

**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**UG COURSE PATTERN (2014 -2017)**

Sem.	Part	Code	Subject Title	Hours	Credits
I	I	14GT1GS01	Tamil	5	3
	II	14GE1GSA1/ 14GE1GSB1	English	6	3
	III	14CO1MC01	Financial Accounting-I	6	4
	III	14CO1MC02	Business Organization	5	4
	III	14CO1AC01	Introduction to Indian Economy	5	4
	IV	14VE1GS01	Value Education	3	3
<b>Total for Semester I</b>				<b>30</b>	<b>21</b>
II	I	14GT2GS02	Tamil	5	3
	II	14GE2GSA2/ 14GE2GSB2	English	6	3
	III	14CO2MC03	Financial Accounting - II	6	4
	III	14CO2MC04	Marketing	6	4
	III	14CO2AC02	Managerial Economics	5	4
	III	14ES2GS01	Environmental Studies	2	2
<b>Total for semester II</b>				<b>30</b>	<b>20</b>
III	I	14GT3GS03	Tamil	5	3
	II	14GE3GSA3/ 14GE3GSB3/	English	6	3
	III	14CO3MC05	Banking theory and Practices	6	5
		14CO3MC06	Financial Management	4	4
	III	14CO3AC03	Statistical Methods	5	4
	IV	14CO3NE01	Advertising and Media	2	2
	IV	14CA3SKC1	Office automation lab (stream c)	2	2
<b>Total for semester III</b>				<b>30</b>	<b>23</b>
IV	I	14GT4GS04	Tamil	4	3
	II	14GE4GSA3/ 14GE4GSB3/	English	6	3
	III	14CO4MC07	Financial Accounting - III	7	6
	III	14CO4AC04	Business Mathematics	5	4
	III	14CO4CE1A	Retail Marketing	4	3
	IV	14CO4CE1B	Business Management		
	IV	14CO4NE02	Risk Management & Insurance	2	2
	IV	14CA4SKC2	Web designing lab (stream c)	2	2
<b>Total for semester IV</b>				<b>30</b>	<b>23</b>
V	III	14CO5MC08	Business Law	6	5
	III	14CO5MC09	Corporate Accounting	6	5
	III	14CO5MC10	Income Tax	6	5
	III	14CO5MC11	Costing methods and techniques	6	5
	III	14CO5CE2A	Corporate Communication	4	3
	III	14CO5CE2B	Corporate Management		
	III	14CO5SK03	SBE - 3	2	2
<b>Total for semester V</b>				<b>30</b>	<b>25</b>
VI	III	14CO6MC12	Company Law	6	5
	III	14CO6MC13	Management Accounting	6	5
	III	14CO6MC14	Auditing	6	5
	III	14CO6MC15	Computer practical's in accounting Package –(Lab)	6	5
	III	14CO6CE3A	Financial Markets and Services	4	3
	III	14CO6CE3B	Services Marketing		
	III	14CO6SK04	Women Entrepreneurship	2	2
<b>Total for semester VI</b>				<b>30</b>	<b>25</b>

Sem	Part	Code	Subject Title	Hours	Credits
I-IV	V	14NP4GS01	NSS/NCC/P.ED,	--	1
IV-V	V	14EX5GS01	Extension		2
<b>Total for all semesters</b>				<b>180</b>	<b>140</b>

### SKILL BASED ELECTIVE

Sem	Code	Title of the Paper	Hours	Credit
V	14CO4SK03	Fundamentals of accounting package - (lab)	2	2
VI	14CO6SK04	Women Entrepreneurship	2	2

### NON MAJOR ELECTIVE

Sem	Code	Title of the Paper	Hours	Credit
III	14CO3NE01	Advertising and Media	2	2
IV	14CO3NE02	Risk Management & Insurance	2	2

### QUESTION PATTERN (UG) TWO TYPES OF QUESTION PATTERN

#### Type-1

The following pattern is applicable to all theory oriented papers or theory & problem oriented papers, where percentage of marks of theory and problems is **not specified**.

#### Blue Print of the Question Paper (External)

**Marks 60**

Section	Type of Question	No. of Questions	No. of Questions to be answered	Marks for each question	Total
<b>A</b> <b>Q.No. (1-10)</b>	Objective type- Two questions from each unit	10	10	1	10
<b>B</b> <b>Q.No. (11-15)</b>	Five either/or question- one question from each unit	5	5	4	20
<b>C</b> <b>Q.No. (16-20)</b>	Open Choice – one question from each unit	5	3	10	30
<b>Total</b>					<b>60</b>

**QUESTION PATTERN (UG)  
TWO TYPES OF QUESTION PATTERN**

**Type-2**

The following pattern is applicable to problem oriented papers where percentage of marks of theory and problems is **specified** as 20:80

**Blue Print of the Question Paper (External)**

**Marks:60**

<b>Section</b>	<b>Type of Question</b>	<b>No. of Questions</b>	<b>No. of Questions to be answered</b>	<b>Marks for each question</b>	<b>Total</b>
<b>A Q.No. (1-10)</b>	Objective type- Two questions from each unit	10	10	1	10
<b>B Q.No. (11-17)</b>	Open choice-one question should be from each of the five units and the additional two questions from any two of the five units.	7	5	4	20
<b>C Q.No. (18-22)</b>	Open Choice – one question from each unit	5	3	10	30
<b>Total</b>					<b>60</b>

**NON MAJOR ELECTIVE AND SKILL BASED ELECTIVE  
INTERNAL QUESTION PATTERN**

**Marks 30**

**Part-A**

(Answer any Five questions out of Eight Questions- short answer) 1-8 **5×1=5**

**Part-B**

(Answer any Three questions out of Five Questions) 9-13 **3×3=9**

**Part-C**

(Answer any Two questions out of Three Questions) 14-16 **2×8=16**

## TESTING AND EVALUATION (UG)

Evaluation of students is based on both Continuous Internal Assessment (CIA) and the Semester Examination (SE) held at the end of each Semester. The distribution of marks is indicated below:

Course	CIA	Semester Examination
Theory	40%	60%
Practical	50%	50%
SBE, NME, EVS & VE	100%	-----
Project	50%	50%

### CONTINUOUS INTERNAL ASSESSMENT (THEORY)

Continuous Assessment will be carried out by the Course Teachers. The components of CIA are as follows:

Components	Marks
Test –I	30
Test –II	30
Seminar/Quiz	10
Assignment	05
Attendance	05
<b>Total</b>	<b>80</b>

The total internal marks obtained for 80 will be converted into marks obtained for 40. The department concerned can decide the components of the practical papers according to the nature of their subject.

### PROJECT WORK

The internal components for project work are as follows.

Components	Marks
First Review	10
Second Review	10
Final Review (Internal Viva- Voce)	30
<b>Total</b>	<b>50</b>

### CIA FOR FOUNDATION COURSE (VALUE EDUCATION)

The Value Education Course has no external Semester Examination. It has only CIA. Every student has to undergo one course under Value Education. The course is evaluated as shown below and the credit is awarded at the end of the first semester.

Components	Marks
Mid Semester	40
End Semester	40
Class activities	10
Book/Film Review	10
<b>Total</b>	<b>100</b>

### **CIA FOR ENVIRONMENTAL STUDIES**

The components of Internal Assessment for **Environmental Studies** are as follows:

<b>Components</b>	<b>Marks</b>
Test I	40
Test II	40
Environment Trip Report	10
Assignment	10
<b>Total</b>	<b>100</b>

### **CIA FOR NON-MAJOR ELECTIVES AND SKILL BASED ELECTIVES-(THEORY)**

The components of internal assessment for **NME and SBE** are as follows:

<b>Components</b>	<b>Marks</b>
Test -1	30
Test – 2	30
Component I	10
Component II	10
Component III	10
Component IV	10
<b>Total</b>	<b>100</b>

The department concerned can decide the name of the component according to the nature of the course and it should be approved by the Academic Council.

### **CIA FOR NON-MAJOR ELECTIVES AND SKILL BASED ELECTIVES (PRACTICAL)**

The components of internal assessment for **NME and SBE (Practical)** are as follows:

<b>Components</b>	<b>Marks</b>
Practical Test -1	30
Practical Test – 2	30
Lab Performance	10
Lab Records	10
Quiz	10
Lab Attendance	10
<b>Total</b>	<b>100</b>

The internal question pattern for **NMEs and SBEs** should be approved by the academic council.

## RE-TESTS OF CIA

There is no minimum mark for continuous assessment. There will be no provision for additional tests on grounds of poor performance. However, students, who are unable to take tests as they have to participate in college sponsored activities during the test days, would be permitted to complete the course requirements before the commencement of the Semester Examinations, provided they have obtained a written permission from the Principal, stating clearly the reason for the absence, a week before the commencement of Retest schedule. A student who could not get the minimum pass mark in the aggregate of CIA and semester exams due to very low marks in CIA, shall be given a chance to take up CIA improvement exam, provided the student has appeared twice for the external exam in the particular paper and failed during the course of her study.

### பொதுத்தமிழ் வினா அமைப்பு

புற மதிப்பீடு - 60 மதிப்பெண்கள்	
ஒருமதிப்பெண் வினா செய்யுளிலிருந்து	<b>6 x 1 = 6</b>
ஒருமதிப்பெண் வினா இலக்கிய வரலாற்றிலிருந்து	<b>4 x 1 = 4</b>
ஒரு பக்க வினா	<b>4 x 5 = 20</b>
மூன்று பக்க வினா	<b>3 x 10 = 30</b>
<b>மொத்த மதிப்பெண்கள்</b>	<b>60</b>

## PART – I Tamil

### தற்கால இலக்கியம்

பருவம் : ஒன்று

குறியீடு : 14GT1GS01

நேரம் : 5

புள்ளி : 3

அலகு : 1 மரபுக் கவிதை

1. பாரதியார் - தமிழ்நாடு – தமிழ், தமிழ்மொழி வாழ்த்து
2. பாரதிதாசன் - முன்னேறு, புதிய உலகு செய்வோம்
3. கவிமணி – இயற்கை இன்பம், ஆறு
4. நாமக்கல் கவிஞர் - தமிழன் இதயம்
5. முடியரசன் - உணர்வார் யாரோ?
6. கண்ணதாசன் - ஞானக்கண்

அலகு: 2 புதுக்கவிதை

1. நா.காமராசன் - நிலாச்சோறு
2. மு.மேத்தா – சுதந்திரச் சிந்தனைகள்
3. வைரமுத்து – திருத்தி எழுதிய தீப்புகள்
4. சிற்பி – ஓடும் வரலாறு

அலகு: 3 உரைநடை

பசுமைக்குமார் - புனித அன்னைதேரேசா

அலகு: 4 கட்டுரைகள்

1. பயணக்கட்டுரை - கண்டேன் கொள்ளிப் பிசாசை-பிலோ இருதயநாத்
2. சுய முன்னேற்றக் கட்டுரை - உயர்வளிக்கும் எண்ணங்கள் - சிவசூரியன்
3. அறிவியல் கட்டுரை - நெகிழியின் கேடுகள்- முனைவர் க. பூரணச்சந்திரன்  
1. (தொகுப்பாசிரியர்)
4. வரலாற்றுக் கட்டுரை - கல்வி - திரு.வி.க
5. இலக்கியக் கட்டுரைகள் - பேச்சு பலவிதம் - கல்கி

அலகு: 5 இலக்கணம், இலக்கிய வரலாறு

1. இலக்கணம்: - எழுத்தும், சொல்லும்  
எழுத்து - முதலெழுத்து, சார்பெழுத்து  
சொல் - பெயர்ச்சொல், வினைச்சொல், இடைச்சொல், உரிச்சொல்
2. இலக்கிய வரலாறு: - எம்.ஆர்.அடைக்கலசாமி (தற்கால இலக்கியம் மரபுக் கவிதை, புதுக்கவிதை, உரைநடை தொடர்பான இலக்கிய வரலாறு)

பாடநூல்கள் :

1. பாரதியார் கவிதைகள் - தொகுப்பாசிரியர் கவிஞர் பத்மதேவன் காள்ஸ்வரி, பதிப்பகம் சென்னை – 17 இரண்டாம் பதிப்பு 2009.
2. பாரதிதாசன் கவிதைகள் - தொகுப்பு: கீர்த்தி, அருணா பப்ளிகேஷன்ஸ், சென்னை, முதல் பதிப்பு - 2008.
1. முடியரசன் கவிதைகள் - தொகுப்பாசிரியர்: தமிழண்ணல், பாரிநிலையம் சென்னை, முதல் பதிப்பு – 2008.

