

# **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 FINANCE**



**CBCS SYLLABUS**

**For**

**B.Com. Finance**

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

**B.Com. Finance (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) Environmental Studies (EVS)	I	2	2	1	100					
	Value Education (VE)	II	2	2	1	100					
V	Extension Activities	I to IV+	--	1+1*	1	100					
	MOOC <sup>\$</sup>	I – V	-	2#							
<b>TOTAL</b>			<b>180</b>	<b>140+1*+2#</b>	<b>40</b>	<b>3900</b>					
<b>SEMESTER WISE DISTRIBUTION OF HOURS</b>											
Part	I	II	III				IV				Total
SEM	T/A	ENG	DSC	PRO/ FW	DSE	AL	NME	SEC	SBC	EVS/ VE	
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
<b>Total</b>	<b>12</b>	<b>12</b>	<b>92</b>	<b>10</b>	<b>16</b>	<b>24</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>180</b>

+ 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)

<sup>\$</sup> As per the guidelines of the UGC all the UG and the PG students shall enroll for one Massive Open Online Course offered through SWAYAM, NPTEL, etc.

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

**B.Com. (Finance) (2018 – 2021) COURSE STRUCTURE (CBCS)  
TITLE OF THE PAPERS, CREDITS & MARKS**

<b>I SEMESTER</b>								
<b>P</b>	<b>SUB</b>	<b>TITLE OF THE PAPER</b>	<b>S. CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
						<b>I</b>	<b>E</b>	<b>T</b>
<b>I</b>	TA1	இக்காலத் தமிழ்	18ULTA11	6	4	25	75	100
	AR1	Applied Grammar and Translation - I	18ULAR11					
<b>II</b>	EN1	Prose, Poetry and Grammar - I	18ULEN11	4	2	25	75	100/2
		English for Communication	18ULEC11	2	2	25	75	100/2
<b>III</b>	DSC1	Financial Accounting – I *	18UCCF11	5	4	25	75	100
	DSC2	Indian Financial System	18UCCF12	5	4	25	75	100
	AI-1	Business Economics*	18UAEC11	6	4	25	75	100
<b>IV</b>	EVS	Environmental Studies	18UENS11	2	2	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>22</b>			<b>600</b>
<b>II SEMESTER</b>								
<b>P</b>	<b>SUB</b>	<b>TITLE OF THE PAPER</b>	<b>S. CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
						<b>I</b>	<b>E</b>	<b>T</b>
<b>I</b>	TA2	சமயத் தமிழ்	18ULTA21	6	4	25	75	100
	AR2	Applied Grammar and Translation - II	18ULAR21					
<b>II</b>	EN2	Prose, Poetry and Grammar - II	18ULEN21	6	4	25	75	100
<b>III</b>	DSC3	Financial Accounting – II *	18UCCF21	5	4	25	75	100
	DSC4	Business Finance	18UCCF22	5	4	25	75	100
	AI-2	Principles of Management	18UACF21	6	4	25	75	100
<b>IV</b>	VE	Value Education I	18USVE2A	2	2	25	75	100
		Value Education II	18USVE2B					
<b>TOTAL</b>				<b>30</b>	<b>22</b>			<b>600</b>
<b>III SEMESTER</b>								
<b>P</b>	<b>SUB</b>	<b>TITLE OF THE PAPER</b>	<b>S. CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
						<b>I</b>	<b>E</b>	<b>T</b>
<b>III</b>	DSC5	Banking*	18UCCF31	6	4	25	75	100
	DSC6	Advanced Accounting *	18UCCF32	6	4	25	75	100
	DSC7	Introduction to Financial Management	18UCCF33	6	4	25	75	100
	AII-1	Business Mathematics*	18UAEC31	6	4	25	75	100
	DSE1	A) Financial Services	18UECF3A	4	4	25	75	100
B) Fundamentals of Investment		18UECF3B						
<b>IV</b>	NME-I	Principles of Commerce	18UNCF31	2	2	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>22</b>			<b>600</b>

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

**B.Com. (Finance) – COURSE STRUCTURE (CBCS)  
TITLE OF THE PAPERS, CREDITS & MARKS**

IV SEMESTER								
P	SUB	TITLE OF THE PAPER	S. CODE	H/W	C	MARKS		
						I	E	T
III	DSC8	Business Communication*	18UCCF41	6	4	25	75	100
	DSC9	Islamic Banking & Finance	18UCCF42	6	4	25	75	100
	DSC10	Working Capital Management	18UCCF43	6	4	25	75	100
	AII-2	Business Statistics *	18UAEC41	6	4	25	75	100
	DSE2	A) Principles of Marketing	18UECF4A	4	4	25	75	100
B) Indian Stock Exchange		18UECF4B						
IV	NME-II	Basics in Accounting <sup>1</sup>	18UNCF41	2	2	25	75	100
V	EX	Extension activities (NCC/NSS/SOP/Youth Welfare, etc)	--	-	1		100	100
		SOP	18UEXSOP		1*			
<b>TOTAL</b>				<b>30</b>	<b>23+ 1*</b>			<b>700</b>

