத் தமிழ் இலக்கணப் பகுதி & ஓர் அறிமுகம்

1. வேர்ச் சொல்லைக் கண்டறிதல்
2. பெயரெச்சம், வினையெச்சம், முற்றெச்சம் பற்றி அறிதல்
3. வினைத்தொகை, பண்புத்தொகை பற்றி அறிதல்
4. வினைமுற்று, வினையாலணையும் பெயர் கண்டறிதல்
5. இரட்டைக்கிளவி, அடுக்குத் தொடர் அறிதல்
6. வேற்றுமைத் தொகையைக் கண்டறிதல்

பாடநூல்

நற்றமிழ், சதக்கத்துல்லாஹ் அப்பா கல்லூரித் தமிழ்த்துறை வெளியீடு

வழிகாட்டு இணையதளங்கள்

1. www.noolulagam.com
2. www.tamilauthors.com
3. www.tnpsc.gov.in
4. www.tnpscexams.in
5. www.tamilvu.org

SEMESTER - II			
AR-2	APPLIED GRAMMAR AND TRANSLATION-II		18ULAR21
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 4

Objectives: To make the students to develop the skill of basic Arabic Grammar and Translation skills from Arabic to English vice-versa.

Unit I:-Lessons 1 to 3 (Text Book – 1)

من الدرس الأول إلى الدرس الثالث

Unit II:-Lessons 4 to 6 (Text Book – 1)

من الدرس الرابع إلى الدرس السادس

Unit III:- Grammar Portions (Text Book – 2)

- 1) Inna and Its sisters (إن وأخواتها) 2) Elative (اسم التفضيل)
- 3) Perfect Tense (الفعل الماضي) 4) Imperfect Tense (الفعل المضارع)
- 5) Doer and Object (الفاعل والمفعول) 6) Kaana and Its sisters (كان وأخواتها)
- 7) Classification of Verb into Sound and weak verb (تقسيم الفعل إلى صحيح ومعتل)
- 8) Transitive and Intransitive verb (الفعل اللازم والمتعدي) 9) Verbal Noun (المصدر)

Unit IV:-Lessons 7 to 9 (Text Book – 1)

من الدرس السابع إلى الدرس التاسع

Unit V:-Lessons 10 to 12 (Text Book – 1)

من الدرس العاشر إلى الدرس الثاني عشر

TEXT BOOKS

1) Duroosul Lughatil Arabiya Part – II Lessons 1 to 12 only

by Dr.V. Abdur Rahim.

Available at: Islamic foundation Trust, 78 Perambur High Road ,

Perambur, Chennai- 600 012.

2) Arabic Tutor Part-I,II&III, By: Moulana Ebrahim Muhammad Karachi- Darul Ishaat.

II SEMESTER			
EN2	PART II ENGLISH Prose, Poetry and Grammar - II		18ULEN21
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 4

Objectives:

1. To answer comprehensive questions on a passage of moderate level of difficulty.
2. To write a critical appreciation of the prescribed poems and write sentences in English grammatically.

UNIT I PROSE

1. Appro JRD - Sudha Murthy
2. Packing - Jerome K. Jerome

UNIT II PROSE

3. How I Became a Public Speaker - G. B. Shaw
4. Values in Life - Rudyard Kipling

UNIT III POETRY

1. Money-Madness - D. H. Lawrence
2. No Men are Foreign - James Kirkup
3. On Another's Sorrow - William Blake

UNIT IV GRAMMAR

1. Subject-Verb Agreement
2. Verbs: Forms of 'to be', 'have', 'do'; modal auxiliaries

UNIT V COMMUNICATION SKILLS

1. Story Building
2. e-Communication: Fax; e-mail
3. Notices, Agendas and Minutes

TEXTBOOK:

Kulat L Ambadas, Dr. Joshi, Sandeep. et. al. (ed). *Blooming Buds*.
Hyderabad: Orient BlackSwan, 2017.