2. **வைரமுத்து கவிதைகள்** - திருமகள் நிலையம், 16, வெங்கட்நாராயணா சாலை, சென்னை-17, பத்தாம் பதிப்பு - 2009.
3. **தமிழன் இதயம் கவிதைகள்** - நாமக்கல் கவிஞர், முல்லை நிலையம், சென்னை, முதல் பதிப்பு - 2000
4. **புனித அன்னை தெரேசா** - பசுமைக்குமார் அறிவுப் பதிப்பகம், சென்னை, முதல் பதிப்பு - 2008



**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- I**  
**STREAM -A**

**Semester : I**

**Hours: 6**

**Code : 14GE1GSA1**

**Credits: 3**

**OBJECTIVE**

- To impart effective communication skills to the learners

**UNIT I PROSE**

2hours

1. Stephen Leacock - With the Photographer
2. Catherine Lim - Eggs
3. M.K.Gandhi - Voluntary Poverty

**UNIT II POETRY**

1hour

1. Alfred Noye - The Highway Man
2. William Wordsworth - The Solitary Reaper
3. W.B.Yeats - The Ballad of Father Gilligan

**UNIT III SHORT STORY**

1 hour

1. Guy de Maupassant - Simon's Papa
2. Lafcadio Hearn - The Living God

**UNIT IV COMMUNICATIVE EXPRESSIONS**

1 hour

1. Greeting
2. Introducing
3. Making Request
4. Seeking Permission
5. Expressing Gratitude
6. Complimenting/congratulating

**UNIT V COMPOSITION (GENERAL)**

1 hour

1. Letter Writing
2. Filling Forms

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- I - 14GE1GSA1**

**QUESTION PATTERN**

**Stream-A**

**Time: 3 hours**

**Marks: 60**

- |   |              |
|---|--------------|
| I. Choose the Correct Answer  | (10x1=10)    |
| II. (from units I & II)   |              |
| III. Fill in the blanks.<br>( from unit I based on grammar)   | (5 x 1 = 5)  |
| IV. Match the following.<br>( Vocabulary items from unit I)   | (5 x 1 = 5)  |
| V. Answer any two of the following in a paragraph of 100 words each<br>( two out of 4 from units I ,II & III) | (2 x 5 =10)  |
| VI. Answer any two of the following in an essay of 300 words each<br>( 2 out of 4 from units I,II & III)      | (2 x 10 =20) |
| VII. a) Matching the expressions or Providing response to the expressions.<br>(from unit IV)                  | (5)          |
| b) Filling Forms/letter writing<br>(from unit-V)  | (5)          |

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- I**  
**STREAM – B**

**Semester: I**

**Hours: 6**

**Code : 14GE1GSB1**

**Credits: 3**

**OBJECTIVE**

- To impart effective communication skills to the learners

**UNIT I PROSE**

2 hours

1. Norman Vincent Peale - Building Self Confidence
2. Bonnie Chamberlin - The Face of Judas Iscariot

**UNIT II POETRY**

1 hour

1. Rabindranath Tagore - Where the Mind is without Fear
2. Sri Aurobindo - The Tiger and the Deer

**UNIT III SHORT STORY**

1 hour

1. A story from Norway - The Treasure Hunt
2. A Story from Burma - The Man who Could not Eat

**UNIT IV COMMUNICATIVE EXPRESSIONS**

1 hour

1. Greeting
2. Introducing
3. Making Request
4. Seeking Permission
5. Expressing Gratitude
6. Complimenting/congratulating

**UNIT V COMPOSITION (GENERAL)**

1 hour

1. Letter Writing
2. Filling Forms

**ENGLISH**

**LANGUAGE THROUGH LITERATURE- I- 14GE1GSB1**

**QUESTION PATTERN**

**Stream-B**

**Time: 3 hours**

**Marks: 60**

- I. Choose the Correct Answer (10 x 1=10)  
(from units I & II)
- II. Fill in the blanks. (5 x 1 =5)  
(from unit I based on grammar)
- III. Match the following. (5 x 1= 5)  
( Vocabulary items from unit I)
- IV. Answer any two of the following in a paragraph of 100 words each (2 x 5=10)  
(two out of 4 from units I ,II,&III)
- V. Answer any two of the following in an essay of 300 words each (2x10=20)  
( 2 out of 4 from units I,II & III)
- VI. a) Matching the expressions or Providing response to the expressions.  
(from unit IV)
- b) Filling Forms/letter writing (5)  
(from unit-V)

## **FINANCIAL ACCOUNTING - I**

**Semester: I**

**6 hrs/week**

**Code : 14CO1MC01**

**Credit: 4**

### **OBJECTIVE:**

- To enable the students to understand the basic principles and concepts of financial accounting
- To enable the students to acquire basic accounting skills.

### **UNIT: I**

Meaning and Scope of Accounting – Basic Accounting Principles, Concepts and Conventions – Objectives of Accounting – Double Entry System – Journal, Ledger, Trial Balance – Preparation of Trading, Profit & Loss account and Balance Sheet- Cash Book (16 hrs)

### **UNIT: II**

Errors-- Types of errors – Rectification of Errors -- Suspense Account –Bank Reconciliation Statement. (12 hrs)

### **UNIT: III**

Accounts of Non-Trading Concerns- Receipts and Payments account, Income and Expenditure account- Balance Sheet. (18hrs)

### **UNIT: IV**

Average due date -Account Current- -Red ink interest- Forward and Backward method- Daily balance method. (16 hrs)

### **UNIT: V**

Bill of Exchange-Trade Bills- Bank Reconciliation Statement (18 hrs)

### **TEXT BOOK:**

1. Jain and Narang, 2010, Financial Accounting, Kalyani Publishers, New Delhi,

### **REFERENCES:**

1. R.S.N.Pillai & Bagavathi, 2009, Advanced Accounting-Volume-I, S. Chand & Company Ltd., New Delhi,
2. R.L.Gupta & M.Radhaswamy, 2005, Advanced Accounting, Sultan Chand & Sons, New Delhi,
3. M.C.Shukla, T.S. Grewal, 2009, Advanced Accounts, S.C. Gupta, S. Chand & Company Ltd., New Delhi,
4. Dr. M.A. Arulanandam, Dr. K.S. Raman, 2009, Advanced Accounting, Himalaya Publishing House, Bombay,

**Theory 20% Problems 80%**

## **BUSINESS ORGANISATION**

**Semester: I**

**5 hrs/week**

**Code : 14CO1MC02**

**Credit: 4**

### **OBJECTIVE:**

- To enable the students to understand the basic concepts in Business Organization
- To enable the students to have knowledge on corporate governance

### **UNIT I**

Nature of business- division of business- Types of Trade- objectives of business- Requisites for success in modern Business- qualities of good business man- Evolution of business industry. Industrial revolution –Economic and Political consequences. (15hrs)

### **UNIT II**

Ownership and size of business firms- Sole Proprietorship- Partnership- Co-Operative society and Joint stock Company- Public utilities- Ideal form of organization- choice of suitable form- features merits and demerits – Evaluation- distinction between various forms-multinational companies (15 hrs)

### **UNIT III**

The economic size –criteria of measurement-Economics of large scale production- social evil of big business- reasons for survival of small units- optimum firm- factors affecting optimum size-representative firm – external economics-corporate restructuring-mergers-and acquisitions-types-motives and benefits of mergers and acquisition. (15 hrs)

### **UNIT IV**

Business management-functions-scope-Company organisation- Organs – Shareholders- Board of Directors-Powers and Duties –chief Executives-Managing Directors-Managers- Problems in Managements- Oligarchy- Causes Democratizations- (15 hrs)

### **UNIT V**

Company Meetings and Resolutions-Meetings of Board of Directors- Members Creditors and debenture holders-Proxy- Quorum- Chairman- Minutes- Motions- Ascertaining the sense of the house. (15 hrs)

### **TEXT BOOK**

S.M. Sundaram, 2008, Business Organisation, Sree Meenakshi Publications, Karaikudi,

### **REFERENCE**

1. Y.K. Bhusan, 1998, Fundamentals of Business Organization and Management-S. Chand & Co., New Delhi,
2. M.C Shukla, 1999, Business Organization and Management, S. Chand & Company Ltd., New Delhi.
3. Jagadish Prakash, Business Organization and Management,
4. Saxena, Business Organization and Management,

## **INTRODUCTION TO INDIAN ECONOMY**

**Semester: I**

**5 hrs/week**

**Code : 14CO1AC01**

**Credit: 4**

### **OBJECTIVES**

- To enable the students to have knowledge on the state of Indian Economy
- To enable the students to learn fundamental aspects of economics and to be acquainted with Indian Economic Planning

### **UNIT I : INTRODUCTION**

Features of Indian economy–developing economy–meaning–features–Mixed economy–meaning–features, merits and demerits–under development –meaning and causes. **(12 hrs)**

### **UNIT II : RESOURCES AND INDIAN ECONOMY**

Theory of demographic transition–causes of growth of population–effect of population in economic development–Human resource development– Financial resources–Domestic capital– meaning–importance of capital, Formation–Reasons for low capital formation in India–Foreign capital –Meaning–importance–Forms of foreign capital **(12 hrs)**

### **UNIT III : POVERTY AND INDIAN ECONOMY**

National Income and Poverty–Meaning of National Income–Concepts– Methods of measurement–Problems, in measurement–uses of National Income–Poverty–meaning–absolute and relative–Poverty–causes for poverty–Poverty alleviation measures–NREP–TRYSEM–JRY–NRY–PMRY–IRD–RLEGP–NREGA **(12 hrs)**

### **UNIT IV : AGRICULTURE AND INDIAN ECONOMY**

Role of agricultural sector in Indian economy–Causes for low productivity in Agriculture sector–Green revolution–Features–Benefits and causes for failures–CDP–SFDA–MFAL–Food problems–meaning–causes and the role of FCI **(12 hrs)**

### **UNIT V : PLANNING AND INDIAN ECONOMY:**

Definitions–General objectives of Indian planning– lanning machinery –Targets– Achievements and Failures of Indian five year plans **(12 hrs)**

### **TEXT BOOK**

1. Dr. N. Srinivasan, 2009, Economic Development of India, Meenakshi Pathipagam, Madurai

### **REFERENCES:**

1. Dr. S. Sankaran, 2006. Indian Economy: Policy and Problems, Margham Publication, Chennai,
2. S.Sankaran, 2007, International Business & Environment, Margam Publications, Chennai.
3. Misra & Puri, Indian Economy, 2010, Himalaya Publishing House, New Delhi.

## VALUE EDUCATION

### SYLLABUS

Semester: I

Hours : 3/week

Code : 14VE1GS01

Credit : 3

#### OBJECTIVES

1. To build overall personality of an individual with self-esteem, self-confidence and self-acceptance
2. To promote positive thinking, problem solving and decision making in students

#### UNIT I

(10hrs)

Basic Values in Life- personal, social, spiritual and professional- Life oriented skills -external and internal influences of one's life-self-esteem, self-concept, self-acceptance and personality development- Positive thinking-positive attitude--the models of positive thinking- the power of positive thinking

#### UNIT II

(10 hrs)

Motivation and self-actualization –Inspiration Vs motivation-internal and external motivation-push and pull motives-motivators- demotivating factors- Goal setting- Goal, its focus and importance – obstacles to set goals-different types of goals-balanced goal-goals consistent with values-

#### UNIT III

(10 hrs)

Success and its definition-obstacles to success-overcoming obstacles- qualities that make a person successful- Problem solving- Ten principles for managing problems positively-meaning of decision making-decision making process-

#### UNIT IV

(10 hrs)

Time management- its importance- its usefulness-time factor-the management of time is management of life-tips for time management-Stress- its kinds-its causes and effects-sources of stress – response to stress- tips for managing stress.

#### UNIT V

(5 hrs)

மனவளக்கலை – எளிய முறை யோகப் பயிற்சிகள் - தியானப் பயிற்சிகள் - அகத்தாய்வுப் பயிற்சிகள்

#### TEXT BOOK:

1. Dr. Xavier Alphonse S.J., "We Shall Overcome" – A Text book on Life Coping Skills, ICRDCE Publication, Chennai, 2011
2. அறிஞர் குழு. ஆழியாறு – வாழ்வில் வெற்றி பெற மாணவர்களுக்கு மனவளக்கலை வேதாத்திரி பதிப்பகம் - ஈரோடு.



## REFERENCE

1. அருள்நிதி ஆ.மு. தாமோதரன் முதுநிலை பேராசிரியர் - இயேசு காட்டும் யோகம். அன்பு நெறி வெளியீடு திண்டுக்கல்.
2. Dennis K. Kelly, "Achieving Unlimited Success", Indra Publishing House, Bhopal, 2009
3. S. Baalaraman, M.K. & S.K. Rangari, "Development of Generic Skills, Denett & Co, Nagpur, 2008.
4. Elizabeth B. Hurlock, 'Personality Development, TMH Publications, New Delhi, 2004.

## CONTINUOUS INTERNAL ASSESSMENT

Mid Semester	40
End Semester	40
Class Activities	10
Film Review	10
<b>Total</b>	<b>100</b>

## QUESTION PATTEN

### Portions for Internal Tests:

I & II Units	-	Mid Semester
III & IV Units	-	End Semester
V Unit	-	Practical

(Practical marks will be added in the component of "Class Activities" in Internal Assessment)

Sections	Mark Scheme
Short answer type – 10 questions out of 15	10x2=20
Paragraph answer type including case study- 4 questions out of 6	4x5=20
<b>Total</b>	<b>40</b>

## PART – I Tamil

### இடைக்கால இலக்கியம்

பருவம் : இரண்டு  
குறியீடு : 14GT2GS02

நேரம் : 5  
புள்ளி : 3

அலகு : 1 சைவம்

1. திருஞானசம்பந்தர் - திருவெண்காடு
  1. உண்டாய் நஞ்சை...
  2. நாதன் நம்மை ஆள்வான்...
2. திருநாவுக்கரசர் - திருப்புகலூர்
  1. அப்பன் நீ அம்மை நீ...
  2. திருநாமம் அஞ்செழுத்தும்...
3. சுந்தரர் - திருத்தினை நகர்,
  1. நீறு தாங்கிய திருநுதலாணை...
  2. பிணி கொள் ஆக்கை...
4. மாணிக்க வாசகர் - திருச்சதகம்

1. மெய்யுணர்தல் என்ற பகுதியில் முதல் 5 பாடல்கள்

அலகு : 2 வைணவம்:

1. பெரியாழ்வார் மூன்றாம் திருமொழி திருத்தாலாட்டு 10 பாடல்கள்
2. ஆண்டாள் : நாச்சியார் திருமொழி இரண்டாம் திருமொழி நாமமாயிரம் - 1 – 5 பாடல்கள்

அலகு : 3 சிற்றிலக்கியங்கள்

திருக்குற்றால குறவஞ்சி: குறத்தி மலைவளம் கூறுதல்

1. வானரங்கள் கனி கொடுத்து...
2. முழங்கு திரை புனலருவி...
3. ஆடுமரவு ஈனுமணி...