  

V SEMESTER								
P	SUB	TITLE OF THE PAPER	S. CODE	H/W	C	MARKS		
						I	E	T
III	DSC11	Corporate Accounting*	18UCCF51	5	4	25	75	100
	DSC12	Cost Accounting *	18UCCF52	5	4	25	75	100
	DSC13	Business Law *	18UCCF53	5	4	25	75	100
	DSC14	Income Tax Law and Practice*	18UCCF54	5	4	25	75	100
	DSE3	A) International Finance	18UECF5A	4	4	25	75	100
		B) Corporate Finance	18UECF5B					
FW	Field Work	18UFCF51	4	3			100	
IV	SEC-I	MS-Office*	18USCF51	2	2	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>25</b>			<b>700</b>

  

VI SEMESTER								
P	SUB	TITLE OF THE PAPER	S. CODE	H/W	C	MARKS		
						I	E	T
III	DSC15	Management Accounting *	18UCCF61	5	4	25	75	100
	DSC16	Auditing *	18UCCF62	5	4	25	75	100
	DSC17	Industrial Law *	18UCCF63	6	4	25	75	100
	DSC18	Project	18UCCF64	6	6	--	--	100
	DSE4	A) Indirect Taxes*	18UECF6A	4	4	25	75	100
B) Personal Selling and Salesmanship		18UECF6B						
IV	SEC-II	Tally ERP 9*	18USCF61	2	2	25	75	100
	SBC	Personality Development	18USBC62	2	2	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>26</b>			<b>700</b>
<b>I-V Sem</b>		Massive Open Online Course \$		-	2 <sup>#</sup>			

\* Courses Common to B.Com. and B.Com. (Finance) <sup>1</sup> For other Major Students

**B.Com. (Finance) (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**

<b>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.)</b>							
<b>SEM</b>	<b>Title of the paper</b>	<b>S.CODE</b>	<b>H/W</b>	<b>C</b>	<b>I</b>	<b>E</b>	<b>T</b>
<b>PART I – TAMIL</b>							
<b>I</b>	இக்காலத் தமிழ்	<b>18ULTA11</b>	6	4	25	75	100
<b>II</b>	சமயத் தமிழ்	<b>18ULTA21</b>	6	4	25	75	100
<b>TOTAL</b>			<b>12</b>	<b>8</b>			<b>200</b>
<b>PART I – ARABIC</b>							
<b>I</b>	Applied Grammar and Translation – I	<b>18ULAR11</b>	6	4	25	75	100
<b>II</b>	Applied Grammar and Translation – II	<b>18ULAR21</b>	6	4	25	75	100
<b>TOTAL</b>			<b>12</b>	<b>8</b>			<b>200</b>
<b>PART II – ENGLISH</b>							
<b>I</b>	Prose, Poetry and Grammar-I	<b>18ULEN11</b>	4	2	25	75	100/2
	English for Communication	<b>18ULEC11</b>	2	2	25	75	100/2
<b>II</b>	Prose, Poetry and Grammar-II	<b>18ULEN21</b>	6	4	25	75	100
<b>TOTAL</b>			<b>12</b>	<b>8</b>			<b>200</b>

**PART III**  
(Applicable for students admitted in June 2019 and onwards)

<b>PART III CORE AND CORE ELECTIVE AND PROJECT (FOR B.COM. Finance)</b>								
SEM	P	TITLE OF THE PAPER	S. CODE	H/ W	C	MARKS		
						I	E	T
I	DSC 1	Financial Accounting – I *	18UCCF11	5	4	25	75	100
	DSC 2	Indian Financial System	18UCCF12	5	4	25	75	100
II	DSC 3	Financial Accounting – II *	18UCCF21	5	4	25	75	100
	DSC 4	Business Finance	18UCCF22	5	4	25	75	100
III	DSC 5	Banking*	18UCCF31	6	4	25	75	100
	DSC 6	Advanced Accounting *	18UCCF32	6	4	25	75	100
	DSC 7	Introduction to Financial Management	18UCCF33	6	4	25	75	100
	DSE 1	A) Financial Services	18UECF3A	4	4	25	75	100
B) Fundamentals of Investment		18UECF3B						
IV	DSC 8	Business Communication *	18UCCF41	6	4	25	75	100
	DSC 9	Islamic Banking & Finance	18UCCF42	6	4	25	75	100
	DSC 10	Working Capital Management	18UCCF43	6	4	25	75	100
	DSE 2	A) Principles of Marketing	18UECF4A	4	4	25	75	100
B) Indian Stock Exchange		18UECF4B						
V	DSC 11	Corporate Accounting*	18UCCF51	5	4	25	75	100
	DSC 12	Cost Accounting *	18UCCF52	5	4	25	75	100
	DSC 13	Business Law *	18UCCF53	5	4	25	75	100
	DSC 14	Income Tax law and Practice	18UCCF54	5	4	25	75	100
	DSE 3	A) International Finance	18UECF5A	4	4	25	75	100
		B) Corporate Finance	18UECF5B					
FW	Field work	18UFCF51	4	3			100	
VI	DSC 15	Management Accounting *	18UCCF61	5	4	25	75	100
	DSC 16	Auditing **	18UCCF62	5	4	25	75	100
	DSC 17	Industrial Law *	18UCCF63	6	4	25	75	100
	DSC 18	Project	18UCCF64	6	6	-	-	100
	DSE 4	A) Indirect Taxes*	18UECF6A	4	4	25	75	100
B) Personal Selling and Salesmanship		18UECF6B						
<b>TOTAL</b>				<b>118</b>	<b>93</b>			<b>2300</b>