II SEMESTER			
DSC 3	FINANCIAL ACCOUNTING II *	18UCCO21/	18UCCF21
Hrs/Week: 5	Hrs / Sem: 75	Hrs./ Unit: 15	Credits: 4

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 receipts- capital expenditure - revenue expenditure - deferred revenue expenditure

UNIT II

Accounting for consignment (Theory only) - 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 general ledger, 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 -Statement of affairs method and conversion method.

UNIT IV

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

UNIT V

Insurance Claim - loss of stock -loss of profit or Consequential loss - Claim under Average clause(Simple Problems)

(Theory 40% and problems 60%)

TEXTBOOKS:

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
5. Dr.S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai - 2018

II SEMESTER			
DSC 4	PRINCIPLES OF MANAGEMENT *	18UCCO22	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

* Offered as Allied II Course in 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 of Management- 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 - Committee form of organisation

UNIT IV: Staffing and Directing

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

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.

TEXTBOOKS:

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 DinakarPagare
4. Business Management -AmithaBha 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

II SEMESTER			
A1 2	INDIAN ECONOMIC DEVELOPMENT		18UAEC21
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

Objectives:

- To identify the economic problems, causes and consequences in the developing countries.
- To give an idea to the students to make our country to the developed stage.

UNIT I: Introduction:

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

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

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

UNIT III: Agriculture:

Agricultural productivity – Concept – Difference between Agricultural Production and Productivity – 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; New Industrial Policy 1991 and in the Twelfth Plan

UNIT V: Infrastructure and External Environment of India:

Transport Services – Recent Development in Railways – Roadways – Waterways – Airways – Foreign Direct Investment - Concept; IMF and IBRD – Objectives and Functions – Benefits to India; WTO and India.

TEXTBOOK:

S.Sankaran : Indian Economy

REFERENCE BOOKS:

1. I.C. Dhingra : Indian Economy
2. Ruddar Dutt & KPM Sundaram : Indian Economy

II SEMESTER			
SVE1	VALUE EDUCATION – I		18USVE2A
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ Unit: 6	Credits: 2

Objectives:

- To inculcate moral values in the minds of students.
- To teach ethical practices to be adopted by students in their life.
- 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			
SVE2	VALUE EDUCATION – II		18USVE2B
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ Unit: 6	Credits:2

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.

III SEMESTER			
DSC 5	BANKING *	18UCCO31/ 18UCCF31	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

* Common to B.Com. 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

Banking – meaning and definition - Origin of bank -Classification of Banks - Banking Regulation Act,1949 - Commercial banks - Primary functions - Secondary functions – Introduction to Banking Regulation Amendment Act 2017.

UNIT II

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

UNIT III

Paying banker - duties and liabilities - legal protection - Collecting banker - duties - core banking - ATM - Debit Card - Credit Card - Tele Banking - Internet banking - E-Cash - mobile banking - electronic transfer - SWIFT, NEFT, IMPS and RTGS.

UNIT IV

Central Banking - meaning - difference between Central bank and Commercial Bank - Reserve Bank of India - Functions - Various Departments of RBI - Methods of credit Control - FRDI, Standing Deposit Policy.

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

III SEMESTER			
DSC 6	ADVANCED ACCOUNTING *	18UCCO32/ 18UCCF32	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

Common to B.Com. 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 - Cost and 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 - Accounting Entries

UNIT IV

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

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- Proportionate and Maximum loss method

(Theory 40% and problems 60%)

TEXTBOOKS:

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
5. Dr.S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai - 2018

III SEMESTER			
DSC 7	MARKETING	18UCC033	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

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 - Marketing: A Science or an Art

UNIT II

Functions of Marketing - Functions of Exchange - Functions of Physical supply and Facilitating functions - Concept of Marketing mix

UNIT III

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

UNIT IV

Pricing-Meaning-Objectives-factors affecting pricing- Types. 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.

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 Et al.- Fundamentals of marketing McGraw - Hill International Editions
4. Marketing -Zikmund, Thomson Learning
5. Marketing - Limb Hair Mac Daniel - Thomson Asia

III SEMESTER			
AII - 1	BUSINESS MATHEMATICS*	18UAEC31	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

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

Objectives:

- To provide basic knowledge of the applications of mathematics in Business.
- Ability to deal with mathematical issues in business.