நந்திக்கலம்பகம்:

1. ஈட்டுப்புகழ் நந்தி பாண...
2. ஓடரிக்கண் மட நல்லீர்...
3. வானுறுமதியை அடைந்ததுன் வதனம்...

அலகு : 4 நாவல்

ஆத்மாவின் இராகங்கள் - நா. பார்த்தசாரதி

அலகு : 5

இலக்கிய வரலாறு - பக்தி இலக்கியம் தொடர்பான பகுதிகள், நாவலின் தோற்றமும் வளர்ச்சியும்.

**பாட நூல்கள் :**

1. தமிழ்த்துறை வெளியீடு - ஜெயராஜ் அன்னபாக்கியம் மகனிர் கல்லூரி, பெரியகுளம்.
2. ஆத்மாவின் இராகங்கள் - நா.பார்த்தசாரதி பாவை பப்ளிக்கேஷன்ஸ். இராயப்பேட்டை. சென்னை-14.
3. இலக்கிய வரலாறு - எம்.ஆர்.அடைக்கலசாமி, ராசி பதிக்கம்,சென்னை - 73.  
41ஆம் பதிப்பு, 2011.

**பார்வை நூல்கள் :**

வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - முனைவர் பாக்யமேரி, நியூசெஞ்சுரி புக் ஹவுஸ்,  
சென்னை - 98. 5ஆம் பதிப்பு, 2013

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- II**  
**STREAM -A**

**Semester: II**

**Hours: 6**

**Code : 14GE2GSA2**

**Credits: 3**

**OBJECTIVE**

- To impart effective communication skills to the learners

**UNIT I PROSE**

2 hours

1. Jawaharlal Nehru - The Ganga
2. Bernard Shaw - How I became a public Speaker

**UNIT II POETRY**

1 hour

1. John Masefield - Laugh and be Merry
2. Rupert Brooke - Menelaus and Helan

**UNIT III SHORT STORY**

1 hour

1. Oscar Wilde - The Selfish Giant
2. H.H Munro(Saki) - The Story Teller

**UNIT IV COMMUNICATIVE EXPRESSIONS**

1 hour

1. Offering Help
2. Apologizing
3. Making Suggestions
4. Expressing Likes and Dislikes
5. Leave taking
6. Agreeing & disagreeing

**UNIT V COMPOSITION ( GENERAL)**

1 hour

1. Comprehension
2. Welcome speech and Vote of Thanks
3. Introducing oneself & others

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- II- 14GE2GSA2**

**QUESTION PATTERN**

**Stream-A**

**Time: 3 hours**

**Marks: 60**

- I. Choose the Correct Answer (10 x 1=10)  
(from units I & II)
- II. Fill in the blanks. ( 5 x 1 = 5)  
( from unit I based on grammar)
- III. Match the following. ( 5 x 1=5 )  
( Vocabulary items from unit I)
- IV. Answer any two of the following in a paragraph of 100 words each ( 2 x 5=10)  
( two out of 4 from units I , II & III)
- V. Answer any two of the following in an essay of 300 words each (2 x 10=20)  
( 2 out of 4 from units I, II & III)
- VI. a) Matching the expressions or Providing response to the expressions.  
(from unit IV)
- b) Filling Forms/letter writing (5)  
(from unit-V)

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- II**  
**STREAM –B**

**Semester : II**

**Hours: 6**

**Code : 14GE2GSB2**

**Credit: 3**

**OBJECTIVE**

- To impart effective communication skills to the learners

**UNIT I PROSE**

2 hours

1. R. K. Narayan - On Funny Encounters
2. Stephen Leacock - My Lost Dollar

**UNIT II POETRY**

1 hour

1. William Wordsworth - The Daffodils
2. Christiana Rossetti - Up-hill

**UNIT III SHORT STORY**

1 hour

1. A Story from Malaya - The Cloud's Secret
2. A Story of the Red Indians - The Baby's Victory

**UNIT IV COMMUNICATIVE EXPRESSIONS**

1 hour

1. Offering Help
2. Apologizing
3. Making Suggestions
4. Expressing Likes and Dislikes
5. Leave taking
6. Agreeing & disagreeing

**UNIT V COMPOSITION ( GENERAL)**

1 hour

1. Comprehension
2. Welcome speech and Vote of Thanks

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE – II - 14GE2GSB2**

**QUESTION PATTERN**

**STREAM –B**

**Time: 3 hours**

**Marks: 60**

- |   |              |
|---|--------------|
| I. Choose the Correct Answer<br>(from units I & II)   | (10 x 1=10)  |
| II. Fill in the blanks.<br>( from unit I based on grammar)  | ( 5 x 1 =5)  |
| III. Match the following.<br>( Vocabulary items from unit I)  | ( 5 x 1 =5)  |
| IV. Answer any two of the following in a paragraph of 100 words each<br>( two out of 4 from units I , II & III) | ( 2 x 5 =10) |
| V. Answer any two of the following in an essay of 300 words each<br>(2 out of 4 from units I, II & III)         | (2 x 10=20)  |
| VI. a) Matching the expressions or Providing response to the expressions.<br>(from unit IV)                     | (5)          |
| b) Filling Forms/letter writing<br>(from unit-V)  | (5)          |

## **FINANCIAL ACCOUNTING - II**

**Semester: II**

**6 hrs/week**

**Code : 14CO2MC03**

**Credit: 4**

### **OBJECTIVE:**

- To enable the students to acquire basic accounting skills.
- To enable the students to understand the basic principles and concepts in accounting

### **UNIT I**

Consignment accounts- Normal Loss- Abnormal Loss- Calculation of the Value of Unsold Stock – Accounting treatment of Normal Loss and Abnormal Loss -Joint Venture -- Common set of books method. **(16 hrs)**

### **UNIT II**

Depreciation accounting, Meaning – Causes - Methods -- Straight Line – Written Down Value Method - Annuity- Depreciation Fund-- Insurance Policy- Depletion Method. **(12 hrs)**

### **UNIT III**

Single Entry Methods- Net Worth Method -- Conversion of Single Entry into Double Entry- Missing Information. **(18 hrs)**

### **UNIT IV**

Branch Accounts excluding Foreign Branches- Dependent Branches- Inter Branch Transaction **(16hrs)**

### **UNIT V**

Departmental Accounts- Accounting Procedure- Allocation of Common Expenses- Inter Departmental Transfers **(18 hrs)**

### **TEXT BOOK:**

1. Jain and Narang, 2010, Financial Accounting, Kalyani Publishers, New Delhi,

### **REFERENCES:**

1. R.S.N.Pillai & Bagavathi, 2009, Advanced Accounting-Volume-I, S. Chand & Company Ltd., New Delhi,
2. R.L.Gupta & M.Radhaswamy, 2005, Advanced Accounting, Sultan Chand & Sons, New Delhi,
3. M.C.Shukla, T.S. Grewal, 2009, Advanced Accounts, S.C. Gupta, S. Chand & Company Ltd., New Delhi,
4. Dr. M.A. Arulanandam, Dr. K.S. Raman, 2009, Advanced Accounting, Himalaya Publishing House, Bombay,

**Theory 20% Problems 80%**



## **MARKETING**

**Semester : II**

**6 hrs/week**

**Code : 14CO2MC04**

**Credit: 4**

**OBJECTIVE:**

To enable the students to understand the basic concept in marketing management

To understand the different terminologies in marketing

**UNIT- I**

Nature and Scope of marketing – Definition and classification of market – Objectives – Importance -  
Functions of marketing – Modern marketing concept. **(18 hrs)**

**UNIT – II**

Marketing mix – Seven P’s – Product, Price, Place, Promotion, Process, People, Physical evidence.  
Product: Features of product – Types – Product life cycle – Product planning and development **(18 hrs)**

**UNIT – III**

Promotion Strategies – importance – objectives – forms. Advertising: Meaning and importance –  
Advantages and Criticism – Kinds of Advertising – Advertisement Copy – Advertising Media **(18 hrs)**

**UNIT – IV**

Channels of distribution – importance – Types – Agents – Middleman, merchant middleman,  
wholesaler and retailer – Factors affecting the channel of distribution **(18 hrs)**

**UNIT – V**

Consumer Behaviour: Buyer behaviour theories – Marshallin model – Psychological theories –  
Psychoanalytic theories – Social Psychological theories – Buyer decision making process **(18 hrs)**

**TEXT BOOK:**

1. R.S.N Pillai & Bagavathi, Modern Marketing, S.Chand & Company Ltd, 2011

**BOOKS FOR REFERENCE:**

1. Dr.C.B Gupta & Dr. Rajan Nair, (2007), Marketing Management, Sultan Chand & Sons
2. B.V.H. Kameswara Sastry, (2009),Marketing Management, J.V. Publishing House
3. C.B. Memoria Joshi, (2003), Principles and Practices of Marketing, Person education, 11<sup>th</sup> edition
4. S.P.Bansal, Marketing Management, Kalyani Publishers

## **MANAGERIAL ECONOMICS**

**Semester : II**

**5 hrs/week**

**Code : 14CO2AC02**

**Credit: 4**

### **OBJECTIVE**

- To enable the students to have knowledge on the basic concepts of business economics
- To help the students to learn the basic economic principles related to decision making in business.

### **UNIT I: INTRODUCTION:**

Definitions of managerial economics-Nature and scope of managerial economics Difference between economics and traditional economics-Relation of managerial Economics to other subjects-Role of a managerial economist. **(15 hrs)**

### **UNIT II: OBJECTIVES AND FUNDAMENTAL CONCEPTS OF A FIRM:**

Maximization of profit-Sales maximization-Security of profit-Maximization of Satisfaction-Utility maximization-Growth maximization-Cost concepts: The Incremental cost-The time perspective cost-The discounting cost-The opportunity Cost- The principle of equi-marginalism. **(15hrs)**

### **UNIT III: DEMAND ANALYSIS AND CONSUMER BEHAVIOUR:**

Utility approach-meaning-Cardinal and Ordinal utility-The law of Diminishing-Marginal Utility-The law of Equi Marginal Utility-Indifference curve-Consumer surplus-Demand- meaning-determinants Law of demand –Exception to the law of demand . **(15 hrs)**

### **UNIT IV: ELASTICITY OF DEMAND**

Meaning-Definitions-Types-Price elasticity-Meaning, types, Factors determining elasticity of demand-Methods of measuring elasticity – Income elasticity-Meaning and uses-Cross elasticity –Meaning types and uses-Advertising elasticity-Types and factors influencing advertising elasticity. **(15 hrs)**

### **UNIT V : PROFIT ANALYSIS:**

Meaning-objectives-Accounting and economic profit-Profit planning-Meaning –Reasons for profit planning-Methods of profit planning and control-Profit budget-meaning and uses- Break Even Point-Determinants-Uses –Limitations-Profit forecasting. **(15 hrs)**

### **TEXT BOOK**

1. N. Srinivasan, Managerial Economics, 2009, Meenakshi Pathippagam, Madurai,

### **REFERENCES:**

1. R. Cauvery, Dr. M. Girija, Dr. R. Meenakshi 2009, Managerial Economics,. S. Chand & Company Ltd, New Delhi,
2. R.L Varshney & K.L. Maheswari, 2005,Managerial Economics, Sultan Chand & Sons, New Delhi,
3. Dr. M. John Kennedy, 2011, Fundamental of Business Economics, Britto Publishing House, Madurai.

## **ENVIRONMENTAL STUDIES**

**Semester : II**

**Hours: 2**

**Code : 14ES2GS01**

**Credits: 2**

### **UNIT I**

#### **MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES:**

Definition, scope and importance - Need for public awareness **(2 hours)**

### **UNIT II**

#### **NATURAL RESOURCES**

Classification of Resources: Renewable and non – renewable resources - Forest resources, water resources, mineral resources, food resources, energy resources, Land resources - associated problems; Role of an individual in conservation of natural resources - Equitable use of sources for sustainable life styles **(8 hours)**

### **UNIT III**

#### **ECOSYSTEMS**

Concept of an ecosystem - Structure and function of an ecosystems - Producers, Consumers and decomposers - Energy flow in the ecosystem -Food chains, food webs and ecological pyramids - Introduction, types, characteristic features, structure and function of the following -Eco system: Forest, grass land, desert, aquatic **(6 hours)**

### **UNIT IV**

#### **ENVIRONMENTAL POLLUTION**

Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste management, Role of an individual in prevention of pollution. Pollution - case studies Disaster Management: Earth quake, Tsunami – causes, consequences, control measures. **(8 hours)**

### **UNIT V**

#### **SOCIAL ISSUES AND THE ENVIRONMENTS**

From unsustainable to sustainable development - Urban problems related to energy Water conservation, rain water harvesting, water shed management Resettlement and rehabilitation of people, its problem and concerns, case studies, Environmental ethics, Climate change, global warming, acid rain and ozone layer depletion, nuclear accidents and holocaust, case studies. Waste land reclamation. Environmental protection act, air act, water act, wild life protection act. **(6 hours)**

### **UNIT VI FIELD WORK**

**(5 hours)**

Visit to local area to document environmental assets- river/forest/ grassland/hill/ mountain

**Course Text:** Environmental science and Engineering R. Murugesan

Unit – I : Section – 1.1 & 1.2

Unit – II : Section - 1.3 to 1.37

Unit – III : Section - 2.1 to 2.7 & 2.10 to 2.27

Unit – IV : Section - 3.1 to 3.37

Unit – V : Section – 4.1 to 4.17

**Note: Tamil Version for Tamil Literature and History Tamil Medium Students.**

**INTERNAL QUESTION PATTERN FOR ENVIRONMENTAL STUDIES**

<b>PART</b>	<b>Question Type</b>	<b>Marks</b>
A	One word answer (10x 1)	10
B	Short answer type-four questions out of seven (4x5)	20
C	Essay type (Either or) (1x10)	10
	<b>Total</b>	<b>40</b>

## காப்பிய இலக்கியம் - பொதுத்தமிழ்

பருவம் : மூன்று  
குறியீடு: 14GT3GS03

நேரம்: 5  
புள்ளி: 3

### நோக்கம்:

காப்பியத்தின் சிறப்புக்களை அறிய வைத்தல்.