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



<b>DEPT. OF COMMERCE (FINANCE)</b>								
<b>CBCS SYLLABUS</b>								
<b>PART III - ALLIED – (FOR B.Com. (Finance))</b>								
<b>SEM</b>	<b>P</b>	<b>TITLE OF THE PAPER</b>	<b>S. CODE</b>	<b>H/W</b>	<b>C</b>	<b>MARKS</b>		
						<b>I</b>	<b>E</b>	<b>T</b>
<b>I</b>	AI-1	Business Economics*	18UAEC11	6	4	25	75	100
<b>II</b>	AI-2	Principles of Management	18UACF21	6	4	25	75	100
<b>III</b>	AII-1	Business Mathematics*	18UAEC31	6	4	25	75	100
<b>IV</b>	AII-2	Business Statistics*	18UAEC41	6	4	25	75	100
<b>TOTAL</b>				<b>24</b>	<b>16</b>			<b>400</b>
<b>PART IV –SEC/SBC (FOR B.Com. (Finance))</b>								
<b>V</b>	SEC-I	MS Office	18USCF51	2	2	25	75	100
<b>VI</b>	SEC-II	Tally ERP 9	18USCF61	2	2	25	75	100
<b>VI</b>	SBC	Personality Development	18USBC62	2	2	25	75	100
<b>TOTAL</b>				<b>6</b>	<b>6</b>			<b>300</b>

**Part IV – EVS & Value Education (For All Major Students)**

<b>I</b>	EVS	Environmental Studies	18UENS11	2	2	25	75	100
<b>II</b>	VE	Value Education-I	18USVE2A	2	2	25	75	100
		Value Education-II	18USVE2B					
<b>TOTAL</b>				<b>4</b>	<b>4</b>			<b>200</b>

**PART – V – Extension Activities**

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

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

**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 - கல்யாணஜி
9. ஆயிரம் திருநாமம் பாடி - கவிக்கோ அப்துல் ரகுமான்
10. மரங்களைப் பாடுவேன் - வைரமுத்து
11. இளைய தோழனுக்கு - மு.மேத்தா
12. செய்யுள் - கலாபிரியா
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 - நாறும்பூநாதன்
8. சங்காத்தி - தீன்
9. ராஜமீன் - கீரனார் 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](http://www.tamilvu.org)
2. [www.azhiyasudargal.blogspot.in](http://www.azhiyasudargal.blogspot.in)
3. [www.neelamegam.blogspot.in](http://www.neelamegam.blogspot.in)
4. [www.jeyamohan.in](http://www.jeyamohan.in)
5. [www.sramakrishnan.com](http://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 (أدوات الاستفهام)
- 5) Masculine and Feminine (المذكر والمؤنث)
- 6) Interrogatives (أدوات الاستفهام)
- 7) Singular, Dual and Feminie (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

### TEXT BOOKS

1) DuroosulLughatilArabiyaPart – 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.

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

**Objectives:**

1. To answer comprehensive questions on passages of moderate level of difficulty.
2. To write a critical appreciation of the prescribed poems.
3. 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:**

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

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

**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.

<b>I SEMESTER</b>			
<b>DSC1</b>	<b>FINANCIAL ACCOUNTING-I*</b>	<b>18UCCF11/ 18UCCO11</b>	
<b>Hrs/Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit:15</b>	<b>Credits:4</b>

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

**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, Mc Graw Hill Education (India) Private Ltd., Chennai - 2018

<b>I SEMESTER</b>			
<b>DSC 2</b>	<b>INDIAN FINANCIAL SYSTEM</b>		<b>18UCCF12</b>
<b>Hrs/Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit: 15</b>	<b>Credits: 4</b>

**Objective:**

To inculcate knowledge about Indian financial institutions and services.

