

SADAKATHULLAH APPA COLLEGE

(AUTONOMOUS)

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

RAHMATH NAGAR, TIRUNELVELI- 11.

Tamilnadu

DEPARTMENT OF COMMERCE

(Unaided)



CBCS SYLLABUS

For

B.Com. Finance

(Applicable for students admitted in June 2015 and onwards)

(As per the Resolutions of the Academic Council

Meeting held on 23.02.2016)

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

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

B.Com. (Finance) COURSE STRUCTURE (CBCS)

(Applicable for students admitted in June 2015 and onwards)

PART	Semester I	Hrs. /W	Credit	PART	Semester II	Hrs. /W	Credit
I	Tamil/ Arabic	6	3	I	Tamil / Arabic	6	3
II	English-I	6	3	II	English-II	6	3
III	Core 1	5	5	III	Core 3	5	5
III	Core 2	5	4	III	Core 4	5	4
III	Allied I – Paper I	6	5	III	Allied I – Paper II	6	5
IV	Environmental Studies	2	1	IV	Value Education I (Or) Value Education II	2	1
	Total	30	21		Total	30	21
PART	Semester III	Hrs. /W	Credit	PART	Semester IV	Hrs. /W	Credit
III	Core 5	6	5	III	Core 8	6	5
III	Core 6	6	5	III	Core 9	6	5
III	Core 7	6	5	III	Core 10	6	4
III	Allied II – Paper I	6	5	III	Allied II – Paper II	6	5
IV	Skill based Elective 1	3	2	IV	Skill based Elective 2	3	2
IV	Non-major elective 2	3	2	IV	Non-major elective 2	3	2
	Total	30	24	V	Extension Activities	--	1
					Total	30	24
PART	Semester V	Hrs. /W	Credit	PART	Semester VI	Hrs. /W	Credit
III	Core 11	6	5	III	Core 15	6	5
III	Core 12	6	5	III	Core 16	6	5
III	Core 13	6	5	III	Core 17	6	5
III	Core 14	6	4	III	Core 18 - Project	6	5
III	Core Elective – 1	6	6	III	Core Elective –2	6	6
	Total	30	26	III	Total	30	26

B.Com. (Finance)**(Applicable for students admitted in June 2015 and onwards)****DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS & MARKS**

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

SEMESTER WISE DISTRIBUTION OF HOURS

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

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

I SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	TA1	இக்காலத் தமிழ்	15UTAL11	6	3	25	75	100
	AR1	Applied Grammar and Translation - I	15UARL11					
II	EN1	Prose, Poetry and Remedial Grammar - I	15UENL11	6	3	25	75	100
III	C1	Principles of Accounting *	15UCFC11	5	5	25	75	100
	C2	Indian Financial System	15UCFC12	5	4	25	75	100
	AI-1	Business Finance	15UCFA11	6	5	25	75	100
IV	EVS	Environmental Studies	15UEVS11	2	1	25	75	100
TOTAL				30	21	150	450	600
II SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	TA2	சமயத் தமிழ்	15UTAL21	6	3	25	75	100
	AR2	Applied Grammar and Translation - II	15UARL21					
II	EN2	Prose, Poetry and Remedial Grammar - II	15UENL21	6	3	25	75	100
III	C3	Financial Accounting *	15UCFC21	5	5	25	75	100
	C4	Principles of Management **	15UCFC22	5	4	25	75	100
	AI-2	Introduction to Financial Management	15UCFA21	6	5	25	75	100
IV	SVE	Value Education I	15USVE2A	2	1	25	75	100
		Value Education II	15USVE2B					
TOTAL				30	21	150	450	600
III SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	C5	Business Communication *	15UCFC31	6	5	25	75	100
	C6	Advanced Accounting *	15UCFC32	6	5	25	75	100
	C7	Islamic Banking and Finance	15UCFC33	6	5	25	75	100
	AI-1	Business Mathematics *	15UCFA31	6	5	25	75	100
IV	SBE1	Office Automation	15UCFS31	3	2	25	75	100
	NME1	Choose from the list	-	3	2	25	75	100
TOTAL				30	24	150	450	600