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 Arithmetic:

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

(Theory 40% and problems 60%)

TEXTBOOK:

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

III SEMESTER			
DSE 1A	OFFICE MANAGEMENT		18UECO3A
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

Objectives

- To familiarize students with the principles, functions and techniques of office management used to effectively manage business enterprises.
- To impart the basic knowledge about secretarial practice

UNIT I

Introduction: Meaning, functions of modern office - primary functions - administrative Management functions - importance of office management - Principles of office management and organization Chart - Job - Office Manuals - Flow of Work - Delegation -

UNIT II

Centralization and decentralization of office services - meaning. Office Manager, Qualifications - duties - qualities of office manager - Arrangement, site or location of office - Layout of office - Open Office and Private Office.

UNIT III

Furniture - Correspondence and Mail - centralised, decentralised Correspondence - merits and demerits - mail management - Filing and indexing: Filing: Meaning - importance - types - objective - essentials of good filing system - centralized and decentralized filing - methods of filing - filing equipment.

UNIT IV

Indexing: meaning - need - objectives - essentials of good indexing - types - Weeding of old records. Office Stationery - Purchase - Control of Stationery - Consumption of Stationery - Forms - importance - advantages and disadvantages - types. Office Appliances - importance - Advantages - disadvantages - types.

UNIT V

Environment and working conditions - Work place quality 5S - Office equipment - Meaning and importance of office automation - objectives of office mechanization - Kinds - Report - stages in reporting - guiding principles for a good report

TEXTBOOK:

Office Management, R S N Pillai & Bagavathi, S.Chand

REFERENCE BOOKS:

1. Office Organisation and Management, S P Arora, Vikas Publishing
2. Principles of Office Management, R.C. Bhatia, Lotus Press, New Delhi
3. P.K. Ghosh, Office Management, Sultan Chand & Sons. New Delhi
4. R.K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House

III SEMESTER			
DSE 1B	INTERNATIONAL BUSINESS	18UECO3B	
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

Objectives

- To familiarise the students with the concepts of international business
- To provide the knowledge on international institutions involved in promotion of global business, and

UNIT I: International Business:

Nature, importance and scope – Mode of entry into international business - Framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. International trade barriers.

UNIT II: International Monetary and Financial System:

Importance of international finance; Bretton woods conference and afterward, IMF and the World Bank-ADB-WTO-

UNIT III: The balance of Payment and International Linkages:

Balance of payments and its components; the International flow of goods, services, and capital

UNIT IV: Multinational Corporations:

Conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers – importance and types.

UNITV: Foreign Direct Investment:

Foreign Direct Investment (FDI) – foreign indirect investment- foreign investment instrument – GDR, ADR.

TEXTBOOKS:

International Business, Bimal Jaiswal, Himalaya Publishing House, Mumbai.
International Business, Paul, Justin, Prentice Hall of India, New Delhi

REFERENCE BOOKS:

1. International Business: Text and Cases, Francis Cherunilam, Prentice Hall of India, New Delhi
2. International Business, Sumati Verma, Pearson Education
3. International Business, V.K. Bhalla, S.Chand Publishing
4. Adhikary, Manab, Global Business Management, McMillan, New Delhi.
5. Black and Sundaram, International Business Environment, Prentice Hall of India, New Delhi
6. Aswathappa, International Business, Tata McGraw Hill Publications, New Delhi.

III SEMESTER			
NME-I	BASICS IN ACCOUNTING	18UNC031	
Hrs/Week: 2	Hrs / Sem: 30	Hrs. / Unit: 6	Credits:2

Objectives

- To make the students to understand fundamentals of Accounting
- To impart basic accounting skill to other major Students

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 %)

TEXTBOOK:

Advanced Accountancy - M.A.Arulanandam and K.S. Raman - Himalayas Publishing House.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P Jain and K.L Narang - Kalyani Publishers
2. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Suthan and sons
3. Advanced Accountancy - I.Peer Mohamed, Dr. Shazuli Ibrahim Pass Publications.
4. Dr.S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai - 2018

IV SEMESTER			
DSC 8	BUSINESS COMMUNICATION*	18UCCO41/ 18UCCF41	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

Common to B.Com. 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

TEXTBOOKS:

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

IV SEMESTER			
DSC 9	HUMAN RESOURCE MANAGEMENT	18UCCO42	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

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. Human Resource Accounting – meaning – Human Resource Audit – meaning.