**UNIT I**

Indian financial system- Functions of Financial System – Financial Agents – Classification of Financial Intermediaries – Classification of Financial Markets

**UNIT II**

Development of Financial System in India – Nationalisation – UTI – Agriculture Finance Institution of Foreign Trade – Housing Finance – Mutual Funds – Venture Capital – Credit Rating SHCIL – Legislative support – Monopoly in Marketing Securities – weaknesses of Indian Financial System

**UNIT III**

Financial Institutions: Development Banks – features – IDBI – IFCI – SFCs – UTI- SIDC

**UNIT IV**

Origin and growth of LIC- objectives- functions- benefits- nationalization- current events – Origin and growth of GIC- objectives- functions-Role of private insurance- objectives- functions.

**UNIT V**

Mutual Funds – meaning – Unit Vs Shares – Types of Mutual Fund – Importance of Mutual Fund- problems- present trends

**TEXTBOOKS:**

1. Indian financial system – Gordon and Natarajan, books Himalaya Publishing House, Mumbai.
2. Indian Financial System – P.N.Varshini & K.K.Mital – Sultan Chand & Sons.
3. Financial Services – Khan M Y, Tata McGraw Hill

**REFERENCE BOOK:**

Financial markets and institutions - Dr.S. Gurusamy, Vijay Nicole – Chennai



<b>I SEMESTER</b>			
<b>AI-1</b>	<b>BUSINESS ECONOMICS *</b>		<b>18UAEC11</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits:4</b>

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

**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.

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

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

### **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.

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

**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 பங்கள்
  - மருந்தவை மந்திரம்...
- இ. சுந்தரமூர்த்தி நாயனார்
  - பித்தா பிறைசூடி...
2. திருவாசகம் & மாணிக்கவாசகர்
  - பால் நினைந்தூட்டும்....
3. திருவெம்பாவை
  - ஆதியும் அந்தமும் இல்லா...
4. திருமந்திரம் & திருமூலர்
  - ஒன்றே குலமும் ஒருவனே தேவனும்

**வைணவம்**

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

**சமணம்**

7. வளையாயுயீ
  - 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

வாடிவாசல்

**அலகு - 2 புதினம்**

- 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](http://www.noolulagam.com)
2. [www.tamilauthors.com](http://www.tamilauthors.com)
3. [www.tnpsc.gov.in](http://www.tnpsc.gov.in)
4. [www.tnpscexams.in](http://www.tnpscexams.in)
5. [www.tamilvu.org](http://www.tamilvu.org)

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

**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.**

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

**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.

<b>II SEMESTER</b>			
<b>DSC3</b>	<b>FINANCIAL ACCOUNTING-II*</b>	<b>18UCCF21/ 18UCCO21</b>	
<b>Hrs/Week:5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit:15</b>	<b>Credits: 4</b>

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

**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%)**

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

1. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S.Grewal - S.Chand and Company
3. Advanced Accountancy - Dr.S.N.Maheswari- Vikas Publishing House
4. Advanced Accountancy - M.C.Shukla & T.C.Grewal - S.Chand and Company
5. Dr.S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai - 2018



<b>II SEMESTER</b>			
<b>DSC 4</b>	<b>BUSINESS FINANCE</b>		<b>18UCCF22</b>
<b>Hrs/Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit:15</b>	<b>Credits:4</b>

**Objective:**

To develop the skills for interpreting business information and application of financial theory in corporate investment decisions.

**UNIT I**

Finance – Meaning – functions – need for finance – financial forecasting – importance.

**UNIT II**

Sources of finance – types of funds required – sources of short term finance their merits and demerits – sources of working capital – sources of long term finance and their merits and demerits – other methods of raising finance with the merits and demerits of each method

**UNIT III**

Capitalization-Overcapitalized stock- basis of capitalization – over capitalization- causes- effects – remedies- under capitalization – causes – effects – remedies.

**UNIT IV**

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

**UNIT V**

Project appraisal – basic aspects – technical – financial – economic appraisal – project identification.

**TEXTBOOKS:**

1. Kuchhal S C: Financial Management, Allahabad, Chaitanya Publishing House, 1994.
2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)
3. Financial management – Dr.Peer Mohamed, Pass publications, Madurai.
4. Financial management S.N.Maheshwari, Himayaya Publishing House, Chennai
5. Financial markets and services – Dr.S. Gurusamy, Vijay Nicole – Chennai

**REFERENCE BOOKS:**

1. Business Finance, Roberto G.Medina, Book Store, Inc. Manila, Philippine  
Business Finance – Theory and Practice, Eddie McLaney, Pearson Education Limited

<b>II SEMESTER</b>			
<b>AI 2</b>	<b>PRINCIPLES OF MANAGEMENT *</b>		<b>18UACF21</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit:18</b>	<b>Credits: 4</b>

\* Offered as Discipline specific Elective Course in B.Com.