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

** 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	C8	Modern Banking *	15UCFC41	6	5	25	75	100
	C9	Working Capital Management	15UCFC42	6	5	25	75	100
	C10	Financial Markets	15UCFC43	6	4	25	75	100
	AII-2	Business Statistics *	15UCFA41	6	5	25	75	100
IV	SBE2	Accounting Packages	15UCFS41	3	2	25	75	100
	NME2	Choose from the list	-	3	2	25	75	100
V		Extension activities (NCC/NSS/SOP/Youth Welfare, etc)	-	-	1	-	-	100
TOTAL				30	24	165	435	600
V SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	C11	Cost Accounting *	15UCFC51	6	5	25	75	100
	C12	Corporate Accounting *	15UCFC52	6	5	25	75	100
	C13	Business Law *	15UCFC53	6	5	25	75	100
	C14	Financial Services	15UCFC54	6	4	25	75	100
	CE1	A) Income Tax Law and Practice * OR B) Project Finance	15UCFE5A 15UCFE5B	6	6	25	75	100
TOTAL				30	25	150	450	600
VI SEMESTER								
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	C15	Management Accounting *	15UCFC61	6	5	25	75	100
	C16	Auditing **	15UCFC62	6	4	25	75	100
	C17	Industrial Law *	15UCFC63	6	5	25	75	100
	C18	Project	15UCFP61	6	5	25	75	100
	CE2	A) Indirect Taxes * OR B) Co-operation *	15UCFE6A 15UCFE6B	6	6	25	75	100
TOTAL				30	25	150	450	600

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

B.Com. (Finance) COURSE STRUCTURE (CBCS)

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

(Applicable for students admitted in June 2015 and onwards)

TITLE OF THE PAPERS, CREDITS & MARKS

GROUP I COURSES (ONE YEAR LANGUAGE COURSES) (B.Com., B.Com. (C.A.), B.Com. (Finance), B.B.A., B.Sc. Computer Science, B.Sc. Information Technology and B.C.A.)							
SEM	Title of the paper	S.CODE	H/W	C	I	E	T
PART I – TAMIL							
I	இக்காலத் தமிழ்	15UTAL11	6	3	25	75	100
II	சமயத் தமிழ்	15UTAL21	6	3	25	75	100
TOTAL			24	12	100	300	400
PART I – ARABIC							
I	Applied Grammar and Translation – I	15UARL11	6	3	25	75	100
II	Applied Grammar and Translation – II	15UARL21	6	3	25	75	100
TOTAL			24	12	100	300	400
PART II – ENGLISH							
I	Prose, Poetry and Remedial Grammar - I	15UENL11	6	3	25	75	100
II	Prose, Poetry and Remedial Grammar - II	15UENL21	6	3	25	75	100
TOTAL			24	12	115	285	400

PART III
(Applicable for students admitted in June 2015 and onwards)

DEPT. OF COMMERCE CBCS SYLLABUS - B.Com. (Finance)								
PART III CORE, CORE ELECTIVE & PROJECT (FOR B.Com. (Finance) Major)								
SEM	No.	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	C1	Principles of Accounting *	15UCFC11	5	5	25	75	100
	C2	Indian financial System	15UCFC12	5	4	25	75	100
II	C3	Financial Accounting *	15UCFC21	5	5	25	75	100
	C4	Principles of Management **	15UCFC22	5	4	25	75	100
III	C5	Business Communication *	15UCFC31	6	5	25	75	100
	C6	Advanced Accountancy*	15UCFC32	6	5	25	75	100
	C7	Islamic Banking and Finance	15UCFC33	6	5	25	75	100
IV	C8	Modern Banking*	15UCFC41	6	5	25	75	100
	C9	Working Capital Management	15UCFC42	6	5	25	75	100
	C10	Financial Markets	15UCFC43	6	4	25	75	100
V	C11	Cost Accounting *	15UCFC51	6	5	25	75	100
	C12	Corporate Accounting *	15UCFC52	6	5	25	75	100
	C13	Business Law *	15UCFC53	6	5	25	75	100
	C14	Financial Services	15UCFC54	6	4	25	75	100
	CE1	Income Tax Law and Practice *	15UCFE5A	6	6	25	75	100
		Project Finance	15UCFE5B					
VI	C15	Management Accounting *	15UCFC61	6	5	25	75	100
	C16	Auditing **	15UCFC62	6	4	25	75	100
	C17	Industrial Law *	15UCFC63	6	5	25	75	100
	C18	Project	15UCFP61	6	5	25	75	100
	CE2	Indirect Taxes * OR	15UCFE6A	6	6	25	75	100
		Co-operation *	15UCFE6B					
TOTAL				92	97	400	1200	1600