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)

TEXTBOOKS:

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, McGraw-Hill Education.

REFERENCE BOOKS:

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

IV SEMESTER			
DSC 10	COMPANY LAW		18UCCO43
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 of prospectus-Misstatements in prospectus and their consequences-Book Building-Dematerialized securities.

UNIT III

Membership-Rights and liabilities of member-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-rules regarding dividend- kinds of share capital-Alteration of share capital-Reduction of Share capital - buyback of shares

UNIT IV

Company Secretary – Meaning, Qualification, Appointment, Duties and Powers – Directors – Appointment-Disqualifications-Vacation of Office and Removal of directors – powers – Duties-liabilities-Managing Director-Manager-meeting of shareholders and directors-Requisites of Valid meeting-proxies-Voting and polling-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. Tripathi Pvt. Ltd.

IV SEMESTER			
A II - 2	BUSINES STATISTICS *		18UAEC41
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits:4

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

Objectives:

- To acquire basic knowledge about statistics
- To gain knowledge about statistical tools used in business.

UNIT I – Introduction:

Meaning and Definition – Functions – Scope – Limitations - Collection of Data – Primary Data – Methods – Secondary Data – Sources – Classification and Tabulation of Data – Objectives – Types - 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; 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%)

TEXTBOOK:

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

IV SEMESTER			
DSE IIA	IMPORT EXPORT PROCEDURE	18UECO4A	
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

Objectives:

- To identify the procedures regarding import and export business
- To motivate the students to involve in business activities

UNIT I

Internal trade and International Trade - differences between Internal and International Trade - features of International Trade - advantages and disadvantages of International Trade

UNIT II

Balance of trade - meaning - Balance of trade Vs Balance of payments - components of Balance of payments - equilibrium and disequilibrium in the balance of payments - causes for disequilibrium - measures for correcting disequilibrium

UNIT III

Export procedure - preliminary steps in exporting - export documents - documents related to goods - certificates related to shipment - documents related to payment

UNIT IV

Import procedure - import of capital goods - EPCG scheme - import under duty exemption scheme - Procedure for customs clearance - levy of customs duty - kinds of customs duties

UNIT V

Export promotion - objectives - organizational set up - Incentives - marketing assistance - import facilities for exports - major problems of India's export sector - Exim Policy.

TEXTBOOK:

International Trade and Export Management - by Francis Cherunilam- Himalaya Publishing House, New Delhi

REFERENCE BOOKS:

1. Money, Banking, International Trade and Public Finance - by D.M.Mithani- Himalaya Publishing House, New Delhi
2. Export Management -by P.K.Khurana-Galgotia Publishing Company, New Delhi
3. D.K. Jurara, Export Management, Galgotia Publishing Company – New Delhi

IV SEMESTER			
DSE IIB	FUNDAMENTALS OF INVESTMENT	18UECO4B	
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

Objectives:

- To familiarize the students with different investment alternatives.
- To Introduce the framework of their analysis and valuation
- To highlight the protection mechanism for the investors

UNIT I: The Investment Environment

The investment decision process, Types of Investments - Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

UNIT II: Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

UNIT III: Approaches to Equity Analysis

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models and price-earnings multiple approach to equity valuation.

UNIT IV: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

UNIT V: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism Suggested Readings

TEXTBOOK:

R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
2. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
3. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
4. Mayo, An Introduction to Investment, Cengage Learning.