### **Objectives**

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

### **UNIT - I: Management**

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

### **UNIT - II: Planning and Decision Making**

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

### **UNIT - III: Organising**

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

### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

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

<b>II SEMESTER</b>			
<b>VE1</b>	<b>VALUE EDUCATION – I</b>		<b>18USVE2A</b>
<b>Hrs/ Week: 2</b>	<b>Hrs/ Sem: 30</b>	<b>Hrs/ Unit: 6</b>	<b>Credits:2</b>

**Objectives:**

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

**UNIT I**

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

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

**REFERENCE BOOKS:**

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

<b>II SEMESTER</b>			
<b>VE2</b>	<b>VALUE EDUCATION – II</b>		<b>18USVE2B</b>
<b>Hrs/ Week: 2</b>	<b>Hrs/ Sem: 30</b>	<b>Hrs/ Unit: 6</b>	<b>Credits:2</b>

**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.

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

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

### **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.

### **TEXTBOOKS:**

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  
Banking Theory Law and Practice - Dr.S.Gurusamy, Thomson learning

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

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

### **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%)**

### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

1. Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S. Grewal -S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari- Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal -S. Chand and Company
5. Dr.S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai - 2018

<b>III SEMESTER</b>			
<b>DSC 7</b>	<b>INTRODUCTION TO FINANCIAL MANAGEMENT</b>		<b>18UCCF33</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem:90</b>	<b>Hrs. / Unit:18</b>	<b>Credits:4</b>

**Objective:**

To acquaint the students with the tools, techniques and process of financial management in the realm of financial decision making.

**UNIT I**

Nature of financial management – functions- traditional and modern role of finance managers- goals – relationship of financial management with other areas of management

**UNIT II**

Capital structure – importance – features – factors determining the capital structure – capital gearing – trading on equity – NI approach – NOI approach – traditional approach MM approach. (Simple problems only)

**UNIT III**

Leverages – meaning – definition – types – significance – limitation - (Simple problems only)

**UNIT IV**

Cost of capital – meaning – concepts – significance – different types – cost of debt – cost of preference share – cost of equity share – overall cost of capital.(Simple Problems))

**UNIT V**

Dividend- meaning – factors determining dividend-types – types of dividend policy- various models of dividend Viz. MM model, Walter's model, Gordon's model

**(40% theory & 60% Problem)**

**TEXTBOOKS:**

1. Financial management – M.Y.Khan and jain, tata- Mcgrawhill publishing company limited, new Delhi
2. Chandra Prasanna: Financial Management - Theory and Practice, New Delhi, Tata McGraw Hill Publishing Co., 4th ed., 1997

**REFERENCE BOOKS:**

1. Financial management – Reddy and Appanaiah. Himalaya Publishing House
2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)
3. Financial management – Dr.Peer Mohamed, Pass publications , Madurai.  
Financial management – O.P.Agarwal, Himayaya Publishing House, Chennai

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

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

**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 –  $n^{\text{th}}$  term – sum of  $n$  terms.

**UNIT III: Analytical Geometry:**

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

**UNIT IV: Matrices**

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

**UNIT V: Commercial Arithmetics:**

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

**(Theory 40% and problems 60%)**

**TEXTBOOKS:**

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



<b>III SEMESTER</b>			
<b>DSE 1A</b>	<b>FINANCIAL SERVICES</b>		<b>18UECF3A</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit:12</b>	<b>Credits: 4</b>

**Objective:**

To enable the students to compare and analyze the performance of various financial services available in the market.

**UNIT I**

Financial Services – meaning – features – importance – scope – causes of financial innovation – New financial products and services.

**UNIT II**

Merchant Banking – Definition – Origin – Merchant Banks Vs. Commercial Banks – Services of Merchant Banks – Problems of Merchant Banks – Scope for Merchant Banking in India.

**UNIT III**

Hire Purchase – meaning – features – Hire Purchase Agreement- Rights of Hirer – Accounts for Hire Purchase – Leasing – Features– Types of Lease- drawbacks of leasing – Hire Purchase Vs. Leasing

**UNIT IV**

Factoring – meaning – terms and conditions – functions – types – Factoring Vs Discounting – benefits.

**UNIT V**

Venture Capital – Concept – Definition – Features – importance to public – Advantages to Promoters – Advantages to General – Guidelines – Indian Experience.