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

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

DEPT. OF COMMERCE CBCS SYLLABUS								
PART III - ALLIED – (FOR B.Com. (Finance))								
SEM	P	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	1	Business Finance	15UCFA11	6	5	25	75	100
II	2	Introduction to Financial Management	15UCFA21	6	5	25	75	100
III	3	Business Mathematics *	15UCFA31	6	5	25	75	100
IV	4	Business Statistics *	15UCFA41	6	5	25	75	100
TOTAL				24	20	100	300	400
PART IV - SKILL BASED ELECTIVE (FOR B.Com. (Finance))								
III	1	Office Automation	15UCFS31	3	2	25	75	100
IV	2	Accounting Packages	15UCFS41	3	2	25	75	100
TOTAL				18	4	50	150	200
PART IV- NON-MAJOR ELECTIVE (FOR OTHER MAJOR STUDENTS)								
III	1	Investment Management	15UCFN31	3	2	25	75	100
IV	2	Advertising	15UCFN41	3	2	25	75	100
TOTAL				6	4	50	150	200
PART IV – EVS & VALUE EDUCATION (FOR ALL MAJOR STUDENTS)								
I	1	Environmental Studies	15UEVS11	2	1	25	75	100
II	2	Value Education I OR	15USVE2A	2	1	25	75	100
		Value Education II	15USVE2B					
TOTAL				4	2	50	150	200
PART – V								
SEM	Extension Activities (Choose any one)		S.CODE	H/W	C	I	E	T
I to IV	Enviro Club		15UEXEVC	-	1	-	100	100
	NCC		15UEXNCC					
	NSS		15UEXNSS					
	Physical Education		15UEXPHY					
	Red Ribbon Club		15UEXRRC					
	Sadakath Outreach Programme		15UEXSOP					
	Youth Red Cross		15UEXYRC					
	Youth Welfare		15UEXYWL					
			-	1	-	100	100	

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

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

நோக்கம் :

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

அலகு - 1

தமிழ்ச் செய்யுள் - புதுக்கவிதைகள்

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

அலகு -2 (சிறுகதைக் களஞ்சியம்)

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

அலகு- 3 உரைநடை

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

அலகு- 4 இலக்கிய வரலாறு

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

அலகு- 5 இலக்கணம்

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

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

நோக்கம் :

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

அலகு- 1

தமிழ்ச் செய்யுள் (துறை வெளியீடு)

சைவம்

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

வைணவம்

5. பொய்கையாழ்வார்
 - பூதத்தாழ்வார்
 - வையம் தகளியா...
 - பேயாழ்வார்
 - அன்பே தகளியா...
6. திருப்பாவை
 - ஆண்டாள்
 - திருக்கண்டேன்...
7. வளையாபதி
 - மார்கழித் திங்கள்...
 - மக்கட் செல்வம்

பெளத்தம்

8. புத்தபிரான் - மு.ரா.பெருமாள்

கிறித்தவம்

9. இயேசு காவியம் (சில பகுதிகள்) - கண்ணதாசன்

இஸ்லாம்

10. நபிகள் நாயக மான்மிய மஞ்சரி - சதாவதானி செய்குத்தம்பிப்பாவலர் (குறிப்பிட்ட பாடல்கள்)

11. குணங்குடி மஸ்தான் பாடல்கள் - பாசக்கயிற்று வலை

12. ஞானப் புகழ்ச்சி - தக்கலை பீர்முகமது அப்பா

13. அலகிலா அருளும் - இறையருட் கவிமணி. கா.அப்துல்கபூர்

நீதி இலக்கியங்கள்

14. திருக்குறள் (வான் சிறப்பு)

15. நாலடியார் - கல்வி கரையில

16. இன்னாநாற்பது - ஆன்றவித்த...

அலகு- 2 புதினம்

- “கல்மரம்” - திலகவதி

அலகு - 3 உரைநடை (தமிழ்த் துறை வெளியீடு)

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

அலகு- 4 (போட்டித் தேர்வுத் தயாரிப்பு)

இலக்கிய வரலாறு

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

அலகு- 5 இலக்கணம்

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

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

Unit I :-

Lessons 1 to 5 (Reader)

Unit II :-

Lessons 6 to 10

Unit III :-

Grammar Portions

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

Unit IV :-

Lessons 11 to 15

Unit V :-

Lessons 16 to 20

TEXT BOOKS

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

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

Unit I :-

Lessons 1 to 3 (Reader)