IV SEMESTER			
NME-II	DEVELOPMENT OF SMALL BUSINESS	18UNECO41	
Hrs/Week: 2	Hrs / Sem: 30	Hrs. / Unit: 6	Credits: 2

Objectives:

- To make the student to understand the Concept of Small-scale Business
- To make aware of students the process in the commencement of a Business

UNIT - I

Meaning of Small-Scale Enterprises - Objectives of MSME - Importance of MSMEs - Advantages - Problems - Measures of the Government to Develop Small Industries.

UNIT - II

Steps for Starting a Small Industry - Search for Business Idea, Sources of Ideas - Project Formulation and Design.

UNIT - III

Type of Organization - Sole Proprietorship, Partnership - Joint Stock Company - Factors Influencing the Choice of Organization.

UNIT - IV

Sources of Project Finance - Short Term, Medium Term and Long-Term Finance - Role of Banks.

UNIT - V

Institutions Assisting Small Enterprises - District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

REFERENCE BOOKS:

1. Y.K.Bhusan -Business organization - Sultan Chand, New Delhi
2. C.B.Gupta & N.P.Srinivasan - Entrepreneurship Development in India Sultan Chand
3. P.Saravanel- Entrepreneurship Development ESS PEE KAY Pub, Chennai.
4. E. Gordon, K. Natrajan - Entrepreneurship Development - Himalaya Publishing House

V SEMESTER			
DSC 11	CORPORATE ACCOUNTING *	18UCCO51/ 18UCCF51	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

* Common to B.Com. 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. As per schedule III of Companies Act 2013.

UNIT IV

Amalgamation - Absorption - External reconstruction - Purchase consideration - calculation of purchase consideration - accounting treatment in the books of both 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 %)

TEXTBOOKS:

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
5. Dr.S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai - 2018

V SEMESTER			
DSC 12	COST ACCOUNTING *	18UCCO52/ 18UCCF52	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4
* Common to B.Com. 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 –Meaning - 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

Process costing - features - process loss - normal loss - Abnormal loss - abnormal gain - Preparation of process cost account- Job costing - Contract costing - Unit Costing.(simple problems only)

(Theory 40% and problems 60%)

TEXTBOOKS:

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			
DSC 13	BUSINESS LAW *	18UCCO53/ 18UCCF53	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

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

Objectives

- To enable the students to learn the fundamentals of Contract Act
- To impart the fundamental knowledge on Sale of Goods Act and Indian Partnership Act

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

TEXTBOOKS:

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

REFERENCE BOOKS:

1. Law of Contract -Dr.Subba Rao
2. Law of Contract - Avtar Singh.

V SEMESTER			
DSC 14	INCOME - TAX LAW AND PRACTICE *	18UCCO54/ 18UCCF54	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

* Common to B.Com. 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

Introduction to Income-Tax- Definitions - Exempted Incomes - residential status- 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. Singhanian

V SEMESTER			
DSE III A	ENTREPRENEURSHIP	18UECO5A	
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

Objectives:

- To understand the framework for planning - analyzing and evaluating the project
- To prepare a ground where the students build the necessary competencies and to motivate for a career in Entrepreneurship.

UNIT I: Concept of Entrepreneurship

Entrepreneurship - Meaning - Definition - Need - Functions of Entrepreneur - Types of Entrepreneur - Role of Entrepreneurs - Intrapreneur - Qualities of a good entrepreneur - Factors affecting entrepreneurship.

UNIT II: Women Entrepreneur

Concept of Women Entrepreneurship - Functions and problems of women Entrepreneurs - Rural entrepreneurship - Need - Problems - Development of Rural Entrepreneurship.

UNIT III: Financial Service Organisation

Agencies dealing with entrepreneurs - SISI - ITCOT - DIC - Financial Institutions dealing with entrepreneurs - Bank - SFC.

UNIT IV: Small Scale Industries

Small Scale Industries - meaning and definition - Characteristics - Objectives - Scope - Role of small industries in economic development - Problems of small industries - Tax concessions and subsidies to Small industries.

UNIT V: Project Report:

Project formulation - Project identification - Project Appraisal - Project Report - Significance - Contents of Project Report.