### அலகு: 1

- சிலப்பதிகாரம் - அடைக்கலக்காதை
- மணிமேகலை - அறவணர் தொழுதகாதை
- சீவகசிந்தாமணி - நாமகள் இலம்பகம் (தருமத்தன் அறிவுரை கூறல் பகுதி)

### அலகு: 2

- கம்பராமாயணம் - குகப்படலம் - முதல் 15 பாடல்கள்
- தேம்பாவணி - காட்சிப்படலம்-சாந்தி ஐயமும் கன்னித்தாய்ப் பதிலும் 1017-1036
- சீறாப்புராணம் - ஓநாய் பேசிய படலம்

### அலகு: 3

- பொருளிலக்கணம் - அகத்திணை, புறத்திணை
- இலக்கிய வரலாறு - காப்பியம் தொடர்பான இலக்கிய வரலாறு

### அலகு: 4

- வணிகத் தமிழ் - சங்க இலக்கியங்கள் உணர்த்தும் வணிகச் செய்திகள் பக். 75-84
- வணிகக் கலைச் சொல்லாக்கம் -50 சொற்கள்

### அலகு: 5

- அறிவியல் தமிழ் - தமிழில் அறிவியல் - பக். 27-40

### பாட நூல்:

தமிழ்த் துறை வெளியீடு, ஜெயராஜ் அன்னபாக்கியம் மகளிர் கல்லூரி, பெரியகுளம்.

### பார்வை நூல்கள்:

1. நா. மாணிக்கவாசகன் - சிலப்பதிகாரம், உமா பதிப்பகம், சென்னை.  
2-ஆம் பதிப்பு - 1998.
2. இராம - லட்சுமணன் - மணிமேகலை, உமா பதிப்பகம், சென்னை - 1.  
2-ஆம் பதிப்பு - ஜனவரி - 1997.
3. திரு புலவர். அரசு (உ.ஆ.), - சீவகசிந்தாமணி, கழக வெளியீடு. 1967.
4. பேரா.அ.ச.ஞானசம்பந்தன் - கம்பராமாயணம், ரத்தினம் கிளை அச்சகம், சென்னை - 1  
முதற் பதிப்பு - 1994.
5. பேரா.மரிய அந்தோணி, - தேம்பாவணி, வீரமாமுனிவர் ஆய்வுக்கழகம்  
பாளையங்கோட்டை- மு.ப.1998.
6. செய்குதம்பி பாவலர் - சீறாப்புராணம், மாஹின் பிரிண்டர்ஸ், சென்னை - 1.மே.1999.

7. முனைவர் ச.திருஞானசம்பந்தம் - யாப்பருங்கலக்காரிகை, கதிர் பதிப்பகம், திருவையாறு. முதற் பதிப்பு. 2007.
8. எம்.ஆர். அடைக்கலசாமி - இலக்கிய வரலாறு, ராசி பதிப்பகம், சென்னை.முதற்பதிப்பு. 1960.
9. மணவை முஸ்தபா - காலம் தேடும் தமிழ், மீரா பதிப்பகம், சென்னை-40. 1993.
10. முனைவர் பொ.மா. பழனிச்சாமி - இலக்கியக் கதிர், நியூசெஞ்சுரி புக்ஹவுஸ் சென்னை - 40. முதற்பதிப்பு 2010.
11. நாராயண வேலுப்பிள்ளை - உரைநடைத் தமிழ், ஐம்பெருங் காப்பியங்கள், நாமதா பதிப்பகம், சென்னை. முதற்பதிப்பு 1999.

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE –III**  
**STREAM-A**

Semester: III

Hours : 6

Code : 14GE3GSA3

Credits : 3

**LEARNING OUTCOME**

- Helping the students to become familiar with different writers of prose, poetry and one-act plays.
- Strengthening the communication skills through composition and communication and conversation models.
- Promoting the aesthetic sense and skills of critical appreciation.

**UNIT I PROSE**

**2hours**

- |                              |   |                  |
|------------------------------|---|------------------|
| 1. A Glory Has Departed      | - | Jawaharlal Nehru |
| 2. My Greatest Olympic Prize | - | Jesse Owens      |
| 3. When You Dread Failure    | - | A.G Cronin       |

**UNIT II POETRY**

**1hour**

- |                                      |   |                 |
|--------------------------------------|---|-----------------|
| 1. Good Bye Party To Miss Pushpa T.S | - | Nissim Ezekiel  |
| 2. Ulysses                           | - | Alfred Tennyson |
| 3. A Bird Came Down the Walk         | - | Emily Dickinson |

**UNIT III ONE-ACT PLAY**

**1hour**

- |                           |   |                  |
|---------------------------|---|------------------|
| 1. Bishop's Candle Sticks | - | Norman Mc kennel |
| 2. Never Never Nest       | - | Cedric Mount     |
| 3. The Pie and the Tart   | - | Hugh Chesterton  |

**UNIT IV COMMUNICATION SKILLS**

**1hour**

**Conversations-**

1. At a bank
2. In the library
3. Reservation status
4. At the sweet shop
5. At the poly clinic
6. On the bus

**UNIT V COMPOSITION**

**1hour**

1. Writing Advertisement
2. Writing by Group Discussion
3. Story Completion
4. Essay writing.

### **TEXT BOOKS**

1. Siva, Anthony , Dr. Gunasekaran. “Six One-Act Plays”. Chennai: Pawai Publications, Royapettah, 2009.
2. Kaleem, Nafeesa. “Six One Act-Plays”. Chennai: Anu Chitra Publications, WestMambalam, 1985.
3. Effective Communication in English. Board Of Editors, 2013

### **BOOKS FOR REFERENCES**

1. Effective Communication For you –V.Shyamala
2. Effective Writing Using Good Grammar-E.AMichigan
3. English Grammar For All-Dr.A.M.Kathirkamu



**ENGLISH**  
**LANGUAGE THROUGH LITERATURE-III-14GE3GSA3**

**STREAM-A**

**QUESTION PATTERN**

**Time:3 hours**

**Max.Marks:60**

- |      |  |           |
|------|--|-----------|
| I.   | Choose the correct Answer<br>(from units I & II)   | (10x1=10) |
| II.  | Fill in the blanks<br>(from unit I based on Grammar )  | (5x1=5)   |
| III. | Write a paragraph on any two of the following questions<br>(Two out of 4 from units I, II & III) | (2x5=10)  |
| IV.  | Write an essay on any two of the following questions<br>(Two out of 4 from units I, II & III)    | (2x10=20) |
| V.   | Answer any one of the following questions<br>(one out of 3 from unit V)                          | (5x1=5)   |
| VI.  | Answer any two of the following questions<br>(two out of 3 from unit IV)                         | (2x5 =10) |

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- III**  
**STREAM B**

**Semester: III**

**Hours : 6**

**Code : 14GE3GSB3**

**Credits : 3**

**LEARNING OUTCOME**

- Acquisition of effective communication skills.

**UNIT I PROSE**

**2 hours**

1. Early Influence - Abdul Kalam
2. On Keyhole Morals - A. G. Gardiner
3. Dangers of Drug Abuse - Hardin B. Jones
4. Sweets for Angels - R. K. Narayan

**UNIT II POETRY**

**1 hour**

1. My grandmother's House - Kamala Das
2. Lucy - William Wordsworth
3. Refugee Mother and child - Chinua Achebe

**UNIT III GRAMMAR**

**1 hour**

1. Concord
2. Sentence Structure
3. Sentence Types

**UNIT IV COMPOSITION I**

**1 hour**

1. Comprehension
2. Letter Writing

**UNIT V COMPOSITION II**

**1 hour**

1. Developing hints into a Paragraph.
2. Note- making

**COURSE TEXT:**

- Daniel James P.C. "Variety of English for Effective Communication". Bangalore: Harrows Publications, 2010. (Book 1)

**BOOKS FOR REFERENCE:**

- Aggarwala N. K. and F. T. Wood "J C Nesfield English Grammar, Composition & Usage". Chennai: Macmillan, 2012.

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE- III- 14GE3GSB3**  
**STREAM B**  
**QUESTION PATTERN**

**Time: 3 hours**

**Max.Marks: 60**

- |   |             |
|---|-------------|
| 1. Choose the correct Answer (from Units I & II)  | 10 x 1 = 10 |
| 2. Fill in the blanks (from Unit III)   | 5 x 1 = 5   |
| 3. Match the following (from Unit III)  | 5 x 1 = 5   |
| 4. Answer any two of the following in a paragraph of 100 words each<br>(two out of 4 from units I & II) | 2 x 5 = 10  |
| 5. Answer any two of the following in an essay of 200 words each<br>(two out of 4 from units I & II)    | 2 x 10 = 20 |
| 6. Comprehension or Developing Hints (from Unit IV)   | 1 x 5 = 5   |
| 7. Letter Writing or Note Making  | 1 x 5 = 5   |

## **BANKING THEORY AND PRACTICES**

**Semester : III**  
**Code : 14CO3MC05**

**6hrs/Week**  
**Credit : 5**

### **LEARNING OUTCOME:**

- Developing skill and ability in using different familiarized banking operation.
- Familiarizing the students in E-Banking.

### **UNIT I** **(18Hrs)**

Banking – meaning – definition – classification of banks – banking system in India – Reserve bank – its functions – Agricultural Credit – Industrial Finance.

### **UNIT II** **(18 Hrs)**

Commercial Bank – Banker and Customer Relationship – Types of Bank Customers – Loans and advances: Principles of Sound Lending - Secured and Unsecured Advances – Forms of Advances.

### **UNIT III** **(18 Hrs)**

Negotiable Instruments – Types – Cheques & E- Cheques: features –Crossing – Types of Crossing – Endorsement – Kinds of endorsement.

### **UNIT IV** **(18 Hrs)**

Subsidiary Services: Agency Services – Miscellaneous Services: Letter of Credit – Traveler’s cheques – Merchant Banking – Dealing in Foreign Exchange Business – Lease Finance – factoring – Housing Finance – Underwriting of Securities – Gift Cheques – Consultancy Services – Latest Trends in Banking Services.

### **UNIT V** **(18 Hrs)**

E-Banking - Meaning – Traditional Vs E-Banking – Facets of E-Banking – Electronic delivery channels – Mobile Banking & Net Banking – Models of E-Banking – Advantages of E-Banking – Constraints in E-Banking – Security Measures. ( **E-cash transactions - Green Banking. (Class assignment only)**)

### **TEXT BOOK:**

1. E. Gorden and K. Natarajan – Banking Theory, Law & Practice, Latest Edition, Himalaya Publishing House.

### **BOOKS FOR REFERENCES:**

1. S. Gurusamy, Banking Theory law & Practices, Latest Edition, Tata McGraw Education Private Limited, New Delhi.
2. K.P. Kandasami, S. Natarajan, R. Parameswaren, Banking Law & Practices, Latest Edition, S.Chand & Company Ltd.
3. K.P.M. Sundaram & P.N. Varshney, Banking Theory Law & Practices, Latest Edition, Sultan Chand & Sons Educational Publishers, New Delhi.
4. D. Muraleedharan, Modern Banking Theory and Practice, Latest Edition, PHL Learning Private Limited, New Delhi-110001.

## **FINANCIAL MANAGEMENT**

**Semester : III**  
**Code : 14CO3MC06**

**4hrs/Week**  
**Credit: 4**

### **LEARNING OUTCOME:**

- Enabling the students to learn the basic concepts in financial management.
- Enabling the students to have thorough understanding of the principles and practice of management.

### **UNIT I (14hrs)**

Financial Management- meaning- nature- scope- objectives- finance functions- profit maximization Vs Wealth maximization- role and responsibilities of a finance manager.

### **UNIT II (14 hrs)**

Financing decisions – Capital structure – Determinants of capital structure – Optimum capital – s – Capitalization – Over and under capitalization.

### **UNIT III (14 hrs)**

Investment decision — Capital budgeting Appraisal – Methods – Traditional –Pay back period – Average rate of return – Discounted Methods –Net present Value – Internal rate of return – Profitability index.

### **UNIT IV (14 hrs)**

Working Capital – Meaning – Types – Concept – Need and influencing factors.