**TEXTBOOKS:**

1.Essentials of Financial Services, Dr. S. Gurusamy, Tata McGraw-Hill Education Private Limited, New Delhi – 110 008

**REFERENCE BOOKS:**

1. Financial Services in India, G.Ramesh Babu, Concept Publishing Company, 1/15-16, Commercial Block, Mohan Garden, New Delhi – 110 059
2. Financial Services in India Concept and applications, Rajesh Kothari, Sage Publications India Pvt. Ltd., New Delhi – 110 044
3. Financial Services, Nalini Prava Tripathy, Prentice-Hall of India Limited, New Delhi – 110 015
4. Financial Services, M.Y.Khan, McGraw Hill Education (India) Private Limited, New Delhi 110 016
5. Financial Services, Thummuluri Siddaiah, Dorling Kinersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia, New Delhi – 110 017
6. Financial Markets and Financial Services in India, Benson Kunjukunju, New Century Publications,

<b>III SEMESTER</b>			
<b>DSE 1B</b>	<b>FUNDAMENTALS OF INVESTMENT</b>	<b>18UECF3B</b>	
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</b>

**UNIT I**

Investment– Meaning - scope - definition - characteristics of investment – principles of investment - types of investors - kinds of investment –factors-InvestmentVs speculation - InvestmentVsGambling

**UNIT II**

Corporate securities – shares- Types- preference shares – Types – debentures – Types- share Vs stock

**UNIT III**

New issue market - functions of new issue market – players in new issue market

**UNIT IV**

Stock exchanges – Features-Functions-List of stock exchanges-evolution of stock exchanges -- weakness of Indian stock exchanges-Online share marketing-Concepts of Sensex-Nifty.

**UNIT V**

The securities Exchange Board of India – origin and development – objectives –functions.

**TEXT BOOKS:**

1. Financial markets and Services – E.Gorden & Natarajan
2. Financial markets and Institutions – Dr. S.Gurusamy – Thomson Publications
3. Investment management-Preethi Singh

**REFERENCE BOOKS**

1. Investment management-V.K Bhalla
2. Investment Management-V.A.Avadhani
3. Investment Management-DrKrishna murthy and Dr.s.Maria john-Palani  
Paramount Publications

<b>III SEMESTER</b>			
<b>NME1</b>	<b>PRINCIPLES OF COMMERCE</b>		<b>18UNCF31</b>
<b>Hrs/Week:2</b>	<b>Hrs / Sem:30</b>	<b>Hrs. / Unit: 6</b>	<b>Credits: 2</b>

**Objectives**

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

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**(Theory Only)****TEXT BOOKS:**

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

**REFERNCE BOOKS:**

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

<b>IV SEMESTER</b>			
<b>DSC 8</b>	<b>BUSINESS COMMUNICATION*</b>	<b>18UCCF41/ 18UCCO41</b>	
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit:12</b>	<b>Credits: 4</b>

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

### **Objectives**

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

### **UNIT I**

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

### **UNIT II**

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

### **UNIT III**

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

### **UNIT IV**

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

### **UNIT V**

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

### **TEXT BOOKS:**

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

<b>IV SEMESTER</b>			
<b>DSC 9</b>	<b>ISLAMIC BANKING &amp; FINANCE</b>	<b>18UCCF42</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</b>

**Objective:**

To provide an introduction to the concepts of Islamic banking and divine guidance in Islam for the development of interest free economy.

**UNIT I**

Islamic Banking – Meaning – Definition – Origin of Islamic Banking – Objectives – Features – Principles.

**UNIT II**

Islamic Finance Markets – Principles behinds Islamic Finance – Difference between Islamic and Conventional Modes of Finance.

**UNIT III**

Islamic Finance – Major contracts/products used in Islamic Banking – Mudarabah – Murabahah – Musawamah – Sukuk – Sharia Board.

**UNIT IV**

Islamic Banking Operation – Outline the Conventional Banking System – Deposit and Resource mobilization by Islamic Banks (Liability side) – Financing by Islamic Banks (Assets side) – Islamic Banking Services and Fee based operation – Co-operation between Conventional and Islamic Banks.

**UNIT V**

Corporate Governance, Regulations and Supervision – Shariah Compliance, Supervision and related issues – Practical steps to establish an Islamic Bank.

**TEXT BOOKS:**

1. Islamic Micro Finance Theory, Policy & Practice - Ajaz Ahmad Khan
2. An introduction to Islamic banking & finance-Abdel Fattah M.Farah

**REFERENCES:**

1. An introduction to Islamic finance - Mohamed taqi usmani
2. Islamic banking theory & practice "A survey & bibliography of the (1995- 2005) literature" - Sayyid Tahir
3. An introduction to Islamic banking & finance- IIBF, Hyderabad
4. Report of the writing group to examine financial instruments used in Islamic Banking - Reserve Bank of India July 2006.

<b>IV SEMESTER</b>			
<b>DSC 10</b>	<b>WORKING CAPITAL MANAGEMENT</b>		<b>18UCCF43</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit:18</b>	<b>Credits: 4</b>

**Objective:**

To acquaint the students with important techniques of financing working capital needs and managing the components of working capital.