TEXTBOOK:

Entrepreneurial Development - S.S. Khanka - S. Chand & Co

REFERENCE BOOKS:

1. Entrepreneurship Development - P.Saravana Vel - Himalaya Publishing House.
2. Entrepreneurship - Donald. F. Kuratko- Thomas Learning- Sixth Edition.
3. Small Scale Industries and Entrepreneurship - Vansanth Desai - Himalaya Publishing House.
4. Entrepreneurship Development - N.P. Srinivasan - Sultan Chand & Sons.
5. Entrepreneurship - Robert DE Hisrich - Tata McGraw Hill Companies.

V SEMESTER			
DSE III B	RETAIL MANAGEMENT	18UECO5B	
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

Objectives:

- To explore the functionalities in the retail management
- To understand the retail management concepts

UNIT I

Definition - Importance and Scope of Retailing - Evolution of Retail Competition - The Wheel of Retailing – Theories - The Accordion theory- The Retail Life Cycle- Emerging Trends in Retailing- Retail Scenario in India- Retail Formats.

UNIT II

Information Gathering in Retailing- Retail Strategic Planning and Operation Management- Retail Financial Strategy- Target Market Selection and Retail Location- Store Design and Layout- Visual Merchandising and Displays.

UNIT III

Merchandise Planning- Buying and Handling- Merchandise Pricing- Retail Communication Mix- Promotional Strategy- Retail Human Resources Management- Customer Service- The GAPs Model- Customer Relationship Management.

UNIT IV

Retail Selling Skills: Pre-Check- Opening the Sale- Probing- Demonstration- Trial - Close Handling Objections- Closing- Confirmations & Invitations.

UNIT V

Retail Management Information Systems- Retail Audits- Online Retailing- Global Retailing- Legal and Ethical Issues in Retailing.

TEXTBOOKS:

1. Levy IM. And Weitz B.A (2004)- Retailing Management- 5th ed. - Tata McGraw Hill.
2. Berman B. Evans J. R. (2004)- Retail Management- 9th Edition- Pearson Education.

REFERENCE BOOKS:

1. Bajaj C; Tuli R.- Srivanstava N.V. (2005)- Retail Management- Oxford University Press- Delhi.
2. Retail Management: Functional Principles & Practices – Gibson G. Vedamani – Jaico Books.

V SEMESTER			
FW	Field work		18UFBA51
Hrs / Week: 4	Hrs / Sem: 30	Hrs / Unit: 6	Credits:3

The following guidelines have been framed regarding the conduct / evaluation / structure of marks for the course on “Field work” for all the U.G.

- ✓ “Field work” course is similar to that of a “Mini Project”. It shall be a Group activity with a maximum number of 5 students in each group.
- ✓ All the faculty members of each Department shall handle equally the “Field work” course, when it is offered.
- ✓ At the end of the semester, each group shall submit a report for the course on “Field work” which shall have a minimum of 15 to 20 pages.
- ✓ Faculty members may have students more than one group equally depending on the students strength.
- ✓ “Field work” shall be in fifth semester of the programme.
- ✓ Evaluation scheme for the “Field work” course is similar to that of the Mini Project / Major Project (60:40)

V SEMESTER			
SEC-I	MS OFFICE *		18USCO51/ 18USCF51
Hrs/Week: 2	Hrs / Sem: 30	Hrs. / Unit: 6	Credits: 2

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

Objectives

- To impart fundamental skill to work with MS-Word
- To prepare the students to work with MS-Excel

UNIT I

Introduction to Office 2007: Exploring common features in Office. Working with files – Word Window – 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, Bullets and numbering, Date and time, Find and Replace.

UNIT II

Inserting Illustrations – Header and Footer - Working with Columns, Page Layout – Breaks.

UNIT III

Paragraph Alignments – Setting Tabs - Page Layout – Footnotes - Breaks - Mail merging – giving password protection to work documents.

UNIT IV

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 V

Application of Excel: Creating and inserting charts, using custom and special effects - Pivot table - Formula functions (Finance Formula and Math and Trig Formula only) – Password Protection for Excel.