### **UNIT V (14 hrs)**

Dividend policy – Dividend policy decisions – Dividend theories – Modigliani Miller’s Approach – Walter’s Approach – Determinants of dividend of dividend policy.

### **TEXT BOOK**

1. S.N. Maheswari , Financial Management , 2010,Sultan Chand&sons, New Delhi.

### **BOOKS FOR REFERENCES**

1. M.Y. Khan and P.K. Jain, Financial Management, 2010, TataMcGraw Hill, New Delhi.
2. I.M. Pandey . Financial Management , 2009 ,Vikas publication, Chennai.
3. C. Kuchal, Financial Management, 1995, Chaitanya publication.
4. Prasanna Chandra, Financial Management, 2010, Tata McGraw Hill, New Delhi.

## STATISTICAL METHODS

Semester: III  
Code : 14CO3AC03

5hrs/Week  
Credit : 4

### LEARNING OUTCOME:

- Understanding the importance and application of statistics
- Familiarizing the methods of calculating the measures of central tendency and dispersion.

### UNIT I (15 hrs)

Meaning and definition of statistics-importance-functions-limitations-Limitations of statistics-survey and collection of data- sampling designs-classifications-Tabulations-diagrams-graphic representation.

### UNIT II (15 hrs)

Measures of Central tendency-meaning-mean-Median-Mode-Geometric Mean-Harmonic mean-correction of wrong arithmetic mean- combining mean of two or more distributions.

### UNIT III (15 hrs)

Measures of dispersion and variability-skewness kurtosis and moments.

### UNIT IV (15 hrs)

Correlation and regression analysis-co-efficient of correlation-and causation-types-methods-types of regression- methods of regression analysis-elementary application of statistical tools in research.

### UNIT V (15 hrs)

Time Series – Measurement of trend-Shifting the trend origin-measurement of seasonal variations- Association of attributes- association and independence-methods of studying association- co-efficient of colligation.

### TEXT BOOK

1. Dr. N. Manoharan, Statistical Methods, , 2004,Palani Paramount Publications, Palani.

### BOOKS FOR REFERENCES

1. RSN Pillai & Bagavathi, Statistical Theory and Practice, 2005, S.Chand & Company Ltd, New Delhi.
2. K. Alagar, Business Statistics, 2009,TataMcGraw Hill Private Ltd, New Delhi.
3. S.P. Gupta, Statistical Methods, 2002,Sultan Chand & Sons, New Delhi.
4. Dr. M. Wilson, Business Statistics, 2003,Himalaya Publishing House, New Delhi.

Note: The percentage of marks for theory and problems is 20% and 80%

## **ADVERTISING AND MEDIA**

**Semester: III**  
**Code : 14CO3NE01**

**2 hrs/week**  
**Credit: 2**

### **LEARNING OUTCOME:**

- Enabling the students to understand the basics of advertising.
- Enabling the students to know the role of media in promoting advertisement and sales.

**UNIT I** **(6 hrs)**

Advertising-meaning-definitions-purpose-functions- types of advertising.

**UNIT II** **(6 hrs)**

Models of advertising- Advantages of advertising-objectives of advertising- economic and social aspects of advertising

**UNIT III** **(6hrs)**

Media planning& media decision- advertising budget- media strategy-Print Media- News paper and magazine advertising- advantages and disadvantages.

**UNIT IV** **(6hrs)**

Electronic media-TV, -radio, Outdoor and transit advertising-web and on line advertising-advertising agency.

**UNIT V** **(6hrs)**

Advertising as career-Construction of an effective advertisement – advertising message-visualization- advertisement copy and its divisions- headlines- slogans- types of copies.

### **TEXT BOOK**

Course Material prepared by the Department of Commerce

### **BOOKS FOR REFERENCES**

- 1) Mahendra Mohan, Advertising Management-Concepts and Cases, Latest Edition, Tata McGraw- Hill Publishing Company Ltd., New Delhi.
- 2) Himanshu Pant, Advertising & Media, Latest Edition, ABD Publishers, Jaipur.
- 3) S. Shyam Prasad & Sumit Kumar, Advertising Management, 2009, Professional Publications.
- 4) Jaipur S. A. Chunawalla, Advertising, Sales and Promotional Management, Latest Edition, Himalaya Publishing House, Mumbai.

**CONTINUOUS INTERNAL ASSESSMENT FOR NON – MAJOR ELECTIVE  
AND SKILL BASED ELECTIVES THEORY**

<b>Components</b>	<b>Marks</b>
Test – 1	30
Test – 2	30
E- Advertisement copy - I	10
A Critical Review– II	10
Assignment – III	10
Quiz - IV	10
Total	100

**INTERNAL QUESTION PATTERN**

**Marks 30**

**Part-A**

(Answer any Five questions out of Eight Questions- short answer) 1-8 5×1=5

**Part-B**

(Answer any Three questions out of Five Questions) 9-13 3×3=9

**Part-C**

(Answer any Two questions out of Three Questions) 14-16 2×8=16



**SKILL BASED ELECTIVE**  
**OFFICE AUTOMATION LAB**  
**(Stream C)**

**(For students of Commerce, Commerce with CA, Business Administration)**

**Semester: III**

**2hrs/week**

**Code : 14CA3SKC1**

**Credit:2**

**MS Word:**

1. Text formatting
2. Table creation
3. Drop cap effect
4. Mail merge

**MS Excel:**

1. Statistical Function (Statistical, math & date and time function)
2. Data filtering and sorting
3. Mark sheet preparation
4. Data analysis using chart

**MS Access:**

1. Database creation – Employee table, student table
2. Pay roll processing using employee table (using queries)
3. Forms and reports creation

**Ms Power Point:**

1. Theme-based presentation with Animation Effects

**Internal Continuous Assessment for Non – Major Elective and Skill based Electives Practical**

<b>Components</b>	<b>Marks</b>
Practical Test – 1	30
Practical Test – 2	30
Lab Performance	10
Lab Records	10
Quiz	10
Lab Attendance	10
Total	100

பொதுத்தமிழ் - பழந்தமிழ் இலக்கியம்

பருவம்: நான்கு  
குறியீடு: 14GT4GS04  
நோக்கம்:

நேரம்: 4  
புள்ளி: 3

சங்க இலக்கியங்களின் சிறப்பியல்புகளையும் இலக்கிய நயங்களையும் அறிய வைத்தல்.

அலகு 1: சங்க இலக்கியங்கள் - எட்டுத்தொகை

1. நற்றிணை (2 பாடல்கள்)

“கானல் அம்சிறுகுடி...”

“பார்பக வீழ்ந்த வேருடை...”

2. குறுந்தொகை (4 பாடல்கள்)

“யாருமில்லை தானே கள்வன்..”

“அகவன் மகளே...”

“முளிதயிர் பிசைந்த...”

“வேம்பின் பைங்காய்...”

3. கலித்தொகை (1 பாடல்)

“ஈதலில் குறை காட்டாது..” – பாலைக்கலி தோழிக்கூற்று

4. அகநானூறு (1 பாடல்கள்)

“வந்து வினை முடித்தனன்..”

5. புறநானூறு (2 பாடல்கள்)

“சேற்றுவளர் தாமரை பயந்த...”

“சிறப்புஇல் சிதடும்...”

அலகு 2: பத்துப்பாட்டு

சிறுபாணாற்றுப்படை முழுவதும்

அலகு 3: நீதி நூல்கள்

1. திருக்குறள் : அறத்துப்பால் - ஒழுக்கமுடைமை – நட்பாராய்தல்

2. பழமொழி நானூறு: 1. அறஞ்செய்பவர்க்கும்

2 முல்லைக்குத் தேரும்

அலகு 4: இலக்கணம்

வல்லெழுத்து மிகும் இடம், மிகா இடம்

இலக்கிய வரலாறு

சங்க காலம், சங்கம் மருவிய காலம் தொடர்பான இலக்கிய வரலாறு.

அலகு 5: வணிகத் தமிழ் , அறிவியல் தமிழ்

கடல் நாகரிகம் - கடல் வாணிபம் - பக். 233-241

உடல் அறிவியல் பக். 75-88

பாடநூல் : தமிழ்த்துறை வெளியீடு, ஜெயராஜ் அன்னபாக்கியம் மகளிர் கல்லூரி. பெரியகுளம்.

**பார்வை நூல்கள்:**

1. வ.த. இராமசுப்பிரமணியம் (உரை) - நற்றிணை, திருமகள் நிலையம், முதற் பதிப்பு - 2009.
2. புலவர் துரைஇராசாராம் (உரை) - குறுந்தொகை, திருமகள் நிலையம், சென்னை. முதற் பதிப்பு 2008
3. முனைவர்.அ.விசுவநாதன் (உரை) - கலித்தொகை, பாவையிரிண்டர்ஸ், சென்னை -2007.
4. வ.த.இராமசுப்பிரமணியம் (உரை) - அகநானூறு, திருமகள் நிலையம், சென்னை. முதற் பதிப்பு 2009.
5. வ.த. இராமசுப்பிரமணியம் (உரை) - புறநானூறு, திருமகள் நிலையம், சென்னை. முதற் பதிப்பு 2009.
6. முனைவர்.இரா.மோகன் (உரை) - பத்துப்பாட்டு, பாவையிரிண்டர்ஸ், சென்னை - 2007.
7. முனைவர்.இரா.மோகன் (உரை) - பழமொழிநானூறு, பாவையிரிண்டர்ஸ். சென்னை - 2007.
8. மாத்தளை சோமு - வியக்கவைக்கும் தமிழர் அறிவியல், உதகம், திருச்சி. முதற் பதிப்பு 2005.
9. மணவை முஸ்தபா - காலம் தேடும் தமிழ், மீரா பதிப்பகம், சென்னை. 40, 1993

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE - IV**  
**STREAM – A**

**Semester : IV**

**Hours : 6**

**Code : 14GE4GSA4**

**Credits : 3**

**LEARNING OUTCOME:**

Acquisition of effective communication skills.

**UNIT I PROSE**

**2 hours**

1. C.Rajagopalachari - First Anniversary of Gandhiji's Death
2. J.C. Hill - Good Manners
3. James Thurber - University Days

**UNIT II POETRY**

**1 hour**

1. Sarojini Naidu - Conquest
2. D.H. Lawrence - Money Madness
3. Robert Frost - Mending Wall

**UNIT III DRAMA**

**1 hour**

Select Scenes from "The Merchant of Venice" by William Shakespeare.

1. The Opening Scene
2. The Casket Scene
3. The Trial Scene

**UNIT IV FICTION**

**1 hour**

Thomas Hardy - Far From the Madding Crowd

**UNIT V COMMUNICATION SKILLS**

**1 hour**

Information Transfer and E Language Communication

**COURSE TEXT:**

"Variety of English for Effective Communication" – Book IV – Ed. Dr. A. Shanmugakani, Madurai:  
Manimekala Publishing House, 2012.

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE – IV-14GE4GSA4**  
**STREAM – A**  
**QUESTION PATTERN**

**Time – 3 Hours**

**Marks - 60**

- |      |   |           |
|------|---|-----------|
| I.   | Choose the correct Answer<br>(From Units I and II )   | (10X1=10) |
| II.  | Fill in the blanks<br>(From Unit I based on Grammar )   | (5X1=5)   |
| III. | Match the Following<br>(Vocabulary items from Unit I  | (5X1=5)   |
| IV.  | Answer any two of the following in a Paragraph of 100 words each.<br>(Two out of four from Units I, II, III & IV) | (2X5=10)  |
| V.   | Answer any two of the following in an essay of 300 words each<br>(Two out of four from Units I , II, III & IV)    | (2X10=20) |
| VI.  | Answer the following questions from unit V  |           |
|      | a) Interpreting charts and making observations.   | (5X1=5 )  |
|      | b) Reading passage and putting the information in graphic form  | (5X1=5)   |

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE-IV**  
**STREAM – B**

**Semester: IV**

**Hours : 6**

**Code : 14GE4GSB4**

**Credits : 3**

**LEARNING OUTCOME :**

Acquisition of effective communication skills.

**UNIT I PROSE**

**2 hours**

1. R.K.Narayan - An Astrologer's Day
2. Stephen Leacock - My Financial Career
3. O. Henry - The Gift of the Magi

**UNIT II POETRY**

**1 hour**

1. John Keats - La Belle Dame Sans Merci
2. A. K. Ramanujan - A River
3. Nissim Ezekiel - Night of the Scorpion

**UNIT III ONE ACT PLAYS**

**1 hour**

1. James R. Waugh - The Silver Idol
2. W. S. T. John Taylor - The Reunion

**UNIT IV GRAMMAR**

**1 hour**

Parts of Speech:

1. Noun
2. Adjective
3. Adverb

**UNIT V COMMUNICATION SKILLS**

**1 hour**

1. Preparing a curriculum Vitae
2. Report Writing

**COURSE BOOK:**

“ Variety of English for Effective Communication” – Book III. Ed. Dr. P.C. James Daniel. Bangalore: Harrows Publications, 2010.