**UNIT I**

Working Capital – meaning – need – importance – current assets and current liabilities – circular flow of cash – types – factors determining Working Capital

**UNIT II**

Bridging working capital gap - Dangers of Excessive Working Capital – Sources of Working Capital – Calculation of Working Capital requirements (Simple Problems only)

**UNIT III**

Cash Management – meaning – motives of holding cash – Factors determining the need for Cash and Techniques of Cash Management – Cash Management Models - Cash Budget. (Simple Problems only)

**UNIT IV**

Receivable Management – purpose – Cost of receivables – Factors which influence the size of receivables – Calculations of Accounts Receivables. (Simple Problems only)

**UNIT V**

Inventory Management – kinds – benefits – motives – Cost of holding inventory – Techniques of Inventory Control.

**(40%Theory&60%Problem)**

**TEXTBOOKS:**

1. Financial management – Dr.Peer Mohamed, Pass publications, Madurai
- Financial management, M.Y.Khan And Jain, Tata Mcgraw hill Private limited, New Delhi

**Reference books:**

1. Bhalla, V.K: Working Capital Management: Text and Cases, New Delhi, Anmol Pub (P) Ltd., 4th ed., 2001.
2. Rao P.M. Pramanik A.K.: Working Capital Management; New Delhi, Deep & Deep Publication, 2004

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

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

**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 – SemiAverage Method – Moving Average Method – Method of Least Square.

**(Theory 40% and problems 60%)**

**TEXTBOOKS:**

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

<b>IVSEMESTER</b>			
<b>DSE: IIA</b>	<b>PRINCIPLES OF MARKETING</b>	<b>18UECF4A</b>	
<b>Hrs. /Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Hrs./Unit:12</b>	<b>Credits: 4</b>

**Objectives**

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

**UNIT I**

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

**UNIT II**

Functions of Marketing - Functions of Exchange - Functions of Physical supply 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-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:**

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

**REFERENCE BOOKS:**

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



<b>IVSEMESTER</b>			
<b>DSE: IIB</b>	<b>INDIAN STOCK EXCHANGE</b>		<b>18UECF4B</b>
<b>Hrs. /Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Hrs. / Unit:12</b>	<b>Credits: 4</b>

**UNIT I**

Stock Exchange - History -meaning-functions and services - Organisation structure-Traders in Stock Exchange -Requirements of Brokers- weakness.

**UNIT II**

Jobbers-Brokers-Speculators-meaning- types-factors Influencing Share Prices-Securities Contract Regulations Act-Important Provisions-Margin Trading-features.

**UNIT III**

Regulatory Framework of Stock Exchange – Problems in Indian-Capital Markets - SEBI – functions and activities – Securities Contract-Regulations Act, 1956 – powers under Companies Act, 1956 – Important Provisions.

**UNIT IV**

Indian Stock Exchange – List of Stock Exchanges – BSE-Management-Calcutta Stock Exchange-Madras Stock Exchange –Criteria for new companies and listed companies – Opportunities for Foreign Investors.

**UNIT V**

Listing – meaning – agreement - features – particulars to beFurnished – steps in listing – benefits, consequences of non-listing.

**TEXTBOOKS:**

1. The Workings of Stock Exchanges in India-H.R. Machiraju,New Age International (p) Ltd.
2. The Indian Financial System: Markets, Institutions and Services – Bharati V. Pathak, Pathak Bharati V. Dorling Kindersley (India) Pvt Ltd.
3. Financial markets and services – Dr.S. Gurusamy , Vijay Nicole – Chennai.
4. Financial markets and institutions-Dr.S. Gurusamy, Vijay Nicole-Chennai

<b>IV SEMESTER</b>			
<b>NME-II</b>	<b>BASICS IN ACCOUNTING*</b>	<b>18UNCF41</b>	
<b>Hrs/Week:2</b>	<b>Hrs / Sem: 30</b>	<b>Hrs. / Unit: 6</b>	<b>Credits: 2</b>

**\* Common Non-major Elective Course to B.Com. (Finance) and B.Com.**

### **Objectives**

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

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT - IV**

Trial Balance - Meaning - Objects and its Preparation.

### **UNIT - V**

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

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

### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

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

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

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

### **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

<b>V SEMESTER</b>			
<b>DSC 12</b>	<b>COST ACCOUNTING *</b>	<b>18UCCF52/ 18UCCO52</b>	
<b>Hrs/Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit:15</b>	<b>Credits: 4</b>

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

### **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

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

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

### **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.

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

\* 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)]**

### **TEXTBOOKS:**

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

### **REFERENCE BOOKS:**

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

<b>V SEMESTER</b>			
<b>DSE IIIA</b>	<b>INTERNATIONAL FINANCE</b>		<b>18UECF5A</b>
<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits:4</b>

**UNIT I**

International Finance -meaning –Concepts of International Financial Management - Scope - significance of International Finance –Responsibilities of Finance Managers.