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)

VI SEMESTER			
DSC 15	MANAGEMENT ACCOUNTING *	18UCCO61/ 18UCCF61	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

* Common to B.Com. 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 - Break Even Analysis - assumptions - advantages - Limitations – Standard Costing: Material, Labour and Overhead variances.

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

TEXTBOOKS:

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			
DSC 16	AUDITING *	18UCCO62/ 18UCCF62	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

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

Objectives

- To know the procedures for the conduct of an audit
- To gain the knowledge about auditing

UNIT I

Introduction - Meaning - Objectives - Differences between accountancy and auditing - Advantages - Limitations - Types of Audit - 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. TEXT BOOK 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			
DSC 17	INDUSTRIAL LAW *	18UCCO63/ 18UCCF63	
Hrs/Week: 6	Hrs / Sem:90	Hrs. / Unit: 18	Credits: 4

* Common to B.Com. 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		
DSC-18	PROJECT	18UCC064
Hrs/Week: 6	Hrs / Sem: 90	Credits: 6

- 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			
DSE4A	INDIRECT TAXES *		18UECO6A/ 18UECF6A
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 15	Credits:4

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

Objectives

- To enable the students to understand the basic indirect tax structure in India
- To understand the fundamentals of GST Act and Customs Act

UNIT I

Indirect Taxes - Meaning - Special features - Types - Merits - Demerits - Major reforms in indirect taxation in India - Direct Tax Vs Indirect Tax.

UNIT II

Goods and Service Tax Act 2016 (GST) - Introduction - Meaning - Definition - Major features of GST - Application of GST - Benefits - Administration of GST - Exemption - Levy and collection - Composition scheme - Reverse charges - Time and Value of Supply - GST Valuation.

UNIT III

GST Registration procedure - Tax invoice - GST rates for Goods and Services - Payment of Tax - Input Tax Credit (ITC) - Returns - types - Due date - Penalty - GST on e-commerce - Simple problems on Goods and Services - E-way Bill.

UNIT IV

Integrated Goods and Service Tax (IGST) - Meaning - Definition - Interstate trade - Levy of Tax - Time and Place of Supply - Input Tax Credit for IGST - Zero rate supply.

UNIT V

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 and duty.

(Theory 60 % and Problems 40 %)

REFERENCE BOOKS:

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST - A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016.
4. Customs Law Manual - R.K. Jain
5. Customs Tariff of India - R.K. Jain

V SEMESTER			
DSE 4B	PERSONAL SELLING AND SALESMANSHIP *	18UECO6B/ 18UECF6B	
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

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

Objectives:

- To familiarise the students with the fundamentals of personal selling and the selling process.
- To make the students to understand efforts to be taken while assuming selling as a career.

UNIT I

Introduction to Personal Selling: Meaning – Definition – Objectives – Nature – features – advantages – disadvantages- importance of personal selling – myths of selling, Difference between Personal Selling, Salesmanship and Sales Management.

UNIT II

Fundamentals of successful selling – sales personality – important personality traits – physical traits – mental traits – social traits – charactertraits – effective sales Talk – buying process – mental stages – effective presentation and demonstration - Theories of personal selling – AIDAS Theory – right set of circumstances theory – Buying formula theory – Behavior education theory.

UNIT III

Salesmanship meaning - Types of salesman – Characteristics of a good salesman - Duties of sales manager – control of salesmen – methods of controlling salesmen – Salesmen report and its uses – types of report forms - types of selling situations - Career opportunities in selling, Measures for making selling an attractive career.

UNIT IV

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

UNIT V

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.

TEXTBOOK:

Salesmanship and publicity – J.S.K Patel – Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Dr. Rusdom S. Davar, Hohrab, R. Davar and Nusli R. Davar – Salesmanship and Publicity – Vikas Publishing Pvt., Ltd, New Delhi
2. Salesmanship – C.A Kirkpatric – South Western Publishing – Indian Reprint by J. Taraporewal, Bombay
3. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

VI SEMESTER			
SEC -II	TALLY ERP 9 *	18USCO61/ 18USCF61	
Hrs/Week: 2	Hrs / Sem: 30	Hrs. / Unit: 6	Credits: 2

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

Objectives

- To gain theoretical knowledge in Tally.
- To acquire practical skill 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

VI SEMESTER			
SBC	PERSONALITY DEVELOPMENT		18USBC62
Hrs / Week: 2	Hrs / Sem: 30	Hrs / Unit: 6	Credits:2

UNIT - I

PERSONALITY - Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development. **SELF AWARENESS** – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. **SWOT** – Meaning – Importance- Application – Components.