**ENGLISH**  
**LANGUAGE THROUGH LITERATURE IV-14GE4GSB4**

**STREAM – B**

**QUESTION PATTERN**

**Time – 3 Hours**

**Marks - 60**

- |   |           |
|---|-----------|
| I. Choose the correct answer<br>(From Units I and II)   | (10X1=10) |
| II. Fill in the blanks<br>(From Unit IV based on grammar)   | (5X1=5)   |
| III. Match the Following<br>(Vocabulary items from Unit I)  | (5X1=5)   |
| IV. Answer any two of the following in a paragraph of 100 words each.<br>(Two out of four from Units I and II, III) | (2X5=10)  |
| V. Answer any two of the following in an essay of 300 words each<br>(Two out of four from Units I, II, III)         | (2X10=20) |
| VI. a) Preparing Curriculum Vitae.  | (5X1=5)   |
| b) Report Writing<br>(From Unit V)  | (5X1=5)   |

## **FINANCIAL ACCOUNTING - III**

**Semester: IV**

**7Hrs/Week**

**Code : 14CO4MC07**

**Credit: 6**

### **LEARNING OUTCOME:**

- Familiarizing the students with basic Principles of Partnership Accounting.
- Making the students proficient in preparing partnership accounts.

### **UNIT I (18 hrs)**

Partnership – meaning – Partnership deed – Types of partners – provision of partnership Act – fixed and fluctuating capital.

### **UNIT II (18hrs)**

Admission of partner – Revaluation of assets and liabilities – Accumulated Profits and losses – Treatment and methods of valuation of goodwill - sacrificing Ratio – Capital adjustment.

### **UNIT III (18 hrs)**

Retirement of a partner – gaining ratio – calculation of profit till the date of retirement – death of a Partner – settlement of amount due to legal representative – Life Policy accounts- Executors accounts.

### **UNIT IV (18 hrs)**

Dissolution of firm - realisation account – Garner Vs murray case – Insolvency of all partners – Treatment of unrecorded assets and Liabilities – Piecemeal distribution of cash.

### **UNIT V (18 hrs)**

Amalgamation of firms – Accounting procedure – Purchase consideration – Net Payment and Net asset method sale to Company.

### **TEXT BOOK**

S.P.Jain and K.L.Narang, Financial Accounting, Latest Edition, Kalayani Publishers; NewDelhi.

### **BOOKS FOR REFERENCES**

1. R.S. N.Pillai & Bagavathi, Advanced Accounting, 2013, S.Chand&co Ltd, NewDelhi
2. R.L. Gupta&Radhaswamy, Advanced Accounting, Latest Edition, Sultan chand & sons; NewDelhi
3. M.A.Arulanandham & K.S.Raman, Advanced accountancy, 2009, Himalya Publishing House; NewDelhi
4. S.N. Mahaswari, Advanced Accounting, Latest Edition, Vikas Publishing House (P) Ltd; NewDelhi



## BUSINESS MATHEMATICS

Semester : IV

5Hrs/Week

Code : 14CO4AC04

Credit : 4

### LEARNING OUTCOME:

- Making the students to apply various mathematical applications in Business.
- Enabling the students to appear for competitive/entrance examination.

### UNIT I

(15hrs)

Theory of sets – definition – description of sets – types of sets – properties of subsets – remark – number of subsets of a set – proper subsets – equality of sets – finite and infinite sets – universal set – venn diagram – set operations – theorem- reflective, complementary and identity properties – de Morgan’s law – number of elements in a finite set.

### UNIT II

(15hrs)

Indices and surds – definition – positive indices – laws of indices – negative index – zero and unity index – fractional index – Logarithms – functions – common logarithms – anti logarithms – application of common logarithm. Maxima and minima, definition – local maximum point and local minimum point criteria for maxima and minima.

### UNIT III

(15hrs)

Differential calculus (excluding trigonometric functions) – rules – sum rule – product rule – quotient rule – functions of a function rule – (simple problems only) maxima and minima (single variable cases) – methods of integral calculus – rule – (excluding integration by parts or fractions) simple problems only.

### UNIT IV

(15hrs)

Commercial arithmetic – interest – simple, compound, nominal and effective rate, depreciation – present value – discounting of bills – face value of bills – banker’s discount – banker’s gain – normal due date – legal due date – calculation of period for banker’s discount and true discount.

### UNIT V

(15hrs)

Matrices and determinants – matrix – meaning –types of matrices – addition – multiplication – matrix inversion – simultaneous linear equations – rank of matrix – testing consistency equations.

### TEXT BOOK:

N. Manoharan, Elango & Eswaran, Business Mathematics, Latest Edition, Palani Paramount Publication, Palani.

### BOOKS FOR REFERENCES

1. D.C. Sancheti & V.K. Kapoor, Business Mathematic, Latest Edition, sultan Chand & Sons, New Delhi.
2. Dr. S.P. Raja Gopalan, Dr. R. Sattanathan, Business Mathematics, Latest Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. P.N. Arora, S. Arora, C.A. Foundation Course, Mathematics, Latest Edition, S. Chand & Company Ltd., New Delhi.
4. V. Sundaresan & Jeya Seelan, An Introduction to Business Mathematics, Latest Edition S. Chand & Company Private Ltd., New Delhi.

## **RETAIL MARKETING**

**Semester: IV**

**4 Hrs/Week**

**Code : 14CO4CE1A**

**Credit: 3**

### **LEARNING OUTCOME:**

- Understanding the Concept of Retail Marketing.
- Learning the art of successful selling and advertising in Retail Marketing.

### **UNIT I (14hrs)**

Definitions-Features of Retailing-Tangible features-Intangible service-Economic significance of retailing-Retailing and marketing-Importance of retailing-Need for a strategic approach-Positioning-Leadership-Building Customer Loyalty-Different kinds of Loyalty.

### **UNIT II (14hrs)**

Function of retailing-Characteristics of retailing-Types of retailers-Store retailers-Non store retailers-Internet retailers-Fixed shop retailers-Small scale retailers-Large scale retailers-Departmental stores-Definitions-Characteristics-Advantages-Disadvantages-Chain store or Multiple stores-meaning-character and classification of chain store-Mail order shops-meaning-character-merits and limitations of mail order services-Co operative stores-Super markets-Hyper markets-Franchising-Shopping.

### **UNIT III (14hrs)**

Factors to be considered in site selection-Region-market area- trading zone-Types of site-Solitary site-meaning-merits and demerits-Planned shopping area-meaning-merits and demerits-Unplanned shopping area-meaning-merits and demerits-Issues to be considered in site selection-consumer choice-competitive advantage-social and structural change-huge investment.

### **UNIT IV (14hrs)**

Definitions of retail supply chain – Supply channel and channel flows-Variations of supply chain structure-External channel – Limited channel-Direct channel-Face to face selling-Direct mail – Catalogue marketing-Telemarketing-Wholesaler and-Retailer- Services to the manufacturer and retailer.

### **UNIT V (14hrs)**

Meaning and definitions of IT-Advantages of IT in retail trade-Impact of IT on modern Retail Business- Cost and productivity benefits-Marketing benefits-Advantages and Limitations of IT in retailing-Data base marketing-data mining-data mart-Business –E commerce and Data Communication-Advantages of Business E-Commerce to retailers.

### **TEXT BOOK:**

Dr.L.Natarajan, Retail Marketing 2010, Margham Publications T.Nagar, Chennai.

### **BOOKS FOR REFERENCES**

1. David Guilbert, Retail marketing, 2008, Pearson Education Ltd, Delhi.
2. Sami Finne & Hanna Sivoinen, The Retail Value Chain, 2008 Saurabh Printers Ltd , New Delhi.
3. Sandeep kumar and Sweta Bakshi , Retail marketing, 2009, A.K.publication-New Delhi.
4. Michael Levy,Barton A Weitz and Ajay Pandit,Retailing Management,2008, Tata McGraw-Publishing Company, New Delhi.

## **BUSINESS MANAGEMENT**

**Semester: IV**  
**Code : 14CO4CE1B**

**4 hrs/week**  
**Credit: 3**

### **LEARNING OUTCOME:**

- Enabling the students to understand the basic concepts in Management.
- Enabling the students to learn Management skills, Techniques.

### **UNIT I** **(14hrs)**

Management: Concept – Importance of Management – Nature – Management: Science or Art. Management functions – management role – functions at various levels of management. Top management – Functions of Board of Directors – Functions of Chief Executive – Functional areas of management – Management skills – Top management skills-change management-TQM-retail management.

### **UNIT II** **(14hrs)**

Planning – Concept – Nature – Importance of planning – steps – types – corporate and functional planning – strategic and operational planning – long term and short term planning – types of plans – planning in Indian organizations. Decision Making – concept – types of decision making – decision making process – effective decision – Guidelines for making effective decision – Individual Vs Group decision making.

### **UNIT III** **(14hrs)**

Organizing – Concept – organization theory – classical organization theory – neo classical organization theory – Modern organization theory: System approach, contingency approach – Factors affecting organization structure – environment – strategy – technology – size of organization – people.

### **UNIT IV** **(14hrs)**

Directing – concept – principles of direction - direction and supervision – effective supervision – order giving – techniques of direction – directing and human factor – managerial models. Leadership – concept – Difference between leadership and management – leadership theories – charismatic leadership theory – trait theory – behavioural theory – situational theory.

### **UNIT V** **(14hrs)**

Controlling – concept – controlling and other functions – steps – types – control areas – controlling and management by exception – benefits of management by exception – design of effective control system – essentials of effective control system – behavioral implications of control – causes of resistance to control.

### **TEXT BOOK**

L.M.Prasad, Principles and Practice of Management, 2006, Sultan chand & sons, New Delhi.

### **BOOKS FOR REFERENCES**

1. K.Ravichandran, S.Nakkiran; Principles of Management, 2009, Avinash paperbacks; Delhi.
2. R.Sivarethnamohan, P.Aranganathan; Principles of Management, 2008, CBA Publishers.
3. Upendra kaushok, Smita Bhatnagar; Principles & Practice of Management, 2008, Aavishkar publishers, distributors, Jaipur.

## **RISK MANAGEMENT & INSURANCE**

**Semester: IV**  
**Code : 14CO4NE02**

**2 hrs/week**  
**Credit: 2**

### **LEARNING OUTCOME:**

- Enabling the students to learn the risk and methods of handling risks in insurance business.
- Enabling the students to understand the Life insurance and Privatization of insurance in India.

### **UNIT I (6 hrs)**

Nature and scope of risk management -methods of handling risks-prevention of risk.

### **UNIT II (6 hrs)**

Avoiding risks - reduction of risks - shifting of risks - acceptance of risks - spreading of risks.

### **UNIT III (6 hrs)**

Insurance-meaning -definition-characteristics of insurance contract-functions- importance- uses - classification of insurance-principles of insurance contract.

### **UNIT IV (6 hrs)**

Life insurance -essentials – classification - assignment of life policies - LIC of India.

### **UNIT V (6 hrs)**

General Insurance--fire- marine - accidents-health-property-vehicle-banc assurance.

### **TEXT BOOK**

Course Material prepared by the Department of Commerce

### **BOOKS FOR REFERENCES**

1. B.D.Bhargava, Principles of Insurance, 2009,Pearl Books, New Delhi.
2. M.N.Mishra &S.B.Mishra Insurance Principles & Practice,2010,S.Chand, New Delhi.
3. Dr.E. Dharmaraj, Elements of Insurance, 2009,Simres Publications.
4. Dr.N.R.Nagarajan,Principles and Practice of Insurance,2002, M.M. Publishers.
5. Dr.P. Periasamy, Principles &Practice of Insurance, 2009,Himalya publishing House, New Delhi.

### Continuous Internal Assessment for Non – Major Elective and Skill based Electives Theory

Components	Marks
Test – 1	30
Test – 2	30
Preparation of Insurance Plan - I	10
Collection of leading Insurance Plan – II	10
Quiz – III	10
Assignment - IV	10
<b>Total</b>	<b>100</b>

#### INTERNAL QUESTION PATTERN

Marks 30

##### Part-A

(Answer any Five questions out of Eight Questions- short answer) 1-8

5×1=5

##### Part-B

(Answer any Three questions out of Five Questions) 9-13

3×3=9

##### Part-C

(Answer any Two questions out of Three Questions) 14-16

2×8=16

## SKILL BASED ELECTIVE

### WEB DESIGNING LAB

(For students of Commerce, Commerce with CA, Business Administration)

Semester: IV

2hrs/week

Code : 14CA4SKC2

Credit:2

1. Simple web page for text formatting
2. Working with colors
3. Web page with hyper links
4. Web page with image
5. Web page with lists
6. Web page with frames
7. Application Form – Resume preparation using images.
8. Website creation (College)

#### INTERNAL CONTINUOUS ASSESSMENT FOR NON – MAJOR ELECTIVE AND SKILL BASED ELECTIVES PRACTICAL

Components	Marks
Practical Test – 1	30
Practical Test – 2	30
Lab Performance	10
Lab Records	10
Quiz	10
Lab Attendance	10
<b>Total</b>	<b>100</b>

## BUSINESS LAW

Semester: V  
Code : 14CO5MC08

6hrs/week  
credit: 5

### LEARNING OUTCOME:

- In order to have the basic knowledge on laws governing business.
- To familiarize the students about the basic concept of business law.

### UNIT I (18 hrs)

Indian contract Act 1872: Definition – Essential elements of a valid contract -classification of contract – conditions or rules regarding offer and acceptance – kinds of offer – revocation of offer and acceptance.

### UNIT II (18 hrs)

Consideration – rules of consideration – privity of contract – exceptions to the privity of contract – exception for contract without consideration – capacity to contract – minor – law relating to Minors agreement – persons of unsound mind – person disqualified by law.

### UNIT III (18 hrs)

Free consent – meaning and definition – coercion – essentials of coercion – threat to commit suicide – difference between coercion and duress – undue influence – meaning – contract with pardhanishin women – misrepresentation – meaning – fraud – essential elements of fraud – mistake – kinds of mistake.