Unit II :-

Lessons 4 to 7

Unit III :-

Grammar Portions

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

Unit IV

Lessons 8 to 11

Unit V

Lessons 12 to 15

TEXT BOOKS

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

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

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

Objectives:

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

UNIT I – PROSE

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

UNIT II – PROSE

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

UNIT III – POETRY

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

UNIT IV – FUNCTIONAL GRAMMAR

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

UNIT V – FUNCTIONAL GRAMMAR

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

TEXTBOOKS:

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

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

Objectives:

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

UNIT I – PROSE

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

UNIT II – PROSE

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

UNIT III – POETRY

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

UNIT IV – FUNCTIONAL GRAMMAR

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

UNIT V – FUNCTIONAL GRAMMAR

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

TEXTBOOKS:

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

PART III – CORE , CORE ELECTIVE & PROJECT			
I SEMESTER			
C1	PRINCIPLES OF ACCOUNTING *	15UCFC11/ 15UCCC11/ 15UCOC11	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit : 15	Credits: 5

* Common to B.Com. (Finance), B.Com. (CA) 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 Pass book

UNIT - III

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

UNIT - IV

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 - V

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

(Theory 40% and problems 60%)

TEXT BOOKS:

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

REFERENCE BOOKS:

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

I SEMESTER			
C 2	INDIAN FINANCIAL SYSTEM	15UCFC12	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit : 15	Credits: 4

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

TEXT BOOK:

1. Indian financial system – Gordon and Natarajan, booksHimalaya 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 BOOKS:

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

II SEMESTER			
C3	FINANCIAL ACCOUNTING *	15UCFC21/ 15UCCC21/ 15UCOC21	
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit : 15	Credits: 5

* Common to B.Com. (Finance), B.Com. (CA) 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 - capital expenditure - revenue expenditure - deferred revenue expenditure

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

(Theory 40% and problems 60%)

TEXT BOOKS:

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

REFERENCE BOOKS:

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

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

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

UNIT - IV: Staffing and Directing

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

UNIT - V: Co-ordination and Control

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

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

* Common to B.Com. (Finance), B.Com. (CA) 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 - Application for situation - Resume Writing

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 - Report writing

UNIT - V

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

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

* Common to B.Com. (Finance), B.Com. (CA) 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 - Invoice price method - Departmental accounts - Allocation of common expenses - Departmental transfer at invoice price

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

(Theory 40% and problems 60%)

TEXT BOOKS:

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

REFERENCE BOOKS:

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

III SEMESTER			
C7	ISLAMIC BANKING & FINANCE	15UCFC33	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

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 Ta0hir
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.

IV SEMESTER			
C 8	MODERN BANKING *	15UCFC41/ 15UCCC41/ 15UCOC41	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

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

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXTBOOK:

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

REFERENCE BOOKS:

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

IV SEMESTER			
C 9	WORKING CAPITAL MANAGEMENT	15UCFC42	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

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)

TEXT BOOK:

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

IV SEMESTER			
C 10	FINANCIAL MARKETS		15UCFC43
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 4

Objective:

To Familiarise the students with the Indian capital market, its operations, instruments and regulations.

Unit I

Financial Markets – Functions – Constituents – Primary Markets, Secondary Markets, Money Markets, Capital Markets – Financial Instruments.

Unit II

Commercial Paper Market – Features – Commercial Bill Market – Importance – Merits and Demerits – Bill Market Schemes, 1952 & 1970.

Unit III

Certificate of Deposit – Meaning – Features – Time Deposit Vs. Current Deposit – Value Committee – Role of Banks. – Treasury Bill Market – Features – Types – Procedure of issue - benefits. SEBI-objectives and functions.

Unit IV

Government Securities Market – Meaning – Features – Participants – Types – Trading Mechanism – Mode of Issue – Listing-Forward Contract-futures and options.

Unit V

New Issue Market – Interface – Services – NIMS - Secondary Market – Methods of marketing securities – Pure Prospects Method – Offer for sale method – Private Placement - IPO Method – Right Issue Method – Book Building Method.