UNIT – II

SELF MONITORING – Meaning –Advantages and Disadvantages self-monitor- Self –monitoring and job performance. **PERCEPTION**- Definition-Factor influencing perception- Perception process. **ATTITUDE** – Meaning-Formation of attitude – Types of attitude - Measurement of Attitudes. **ASSERTIVENESS** - Meaning – Assertiveness in Communication – Assertiveness Techniques.

UNIT – III

TEAM BUILDING – Meaning – Types of teams – Importance of Team building- Creating Effective Team. **LEADERSHIP** – Definition – Leadership style– Qualities of an Effective leader. **NEGOTIATION SKILLS** – Meaning – Principles of Negotiation – Types of Negotiation – The Negotiation Process. **CONFLICT MANAGEMENT** – Definition- Types of Conflict- Levels of Conflict.

UNIT -IV

COMMUNICATION – Definition – Importance of communication – Process of communication–Barriers in communication – Overcoming Communication Barriers. **EMOTIONAL INTELLIGENCE**: Meaning – Components of Emotional Intelligence- Significance of managing Emotional intelligence. **STRESS MANAGEMENT** – Meaning – Sources of Stress – Symptoms of Stress – Consequences of Stress – Managing Stress.

UNIT – V

SOCIAL GRACES – Meaning – Social Grace at Work – Acquiring Social Graces. **TABLE MANNERS** – Meaning – Table Etiquettes in Multicultural Environment- Do's and Don'ts of Table Etiquettes. **DRESS CODE** – Meaning- Dress Code for selected Occasions – Dress Code for an Interview. **GROUP DISCUSSION** – Meaning – Personality traits required for Group Discussion- Process of Group Discussion. **INTERVIEW** – Definition- Types of skills – Employer Expectations –Planning for the Interview – Interview Questions- Critical Interview Questions.

REFERENCES:

1. Dr.S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. Vijuresh Nayaham and Herald M.Dhas, **Personality Development**, Publication Division, Manonmaniam Sundaranar University, Tirunelveli
2. Stephan P.Robbins, **Organisational Behaviour**, Tenth Edition, Prentice Hall of India Private Limited, New Delhi,2008
3. Jit S. Chandan, **Organisational Behaviour**, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, **From Campus to Corporate**, Macmillan Publishers India Limited, New Delhi, 2010.

SCHEME OF EXAMINATIONS UNDER CBCS (2018 - 2021)
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The medium of instruction in all UG and PG courses is English, and students must write the CIA Tests and Semester Examinations in English.

**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 (4 hrs)	100	40	60	Nil	24	40
Practical (2 hrs)	50	20	30	Nil	12	20
Project	100	Nil	Report - 60 marks Viva Voce – 40marks	Nil	Nil	40

DIVISION OF MARKS FOR CIA TEST

SUBJECT	MARKS	ASSIGNMENT FOR UG / ASSIGNMENT OR SEMINAR FOR PG	RECORD NOTE	TOTAL MARKS
Theory	20	5	--	25
Practical (4 hrs)	30	--	10	40
Practical (2 hrs)	15	--	5	20

- The duration of each CIA Test is ONE hour and the Semester Examination is THREE hours.
- 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.
- 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.
- Two assignments for Undergraduate, Certificate, Diploma and Advanced Diploma Courses and two assignments OR two seminars for Postgraduate Courses has to be submitted.
- 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.
- Two internal practical tests of 30/15 marks each will be conducted for science students in the respective semester and the average will be taken. The record marks allotted for the above practical are 10 and 5 respectively.

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 carry 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