### UNIT IV (18hrs)

Sale of goods Act 1930: Definition – formation of contract of sale – sale and agreement to sell – sale and hire purchase agreement – sale and barter or exchange – sale and bailment – subject matter of contract – classification of goods - document of title to goods – condition and warranties.

### UNIT V (18 hrs)

Carriage of goods act: Carriage by land – responsibility of railway as carriers- carriage by sea – contract of affreightment – charter party – bill of lading – carriage by air – liability of air carrier – document of carriage - Carriage by sea .

### TEXT BOOK:

R.S.N.Pillai & Bhagwathi ,2005,Business Law , S.Chand and company; NewDelhi.

### BOOKS FOR REFERENCES:

1. N.D.Kapoor ,2009,Business law,Sultan chand and sons;NewDelhi.
2. P.C. Tulsian ,2007,Business law,Tata McGraw hill publishing; NewDelhi.
3. S.Kathiresan Dr.V.Radha, 2003,Business law, Prasanna Publishers;Chennai.

## **CORPORATE ACCOUNTING**

**Semester: V**  
**Code : 14CO5MC09**

**6 hrs/week**  
**Credit: 5**

### **LEARNING OUTCOME:**

- Familiarizing the students with the accounting procedures for issue of shares and debentures of a company
- Developing skill in preparation of company's financial statements

### **UNIT I** **(18 hrs)**

Company accounts-introduction-formation of a company-commencement of business-shares-accounting procedure for issue of shares at par-at discount and at premium-pro-rata allotment-forfeiture-reissue of shares at discount-premium.

### **UNIT II** **(18 hrs)**

Issue of preference shares and its redemption procedure- Debentures- issue of debentures- provision for redemption of debentures- redemption - various methods - ex interest and cum interest quotations-interest on own debentures.

### **UNIT III** **(18 hrs)**

Financial statements—requirements and contents- preparation of financial statements-Part I&II schedule VI of companies Act 1956-statutory and accounting standard requirements-- profit prior to incorporation.

### **UNIT IV** **(18 hrs)**

Amalgamation-in the nature of merger-in the nature of purchases-disclosure requirements AS-14-purchase consideration-accounting in the books of transferor company- in the books of the transferee company-pooling of interests method-purchase method absorption, internal reconstruction and external reconstruction of joint stock companies. (simple problems only)

### **UNIT V** **(18 hrs)**

Liquidation of companies- Liquidator's statement of affairs - Liquidator's final statement of accounts.

### **TEXT BOOK**

R.L. Gupta & Radhaswamy, Corporate accounting, 2006, Sultan Chand & Sons, New Delhi.

### **BOOKS FOR REFERENCES**

1. M.C.Shukla & T.S Grewel, Advanced Accounts, Latest Edition, S.Chand&Co Ltd.
2. M. A.Arulanandam&K.S.Raman, Advanced Accountancy, 2009 Himalaya Publishing House, New Delhi.
3. T.S.Reddy&A.Murthy Advanced Accountancy, 2011, Margham Publishing House, Chennai.
4. R.S.N.Pillai & Bagavathi, Advanced Accounting, 2008 S.Chand&Co Ltd, New Delhi.

**Note:** The percentage of marks for theory and problems is 20% and 80%



## **INCOME TAX**

**Semester: V**

**6 hrs/week**

**Code : 14CO5MC10**

**Credit: 5**

### **LEARNING OUTCOME:**

- Enabling students to compute taxable income under various heads of income.
- Enabling students to become income tax assessors.

### **UNIT I**

**(18 hrs)**

Definition of Previous year, Assessment Year, Persons, Assessee, Income, Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditure, Determination of Residential Status - Residential Status and incidence of Tax, Income exempted under sec.,10, Basis of charge

### **UNIT II**

**(18 hrs)**

Salary –meaning and forms of salary-forms and taxability of allowances-forms, valuation and taxability of perquisites-deductions from salary u/s 16 and u/s 80C- Computation of salary income

### **UNIT III**

**(18 hrs)**

Rent -meaning and types - Types of House property- Taxability of income from let out property- taxability of income from self-occupied property- taxability of income from self-occupied property- tax treatment of unrealized rent and arrears of rent- computation of income from house property-

### **UNIT IV**

**(18 hrs)**

Business Income-basic principles for computing business income-chargeable business incomes- deductions/allowances- specific deductions under the Act, specific disallowances under the Act, permissible methods of valuation of closing stock-computation of income from business or profession

### **UNIT V**

**(18 hrs)**

Capital Gains-definition-exceptions-capital gains exempted from income tax-transfer - cost of acquisition and cost of improvement- long term and short term capital gains–income from other sources and its computation.

### **TEXT BOOK**

V.P Gaur, and Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi, (current publication)

### **BOOKS FOR REFERENCES**

1. Bagavathi Prasad, Income Tax Law and Practice, Wishwa Prakashan, New Delhi(latest)
2. H.C. Mehrotra, Income Tax Law and Practice, 1995, Sahitya Bhavan Publications, Agra.
3. C.S. Kaushal Kumar Agrawal, Insight into Income tax, Atlantic Publishers and Distributors Pvt Ltd., New Delhi, s(latest)
4. Vinod. K.Singhania, Students Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi (Latest Edition)

## **COSTING METHODS AND TECHNIQUES**

**Semester: V**

**6hrs/Week**

**Code : 14CO5MC11**

**Credit:5**

### **LEARNING OUTCOME:**

- Enabling the students to have working knowledge of the various components of cost and their ascertainment and treatment.
- Enabling the students to understand the principles and the procedure of cost accounting and to help them to apply it in a practical situations.

### **UNIT I**

**(18 hrs)**

Introduction-cost accounting and Management Accounting-Cost sheet-Cost Concepts-Scope and Objectives of cost accounting-Cost classification-Installation of costing system- limitations - Reconciliation of cost and financial accounts.

### **UNIT II**

**(18 hrs)**

Material Cost-Purchase Procedure-Store keeping and Inventory Control and management-Pricing issue of materials- and accounting thereof-identification of slow and non-moving and fast moving item-ABC Analysis-VED analysis-Treatment of Scrap, Spoilage, defectives.

### **UNIT III**

**(18 hrs)**

Labour Cost-Remuneration methods- monetary and non-monetary incentive schemes-pay-roll procedures-labour analysis-idle time-measurement of labour efficiency-and productivity-analysis of non-productive time and their cost, labour turnover and remedial measures-treatment of idle time and overtime.

### **UNIT IV**

**(18 hrs)**

Overheads-Direct expenses-nature, collection and classification of direct expenses and treatment-production overheads-distribution, appropriation, absorption, by products, use of predetermined recovery rates, treatment of under and over-absorption, administration, selling and distribution overheads.

### **UNIT V**

**(18 hrs)**

Job and Batch Costing,-Operating costing-Process costing- Equivalent production- (excluding by-products and Joint products).

### **TEXT BOOK**

S.P Jain and K.L Narang, Advanced Cost Accounting, 2008, Kalyani Publishers, New Delhi.

### **BOOKS FOR REFERENCES:**

1. S.P. Iyengar, Cost accounting Principles and practices, 2002,Sultan Chand & Sons, New Delhi.
2. B.K. Bhar, cost Accounting methods and Problems, 2001, Academic Publishers, Calcutta.
3. Ashish K. Bhattacharya, Principles and practice of Cost Accounting, 1996, New Delhi.
4. Saxena C.D.,Vahist, Cost and Management Accounting , 2006, Sultan Chand &Sons, New Delhi.

**Note:** The percentage of marks for theory and problems is 20% and 80%

## **CORPORATE COMMUNICATION**

**Semester: V**

**4 hrs/week**

**Code : 14CO5CE2A**

**Credit: 3**

### **LEARNING OUTCOME:**

- Enabling the students to understand the basic principles of business communication.
- Enabling the students to acquire letter writing skills.

### **UNIT I**

**(14 hrs)**

Communication-meaning and objectives-the importance of communication –communication process – barriers and overcoming barriers to business communication – communication approaches – Recent trends in communication.

### **UNIT II**

**(14 hrs)**

Format of business letter – letters for different kinds – sales –circular- enquiry- offer and quotations-order- complaints and adjustment- collection letters

### **UNIT III**

**(14 hrs)**

Corporate Communication -Correspondence of company secretary with shareholders and directors - Company meetings – drafting agenda for board meeting and company meeting – drafting minutes of meetings

### **UNIT IV**

**(14 hrs)**

Report drafting – forms -structure – types – drafting of sales report

### **UNIT V**

**(14 hrs)**

Electronic media in communication – telecommunication – tele conferencing – use of computers for information handling- Green Initiatives.

### **TEXT BOOK**

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

### **BOOKS FOR REFERENCES**

1. Rajendra Pal & J.S. Korlahallil, Business Communication, 2006, Sultan Chand & Sons, New Delhi
2. B.C. Urmial Rai, S.M. Rai, Business Communication, 2009, Himalaya Publishing House, New Delhi
3. B.C. Ramesh Tiwari, Business Communication, 2006, Pointer Publishers, Jaipur
4. Courtland L. Boree, John V. Thill, Business Communication Today, Latest Editions, Mc Graw-Hill, Inc, Newyork

## **CORPORATE MANAGEMENT**

**Semester: V**  
**Code : 14CO5CE2B**

**4hrs/week**  
**Credit: 3**

### **LEARNING OUTCOME:**

- Enabling the students to learn the administration and management of corporate form of business.
- Enabling the students to learn statutory provisions for administrating a company.

### **UNIT I** **(14 hrs)**

Company – Definition- characteristics – kinds of companies-public and private company, one person company-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract- memorandum of association-Articles of association.

### **UNIT II** **(14 hrs)**

Management & Administration – Directors – appointment – qualification & disqualification – position – power & duties – Retirement – Liabilities – Removal of Directors.

### **UNIT III** **(14 hrs)**

Corporate Governance-meaning- importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/ CFO certification-Role of management-Information to share holders-CG Report- Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holder's rights-Postal ballot-whistle blower policy.

### **UNIT IV** **(14 hrs)**

Meetings & Resolutions – Kinds of Meetings voting – Proxies – Resolutions – Minutes – Adjournment of a Meeting-Corporate Social Responsibility.

### **UNIT V** **(14 hrs)**

Winding up of companies – Modes – Compulsory winding up by the Tribunal – Kinds of Voluntary winding up – Legal provisions applicable to compulsory winding up.

### **TEXT BOOK**

1. Kapoor, N.D., 'Elements of Company Law', Latest Edition, Sultan Chand & Sons, New Delhi.
2. P.P.S.Gogna 'Company Law(Corporate Law)' 2013,Ninth Revised Edition S.Chand & Company Ltd, Ram Nagar, New Delhi.

### **BOOKS FOR REFERENCES**

1. Subhash Chandra Das, Corporate Governance, 2009, PHI Learning Private Limited, New Delhi.
2. Vinod Kothari, The Companies Act, 2013, Lexis Nexis Publication, Haryana
3. Autar Singh, 'Company Law', 1986,Eastern book co., Lucknow,
4. Ashok k. Bagrial, 'Company Law', 1992, Vikas Publishing house Pvt. Ltd., New Delhi,.
5. Rajendra Pal & J.S. Korlahallil, Business Communication, 2006, Sultan Chand & Sons, New Delhi.

## FUNDAMENTALS OF ACCOUNTING PACKAGE - (LAB)

**Semester: V**

**2hrs/week**

**Code : 14CO5SK03**

**Credit: 2**

### **LEARNING OUTCOME:**

- Enabling students to automate accounts using accounting software
  - Enabling students to automate inventory using accounting software
1. Tally Introduction
  2. Company Creation
  3. Creation of groups, ledger, single and multiple
  4. Vouchers and Journals
  5. Creation ledger accounts and preparation of trial balance, trading and profit and loss account and balance sheet
  6. Use of function keys and entering various journals to understand adjustments
  7. Preparation of final accounts with adjustments.
  8. Creation of stock groups, stock category and stock items
  9. Statement of stock summary -go down wise
  10. Bank reconciliation of statement

Continuous Internal Assessment for Non – Major Elective and Skill based Electives Practical

<b>Components</b>	<b>Marks</b>
Practical Test – 1	30
Practical Test – 2	30
Lab Performance	10
Lab Records	10
Quiz	10
Lab Attendance	10
<b>Total</b>	<b>100</b>

## COMPANY LAW

**Semester: VI**

**6hrs/week**

**Code : 14CO6MC12**

**credit: 5**

### **LEARNING OUTCOME:**

- To educate the students about the formation of the company.
- To enable the students to acquaint the knowledge about membership and meetings of a company.

### **UNIT I**

**(18 hrs)**

Definition of company – characteristics of a company – company distinguished from partnership – classification of companies – on the basis of incorporation,- liability – number of members – control-ownership – foreign company.

### **UNIT II**

**(18 hrs)**

Formation of company – Incorporation of company – certificate of incorporation – promoter – functions of a promoter – legal status of a Promoter – fiduciary position – provisional contracts.

### **UNIT III**

**(18 hrs)**

Memorandum of Association – contents of memorandum – Doctrine of ultra vires – Articles of association – contents of articles – Distinction between articles of association and memorandum of association – Doctrine of indoor management – Exceptions.

### **UNIT IV**

**(18 hrs)**

Membership in a company – members and shareholder – distinction – cessation of membership – Rights and liabilities of members – company management – Directors – Appointment of directors – position of directors – powers, duties and liabilities of directors.