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. Indian Financial System – P.N.Varshini & K.K.Mital – Sultan Chand & Sons.
2. Business Environment Text and Cases – Francis cherunilam – Himalaya Publishing House – New Delhi.
3. Investments – Francis and W. Taylor, Schaum's Outlines, Tata McGraw – Hill Edition.
4. Security analysis & portfolio management-Punithavathy pandian
5. Financial Services – Khan M Y , Tata McGraw Hill

V SEMESTER			
C 11	COST ACCOUNTING*	15UCFC51/ 15UCCC51/ 15UCOC51	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

* Common to B.Com. (Finance), B.Com. (CA) 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 - Importance - Advantages - Limitations - Installation - scope - functions - Financial Accounting Vs Cost Accounting - Concepts - Classification - Cost Sheet preparation

UNIT - II: Material

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

UNIT - III: Labour

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

UNIT - IV: Overheads

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

UNIT - V: Methods of Costing

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

(Theory 40% and problems 60%)

TEXT BOOKS:

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

REFERENCE BOOKS:

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

V SEMESTER			
C 12	CORPORATE ACCOUNTING *	15UCFC52/ 15UCCC52/ 15UCOC52	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

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

UNIT - IV

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

UNIT - V

Alteration of Share capital and Internal Reconstruction - accounting entries - Liquidation - meanings - Types - Liquidator's final statement of accounts.
(Theory 40 % and Problems 60 %)

TEXT BOOKS

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

REFERNCE BOOKS

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

V SEMESTER			
C13	BUSINESS LAW*	15UCFC53/ 15UCCC53/ 15UCOC53	
Hrs/Week: 6	Hrs / Sem: 75	Hrs. / Unit : 15	Credits: 5

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

Objectives

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

UNIT - I: The Indian contract Act 1872:

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

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

UNIT - II: Performance of Contract:

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

UNIT - III: Special Contracts:

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

UNIT - IV: Sale of Goods Act 1930:

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

UNIT - V: Indian Partnership Act 1932:

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

REFERENCE BOOKS:

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

V SEMESTER			
C14	FINANCIAL SERVICES		15UCFC54
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 4

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.

TEXT BOOK:

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 Kinnersley (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,

V SEMESTER			
CE1 A	INCOME –TAX LAW AND PRACTICE *	15UCFE5A/ 15UCCE5A/ 15UC0E5A	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 6

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

Objectives

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

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

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

TEXTBOOK:

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

REFERENCE BOOKS:

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

V SEMESTER			
CE1 B	PROJECT FINANCE	15UCFE5B	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 6

UNIT I

Project – Concept – Classification – Projects and Developments – External and Internal Causes of Delay – Avoiding Overruns- Project Assets- Issues and Problems – Strategic Variables: Contractual/legal, Engineering/Technology, Financial and Economical, Post – Commissioning operations, social and human aspects, material problems – Project Formulation Checklist.

UNIT II

Managing Resources – Phases from Project Planning to Project completion: Pre investment, investment and operational phase- Capital Cost time- Value System – Project Feasibility Studies: Stages- Opportunity Studies: General and Specific- Prefeasibility Studies: Functional or support studies – Feasibility Study – Components of Project Feasibility Study.

UNIT III

Financial Evaluation of projects under certainty: Pay Back Method, Average Rate of Return Method and Net Present Value method – Project Evaluation under Uncertainty and Risk.

UNIT IV

Appraisal Process – Concept – the methodology for project evaluation – Commercial Vs National Profitability: Social Cost benefit Analysis, Commercial or financial Profitability, Social or national Profitability – International Project Appraisal.

UNIT V

Planning, Implementation and Control: Network Analysis, Techniques, PERT, CPM – Crashing of Project Network – Resource Leveling and Resource Allocation and Line Balance.

References:

1. Project Management, Gopalakrishnan, P And Rama Moorthy, V.E., McMillian India Ltd., New Delhi.
2. Projects; Planning, Analysis, Selection, Implementation And Review, Prasanna Chandra, Tata Mcgraw Hill.
3. Project Manaement – Principles & Techniques, Goel B.B, Deep and Deep Publications, New Delhi.
4. Project Management, K.Nagarajan, New Age International Publishers, New Delhi – 110 002
5. Introduction to Project Finance, An analytical perspective, H.R. Machiraju, Vikas Publishing House Pvt. Ltd., New Delhi – 110 014
6. Project Finance in Theory And Practice: Designing, Structuring, And Financing Private And Public Projects, Stefano Gatti, Academic Press, California
7. Introduction To Project Finance, Andrew Fight, Butterworth-Heinemann, Burlington
8. Principles of Project Finance, E.R.Yescombe, Academic Press, California

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

*** Common to B.Com. (Finance), B.Com. (CA) 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 - Contribution - PV ratio - CVP analysis - Break Even point - assumptions - advantages - Limitations - Margin of safety - Make or buy decisions - Sales mix decisions.