**UNIT II**

Foreign Exchange Market - functions - problems - types of dealings Factors contributing to the growth of Indian Forex Market – Foreign Exchange Rate - Determination of BOP.

**UNIT III**

Euro Currency Markets - meaning - origin - growth - features- role- Euro issues - Types of International Issues.

**UNIT IV**

International Trade Organisation – GATT – UNCTAD – WTO – origin- functions – Uruguay Round – TRIPS – TRIMS – Settlement body – Recent WTO Operations.

**UNIT V**

Globalization – Definition – Hurdles – need and importance – Globalisation Management – MNCs – features – role of MNC – Case for and Against MNC.

**TEXTBOOKS:**

International finance- V.A. Avadhani – Himalaya Publishing house, Bangalore

**REFERENCE BOOKS:**

1. International finance-Imad Moosa,Tata McGraw Hill, New Delhi - 110 008
2. International finance-G. Shailaja, Universities Press (India)Private Limited, Hyderabad - 200 013.
3. International finance -A Business Perspective, Prakash G Apte, Tata McGrawHill, New Delhi – 110 008
4. International Financial Management – Vyuptakesh Sharan , Prentice Hall,Delhi – 11 091

<b>V SEMESTER</b>			
<b>DSE III B</b>	<b>CORPORATE FINANCE</b>		<b>18UCCF5B</b>
<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits:4</b>

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

**TEXTBOOK:**

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

**REFERENCE BOOKS:**

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



<b>V SEMESTER</b>		
<b>FW</b>	<b>Field work</b>	<b>18UF51</b>
<b>Hrs / Week: 4Hrs / Sem: 30Hrs / Unit: 6Credits:3</b>		

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 student’s 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)

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

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

### **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.

### **TEXTBOOKS:**

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)

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

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

### **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. GordonN. 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

<b>VI SEMESTER</b>			
<b>DSC16</b>	<b>AUDITING *</b>	<b>18UCCF62/ 18UCCO62</b>	
<b>Hrs/Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit:15</b>	<b>Credits: 4</b>

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

### **Objectives**

- To know the procedures for contact 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)

### **TEXTBOOKS:**

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

<b>VI SEMESTER</b>			
<b>DSC 17</b>	<b>INDUSTRIAL LAW *</b>		<b>18UCCF63/ 18UCCO63</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit:18</b>	<b>Credits: 4</b>

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

### **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.

### **TEXTBOOKS:**

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

### **REFERENCE BOOKS:**

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

<b>VI SEMESTER</b>		
<b>DSC-18</b>	<b>PROJECT</b>	<b>18UCCF64</b>
<b>Hrs/Week:6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 6</b>

- 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:

<b>Particulars</b>	<b>Internal Examiner</b>	<b>External Examiner</b>
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
<b>Total</b>	<b>60</b>	<b>60</b>

<b>VI SEMESTER</b>			
<b>DSE4A</b>	<b>INDIRECT TAXES *</b>		<b>18UECF6A/ 18UECO6A</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 9</b>	<b>Credits: 4</b>

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

### **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

<b>VI SEMESTER</b>			
<b>DSE 4B</b>	<b>PERSONAL SELLING ANDSALESMANSHIP *</b>		<b>18UECF6B/ 18UECO6B</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 9</b>	<b>Credits: 4</b>

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

**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 reportand 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.

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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



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

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

### **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

### **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:**

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

<b>SCHEME OF EXAMINATIONS UNDER CBCS (2018 - 2021)</b>
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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
<b>Theory</b>	100	25	75	Nil	30	40
<b>Practical (4 hrs)</b>	100	40	60	Nil	24	40
<b>Practical (2 hrs)</b>	50	20	30	Nil	12	20
<b>Project</b>	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
<b>Theory</b>	20	5	--	<b>25</b>
<b>Practical (4 hrs)</b>	30	--	10	<b>40</b>
<b>Practical (2 hrs)</b>	15	--	5	<b>20</b>

- 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**

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

**QUESTION PAPER PATTERN FOR SEMESTER EXAMINATION (THEORY)****Duration: 3 Hrs****Maximum Marks: 75**

<b>Section</b>	<b>Question Type</b>	<b>No. of Questions &amp; Marks</b>	<b>Marks</b>
<b>A</b>	No Choice Answer should not exceed 75 words	10 Questions - 2 marks each (2 Questions from each unit)	$10 \times 2 = 20$
<b>B</b>	Internal choice (Either or type) Answer should not exceed 200 words	5 Questions with internal choice. Each carries 5 marks (Two questions from each unit)	$5 \times 5 = 25$
<b>C</b>	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)	$3 \times 10 = 30$
<b>TOTAL</b>			<b>75 MARKS</b>