### **UNIT V**

**(18 hrs)**

Meetings and proceedings- kinds of meeting – General meetings of shareholders – Annual general meeting – extraordinary general meeting – winding up – meaning – modes of winding up.

### **TEXT BOOK:**

N.D.Kapoor, 2009, Mercantile Law-28<sup>th</sup> edition 2004, Sultanchand & Sons;NewDelhi

### **BOOKS FOR REFERENCES:**

1. N.D. Kapoor, 2009, Company law, Sultanchand & Sons;NewDelhi.
2. S.Kathiresan & Dr.V.Radha, 2003, Company law, Prasanna publishers;Chennai.
3. Ashok K.Bagriyal, 2005, Company law, Vikas publishing house;NewDelhi.

## **MANAGEMENT ACCOUNTING**

**Semester: VI**

**6hrs/week**

**Code : 14CO6MC13**

**Credit: 5**

### **LEARNING OUTCOME:**

- Enabling the students to apply the accounting techniques in managerial decisions.
- Enabling the students to become financial manager.

### **UNIT I**

**(18hrs)**

Management Accounting – Meaning – Functions – Objects – Advantages and Limitations – Scope – Difference between Financial Accounting and Management Accounting – Ratio Analysis – Significance – Utility – Trend Analysis – Comparative and common size statements.

### **UNIT II**

**(18 hrs)**

Fund flow analysis – Concept of Fund – Working capital statement – Sources and uses of funds – preparation of fund flow statement – Cash flow analysis – Meaning – difference between cash flow statement and fund flow statement – preparation of cash flow statement.

### **UNIT III**

**(18hrs)**

Marginal costing – Basic concepts – Marginal and absorption costing - BEP analysis – CVP analysis – Differential cost analysis – application for management decision making.

### **UNIT IV**

**(18hrs)**

Standard costing and variance analysis – Difference between estimated and standard cost steps for establishing standard costing system – Analysis of variances – Material variances – Labour variance – Overhead variance – Sales and profit variances.

### **UNIT V**

**(18 hrs)**

Budget and Budgetary control- different types of budgets-advantages- limitations-zero base budgeting-responsibility accounting.

### **TEXT BOOK**

R.S.N. Pillai, Management Accounting, Latest Edition, S.Chand & Company Ltd., New Delhi,

### **BOOKS FOR REFERENCES**

1. H.V.Jhamb, Fundamentals of Management Accounting , 2008,Books India, New Delhi,
2. S.N. Maheswari, Mangement Accounting, 2006, Sultan Chand & Sons, New Delhi,
3. Jain & Narang, Cost Accounting , 2008, Kalyani Publishers, New Delhi,
4. Shashik K.Gupta, R.K.Sharma, N. Gupta, Management Accounting, Kalyani publishers, New Delhi,

**Note: The percentage of marks for theory and problems is 20% and 80%**

## AUDITING

**Semester: VI**

**6 hrs/week**

**CODE : 14CO6MC14**

**Credit: 5**

### **LEARNING OUTCOME:**

- Acquiring knowledge in various types of audit.
- Understanding the process of conducting audit of a business concern.

### **UNIT I**

**(18hrs)**

Origin of audit-Definition – difference between book keeping, accountancy and auditing and investigation- qualities of an auditor- audit objectives and scope of audit – internal audit and statutory audit- kinds – Internal check – Internal Audit – Audit Notebook – Audit working papers – Audit programme.

### **UNIT II**

**(18hrs)**

Vouching – meaning importance – Vouchers – Vouching of cash transactions – Teeming and Lading method of frauds – Vouching of Trading Transactions.

### **UNIT III**

**(18hrs)**

Verification and Valuation of Assets and Liabilities- meaning of verification- problems in valuation of assets-valuation of assets in inflationary period-fixed assets- mode of valuation of fixed assets, floating or current assets-mode of valuation of floating assets-wasting assets-valuation of wasting assets-intangible assets-auditor's position as regards valuation of assets-verification and valuation of different classes of assets-verification of liabilities-share capital, trade creditors, bill payable, outstand expenses and contingent liabilities.

### **UNIT IV**

**(18hrs)**

Audit of joint stock companies, qualification of an auditor- His disqualifications-His appointment-rotation of auditors- removal of an auditor-remuneration and expenses of an auditor-powers and duties of an auditor-rights and powers of an auditor- status of an auditor-duties of an auditor- audit of share capital- audit of share transfer, unclaimed dividend- auditor's report- liabilities of an auditor under Companies Act under of Law of Agency-liabilities of an auditor to third parties.

### **UNIT V**

**(18hrs)**

Auditing in an EDP environment- its need its problems-definition- control in EDP environment-application control- effects of EDP auditing control over processing audit approach in an EDP environment- computer assisted auditing techniques-Computer audit programmes.

### **TEXT BOOK**

B.N. Tandon, Practical Auditing, 2011 S.Chand & Company Ltd, NewDelhi.

### **BOOKS FOR REFERENCES:**

1. Dinakar Pagare, A Practice of Auditing, 2006, Sultan Chand & Sons;NewDelhi.
2. Varsha Anapure & Mukund Ainapure, Auditing and Assurance, Asoke K.Ghosh, 2009 PHI learning private Ltd,
3. R.G. Saxena, Principles of Auditing, 1982, Himalaya Publishing House,NewDelhi
4. G.S.Mehta, K.K.Vyas, Mukesh vyas, Auditing, 2004, J.V.Publishing House.



## COMPUTER PRACTICAL'S IN ACCOUNTING PACKAGE - (LAB)

**Semester: VI**

**6hrs/week**

**Code : 14CO6MC15**

**Credit: 5**

### **LEARNING OUTCOME:**

- Enabling the students to automate accounts and inventory using accounting software.
  - Enabling the students to compute tax under TDS, TCS, Service tax.
1. Tally Introduction
  2. Company Creation
  3. Creation of groups, ledger, single and multiple
  4. Creation of cost category and cost centers
  5. Vouchers and Journals
  6. Creation ledger accounts and preparation of trial balance, trading profit and loss account and balance sheet
  7. Use of function keys and entering various journals to understand adjustments
  8. Preparation of final accounts with adjustments.
  9. Creation of stock groups, stock category and stock items
  10. Entering data in stock groups of a departmental store
  11. Statement of stock summary
  12. Bank reconciliation of statement
  13. Creating purchase and sales orders
  14. Service tax
  15. Pay roll
  16. Tax deducted at source
  17. Tax collected at source

### **TEXT BOOK**

Namrata Agarwal , Tally 9, Dreamtech Press, 2009.

### **BOOKS FOR REFERENCES:**

A.KNandhani& K.K. Nandhani, Implementing Tally, 2010, BPB Publications, New Delhi,

**Total practical hours weekly: 4**

**Total teaching cum demonstration hours weekly: 2**

## **FINANCIAL MARKETS AND SERVICES**

**Semester: VI**

**4 hrs/week**

**Code : 14CO6CE3A**

**Credit: 3**

### **LEARNING OUTCOME:**

- Enabling the students to understand the contemporary theory and practice of Indian Financial Markets
- Familiarizing the students with the various types of financial services

### **UNIT I**

**(14 hrs)**

The financial system- its functions-financial concepts-financial assets-financial intermediaries-financial markets - classification-capital market - industrial securities market-Government securities markets-- Long term loan market-importance of capital markets-financial rates of return-financial instruments

### **UNIT II**

**(14 hrs)**

Financial services- meaning-scope-features-importance- causes for financial innovation - the new product and services-innovative financial instruments

### **UNIT III**

**(14 hrs)**

Mutual funds – meaning-definition – fund unit Vs share-types of funds -organisation of the fund- net asset value calculation- selection of a fund –commercial banks & mutual funds.

### **UNIT IV**

**(14 hrs)**

Merchant banking-meaning-services of merchant banks-qualities required of merchant bankers-guidelines of SEBI for merchant bankers.

### **UNIT V**

**(14 hrs)**

Factoring–meaning-terms and conditions-functions-types of factoring –cost of factoring-benefits-factoring in India.

### **TEXT BOOK**

E.Gorden &K.Natarajan, Financial Markets and Services, 2010, Himalaya Publishing House;

### **BOOKS FOR REFERENCES:**

1. Prof. Shri Ram Khanna, Financial Markets in India and Protection of Investors 2004 New century publications ,
2. G.Ramesh Babu, Financial Markets and Institutions, 2006
3. Dr.S. Maria John, Financial Markets and Institutions, 2004 Palani Paramount Publications , Palani,
4. Dr.s.Gurusamy , Financial Markets and Institutions, 2009, Tata McGraw-Well Publishing Company, New Delhi,

## SERVICES MARKETING

Semester : VI

4 hrs/week

Code : 14CO6CE3B

Credit: 3

### LEARNING OUTCOME:

- Enabling the students to understand the basic concepts of marketing in services and need for strategic planning
- Enabling the students to acquaint with challenges and competitive issues of marketing services

### UNIT I

(14 hrs)

Services Marketing- introduction-growth of the service sector-the concept of services-definition of the services- nature of the services-characteristics of services- classification of services-need for services marketing-obstacles in service marketing-role of services in an economy.

### UNIT II

(14 hrs)

Consumers in service industry- buyer characteristics-buyer decision making process-individual consumer and organizational consumer- Service marketing mix- the seven Ps: product decision, pricing-strategies and tactics, promotion of services and placing of distribution methods for services-additional dimension in service marketing-people- physical evidence and process.

### UNIT III

(14 hrs)

Pricing in services-steps involved in pricing decisions-factors affecting pricing decisions-methods in pricing-pricing strategies- service promotion-promotion mix for services- advertising-steps in advertising process-direct marketing.

### UNIT IV

(14 hrs)

Globalization of services in international market-introduction-challenges to global service marketers-successful global service marketing-typical international services- launching of services in the international market- strategic implications of international services marketing-global brand dominance in the service industries- globalization and corporate culture.

### UNIT V

(14 hrs)

Bank marketing-tourism marketing-hospital marketing-airline marketing.

### TEXT BOOK

Vasanthi Venugopal & Raghu ,Services Marketing,2009,margham publications, Chennai.

### BOOKS FOR REFERENCES

1. Christopher Tovelock, Johan Writz, Jayant Chatterjee; Service Marketing people, Technology, strategy; 2010, Pearson publication; Newdelhi
2. Rajendra Nargundkar, Service Marketing – Text & cases, 2010,Tata McGraw –Hill Publishing company limited; Newdelhi.
3. Dr.L.Natarajan,Services Marketing,2009,margham publications, Chennai.
4. Dr. S. Shajahan& P.K. Sinha & S.C. Sahoo Text & cases, 2010,Tata McGraw –Hill Publishing company limited; Newdelhi.

## **WOMEN ENTREPRENEURSHIP**

**Semester: VI**

**2Hrs/Week**

**Code : 14CO6SK04**

**Credit: 2**

### **LEARNING OUTCOME:**

- Enabling the students to have knowledge on Entrepreneurship Development.
- Helping the students to know the various financial supports and assistance offered by government.

### **UNIT I (6hrs)**

Introduction to entrepreneurship- Meaning -Definitions and characteristics-Entrepreneurs role in economic development -Types of women entrepreneurs.

### **UNIT II (6hrs)**

How to start a small scale industry- Business idea-Identifying business opportunity-Forms of ownership-Insurance-Government clearances and Tax concession.

### **UNIT III (6hrs)**

Project Report- Meaning- Purpose of project report- Process of preparing project report-Component of project report-Model project.

### **UNIT IV (6hrs)**

Concepts and Scope of Women entrepreneur- Introduction- Concept of women entrepreneurs- Development and growth of women entrepreneurs in India-Problems and remedial measures- Opportunities for women entrepreneurs

### **UNIT V (6hrs)**

Financial support- - DIC- TIIC- NEEDS-UYEGP - MSME - Micro credit system -Role of SHG in promoting women entrepreneurship- - Successful Women Entrepreneurs

### **TEXT BOOK:**

Course material prepared by the department of commerce.

### **BOOKS FOR REFERENCES:**

1. B.L.Gupta and Anil Kumar , Entrepreneurship Development, 2009, Mahamaya publishing house, New Delhi.
2. C.B.Gupta and N.P.Srinivasan4Entrepreneurial Development, 2009, Sultan chand &Sons, New Delhi.
3. Dr.Vasant Desai ,Small scale Industries and Entrepreneurship, 2010, Himalaya publishing house, New Delhi.
4. Gorden and Natarajan ,Entrpreneurship Development, 2005, Himalaya publishing house, New Delhi.
5. M.Soundarapandian ,Women entrepreneurship Issues and strategies , 1999, Kanishka publishers, New Delhi,

**CONTINUOUS INTERNAL ASSESSMENT FOR NON – MAJOR ELECTIVE  
AND SKILL BASED ELECTIVES THEORY**

<b>Components</b>	<b>Marks</b>
Test – 1	30
Test – 2	30
Preparing a model project report-I	10
Preparing a small product-II	10
Advertising the prepared product –III	10
Assignment	10
<b>Total</b>	<b>100</b>

**INTERNAL QUESTION PATTERN**

**Marks 30**

**Part-A**

(Answer any Five questions out of Eight Questions- short answer) 1-8

**5×1=5**

**Part-B**

(Answer any Three questions out of Five Questions) 9-13

**3×3=9**

**Part-C**

(Answer any Two questions out of Three Questions) 14-16

**2×8=16**