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

TEXT BOOKS

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

REFERENCE BOOKS:

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

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

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

Objectives

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

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXTBOOK:

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

REFERENCE BOOKS:

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

VI SEMESTER			
C 17	INDUSTRIAL LAW *	15UCFC63/ 15UCCC63/ 15UCOC63	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

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

TEXTBOOK:

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

REFERENCE BOOKS:

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

VI SEMESTER		
C 18	PROJECT *	15UCFP61
Hrs/Week:6	Hrs / Sem: 90	Credits: 5

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

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

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

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

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

Objectives

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

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

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

TEXTBOOK:

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

REFERENCE BOOKS:

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

VI SEMESTER			
CE 2B	CO-OPERATION *	15UCFE6B/ 15UCCE6B/ 15UCFE6B	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 6

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

UNIT - I: Introduction to Co - Operation

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

UNIT - II: Co - Operation in India

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

UNIT - III: Management in Co - operative Societies

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

UNIT - IV: Financial Management in Co - operative Societies

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

UNIT - V: Co - operative Law

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

TEXT BOOK:

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

PART III - ALLIED – (FOR B.COM. FINANCE)			
I SEMESTER			
A 1	BUSINESS FINANCE	15UCFA11	
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

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-Watered 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.

TEXT BOOKS:

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
2. Business Finance – Theory and Practice, Eddie McLaney, Pearson Education Limited

II SEMESTER			
A 2	INTRODUCTION TO FINANCIAL MANAGEMENT		15UCFA21
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit : 18	Credits: 5

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)

TEXT BOOK:

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.
4. Financial management – O.P.Agarwal, Himayaya Publishing House, Chennai

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

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

UNIT - I: Number System and Equations:

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

UNIT - II: Theory of Indices:

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

UNIT - III: Analytical Geometry:

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

UNIT - IV: Matrices

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

UNIT - V: Commercial Arithmetics:

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

(Theory 40% and problems 60%)

TEXT BOOK:

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

REFERENCE BOOKS:

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

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

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

UNIT - I - Introduction:

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

UNIT - II - Measures of Central Tendency and Dispersion:

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

UNIT - III - Skewness, Moments and Kurtosis:

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

UNIT - IV - Correlation and Regression:

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

UNIT - V - Index Numbers and Time Series:

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

(Theory 40% and problems 60%)

TEXT BOOK:

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

REFERENCE BOOKS:

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

PART IV - SKILL BASED ELECTIVE (FOR B.COM. FINANCE)			
III SEMESTER			
SBE 1	OFFICE AUTOMATION	15UCFS31	
Hrs/Week: 3	Hrs / Sem: 45	Hrs. / Unit : 9	Credits: 2

Objective:

To provide an understanding of computer operating system and application of word, excel and power point in managerial decision making.

UNIT I

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

UNIT II

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

UNIT III

Managing data with Word: creating customized Merge Documents, Publishing online forms, adding reference to documents, working together on 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, using financial and statistical functions. Tracking and analyzing data with Excel.

TEXTBOOK:

1. 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

IV SEMESTER			
SBE 2	ACCOUNTING PACKAGES	15UCFS41	
Hrs/Week: 3	Hrs / Sem: 45	Hrs. / Unit : 9	Credits: 2

Objective:

To impart basic knowledge about computerised accounting and equip the students with application of Tally package.

UNIT I

Introduction to Tally – Features of Tally – Starting Tally – Company creation – Chart of Accounts and Accounts Master – Accounts Groups creation – Ledger creation.

UNIT II

Accounts Vouchers – Voucher Entry – Accounts Voucher Types – Contra Voucher – Payment Voucher – Receipt voucher – Purchase voucher – Sales voucher – Journal voucher – Voucher Alternation, Deletion and Cancellation.

UNIT III

Final Accounts - Trial Balance – Detailed Trail Balance – Trail Balance Configuration – Reports - Profit & Loss Account – Detailed Profit & Loss Account – Balance Sheet – Detailed Balance Sheet – Printing of Reports – Bank Reconciliation Statement. Data Maintenance – Back up and Restore.

UNIT IV

Inventory Information – Inventory Masters – Unit of Measure – Stock Group – Stock Item – Stock Category – Godowns – Inventory Vouchers – Receipt Note Voucher – Rejection in Voucher – Delivery Note Voucher – Rejection out Voucher – Stock Journal Voucher – Order Processing – Invoicing.

UNIT V

Data Collaboration – Security – Tally Vault – Tally Audit – Export of Data – Internet Connectivity – Emailing Tally Report as attachment – Import and migration of Data.

TEXT BOOK:

1. Implementing Tally ERP9 - A.K.Nadhani, K.K. Nadhani, BPB Publications. Chapters: 1, 2, 3, 5, 6, 7, 9, 15, 16, 17, 19, 20, 27 and 28
2. Comdex Tally 9 – Namrata Agarwal, Dreamtech Press, New Delhi – 110 002
3. Tally.Erp 9 In Simple Steps, Kogent Learning Solutions Inc., Dreamtech Press, New Delhi – 110 002

PART IV - NON MAJOR ELECTIVE			
IV SEMESTER			
NME2	INVESTMENT MANAGEMENT		15UCFN31
Hrs/Week: 3	Hrs / Sem: 45	Hrs. / Unit : 9	Credits: 2

Objective:

To expose the students the various concepts of investment management and to equip knowledge about primary and secondary markets.

UNIT I

Investment – Meaning - scope - definition - characteristics of investment – principles of investment - types of investors - kinds of investment – factors-Investment Vs speculation - Investment Vs Gambling

UNIT II

Corporate securities – shares- Types- pref 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

IV SEMESTER			
NME2	ADVERTISING MANAGEMENT	15UCFN41	
Hrs/Week: 3	Hrs / Sem: 45	Hrs. / Unit : 9	Credits: 2

Objective:

To acquaint the students with the concepts, techniques and budgets for developing an effective advertising programme.

UNIT I

Advertising – history – nature – scope – functions – primary and secondary – importance and benefits of advertising – abuses of advertising.

UNIT II

Advertisement copy – preparation- qualities – classification – elements – copy testing – AIDA model – direct mail copy.

UNIT III

Advertisement media – meaning –features - types – press – newspaper – magazine – outdoor advertising – various types – merits and demerits – modern approach in advertising

UNIT IV

Advertising agencies – features – functions - their role in advertising -remuneration - contribution in innovative advertising

UNIT V

Advertising budget – features – fundamentals – steps – methods of budgeting – advertising expenditure – factors determining the advertising expenditure – importance of advertising budget.

TEXT BOOK:

1. S.A. Chunawalla, K.J. Kumar & K.C. Sethia, Advertising Theory and Practice, Himalaya Publishing House Pvt. Ltd
2. B.S. Rathor, Advertising Management, Himalaya Publishing House Pvt. Ltd

REFERENCE BOOKS:

1. S.A. Chunawalla, Foundations of Advertising - Theory and Practice, Himalaya Publishing House Pvt. Ltd
2. Batra, Myers, Aaker, Advertising Management, Prentice Hall India, New Delhi
3. Mahendra Mohan, Advertising Management, Tata McGraw Hill, New Delhi
4. Jaishri Jethwaney, Shruti Jain, Advertising Management, Oxford University Press
5. Ruchi Gupta, Advertising Principles and Practice, S. Chand
6. A. Gupta, Principles of Advertising Concepts And Theories, Cyber Tech Publication

PART IV – NON-MAJOR ELECTIVE (UNAIDED COURSES) (2015 – 2018)								
SEM	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS			
					I	E	T	
DEPT. OF ENGLISH								
III	Computer Assisted Language Learning: Reading & Writing	15UENN31	3	2	25	75	100	
IV	Computer Assisted Language Learning: Listening & Speaking	15UENN41	3	2	25	75	100	
DEPT. OF ISLAMIC STUDIES								
III	Arabic for Beginners	15UISN31	3	2	25	75	100	
IV	Fundamentals of Arabic Grammar	15UISN41	3	2	25	75	100	
DEPT. OF COMMERCE								
III	Principles of Commerce	15UCON31	3	2	25	75	100	
IV	Basics in Accounting*	15UCON41	3	2	25	75	100	
DEPT. OF COMMERCE (CA)								
III	Development of Small Business	15UCCN31	3	2	25	75	100	
IV	Basics in Accounting*	15UCCN41	3	2	25	75	100	
DEPT. OF COMMERCE (FINANCE)								
III	Investment Management	15UCFN31	3	2	25	75	100	
IV	Advertising	15UCFN41	3	2	25	75	100	
DEPT. OF BUSINESS ADMINISTRATION								
III	Basic in Management	15UBAN31	3	2	25	75	100	
IV	Retail Management	15UBAN41	3	2	25	75	100	

DEPT. OF COMPUTER SCIENCE							
III	<i>Office Automation</i>	<i>15UCSN31</i>	3	2	25	75	100
IV	<i>Desktop Publishing</i>	<i>15UCSN41</i>	3	2	25	75	100
DEPT. OF COMPUTER APPLICATION							
III	<i>Internet & HTML</i>	<i>15UCAN31</i>	3	2	25	75	100
IV	<i>Desktop Publishing</i>	<i>15UCAN41</i>	3	2	25	75	100
DEPT. OF INFORMATION TECHNOLOGY							
III	<i>Introduction to Computers</i>	<i>15UITN31</i>	3	2	25	75	100
IV	<i>MS Office</i>	<i>15UITN41</i>	3	2	25	75	100
DEPT. OF MATHEMATICS							
III	<i>Mathematics for Competitive Examinations – I</i>	<i>15UMAN31</i>	3	2	25	75	100
IV	<i>Mathematics for Competitive Examinations – II</i>	<i>15UMAN41</i>	3	2	25	75	100
DEPT. OF MICROBIOLOGY							
III	<i>General Microbiology</i>	<i>15UMBN31</i>	3	2	25	75	100
IV	<i>Biotechnology</i>	<i>15UMBN41</i>	3	2	25	75	100
DEPT. OF NUTRITION AND DIETETICS							
III	<i>Introduction to Bakery</i>	<i>15UNDN31</i>	3	2	25	75	100
IV	<i>Biotechnology</i>	<i>15UMDN41</i>	3	2	25	75	100

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

** Common to Department of Computer Science and Department of Computer Application.

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

UNIT - I: Nature of Environmental Studies

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

UNIT - II: Natural Resources

Renewable and Non Renewable resources - classification.

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

UNIT - III: Ecosystem

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

UNIT - IV: Biodiversity & Its Conservation

Introduction - Definition: ecosystem diversity, species and Genetic Hot spots of biodiversity - Western Ghats, Eastern Himalayas

and Gulf of Mannar. Threats to biodiversity - Habitual Loss, Poaching of wild life and Man - wild life conflicts.

Conservation of biodiversity: Insitu and ex-insitu.

UNIT - V: Environmental Pollution

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

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

REFERENCE BOOKS:

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

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

Objectives:

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

UNIT I

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

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

REFERENCE BOOKS:

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

TEXTBOOK:

Publication of Sadakathullah Appa College.

SCHEME OF EXAMINATIONS UNDER CBCS (2015 - 2018)

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

DISTRIBUTION OF MARKS FOR CIA AND SEMESTER EXAMINATIONS

UNDERGRADUATE, CERTIFICATE & DIPLOMA COURSES

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

POSTGRADUATE COURSES

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

DIVISION OF MARKS FOR CIA TEST

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

1. The duration of each CIA Test is ONE hour and the Semester Examination is THREE hours.
2. Three CIA tests of 20 marks each will be conducted and the average marks of the best two tests out of the three tests will be taken.
3. The I test will be based on the first 1.5 units of the syllabus, the II test will be based on the next 1.5 units of the syllabus and the III test will be based on the next 1.5 units of the syllabus.
4. Two assignments for Undergraduate, Certificate, Diploma and Advanced Diploma Courses and two assignments OR two seminars for Postgraduate Courses.
5. The duration and the pattern of question paper for practical examination may be decided by the respective Boards of Studies. However, out of 60 marks in the semester practical examination, 10 marks may be allotted for record and 50 marks for practical.
6. Three internal practical tests of 25 marks each will be conducted for science students in the even semester and the best two out of the three will be taken. The total 50 marks of the best two tests will be converted to 30 by using the following formula:
$$\left(\frac{\text{Marks secured in the first best Practical Test (Out of 25)} + \text{Marks secured in the next best Practical Test (out of 25)}}{2} \right) \times 0.6$$
7. The Heads of Science Departments are requested to keep a record of attendance of practicals for students to assign marks for regularity.

QUESTION PAPER PATTERN FOR CIA TEST (THEORY)

Duration: 1 Hr

Maximum Marks: 20

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

**QUESTION PAPER PATTERN FOR SEMESTER EXAMINATION
(THEORY)**

Duration: 3 Hrs

Maximum Marks: 75

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