

## COURSE STRUCTURE FOR B.COM (SSC)

### SEMESTER - I

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
	Tamil	15ULTA11	Tamil Paper –I Cheyyul , Elakkanam,Urainadai, Sirukathai,Elakkia Varalaru	6	3	50	50	100
	French	15ULFB11	Paper I Elementary French and Commercial Terms					
II	English	15UGEN11 Stream (A/B/C)	General English	6	3	50	50	100
III	Core - I	15USCC11	Basic Financial Accounting	5	4	50	50	100
	Core – II	15USCC12	Principles of Management	5	4	50	50	100
	Allied	15USCA11	Economics for Business	6	5	50	50	100
IV	Foundation Course	15UFPD11	Personality Development	2	2	50	50	100
				<b>30</b>	<b>21</b>	<b>300</b>	<b>300</b>	<b>600</b>

### SEMESTER - II

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
	Tamil	15ULTA21	Tamil Paper –I Cheyyul , Elakkanam,Urainadai, Sirukathai,Elakkia Varalaru	6	3	50	50	100
	French	15ULFB21	Paper I Elementary French and Commercial Correspondence					
II	English	15UGEN21 Stream (A/B/C)	General English	6	3	50	50	100
III	Core - III	15USCC21	Financial Accounting	5	4	50	50	100
	Core – IV	15USCC22	Principles of Marketing	5	4	50	50	100
	Allied	15USCA21	Indian Economy for Development	6	5	50	50	100
IV	Foundation Course	15UFVE21	Value Education	2	2	50	50	100
V	NCC/NSS/Sports				<b>1</b>			
				<b>30</b>	<b>22</b>	<b>300</b>	<b>300</b>	<b>600</b>

### SEMESTER - III

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - V	15USCC31	Advanced Financial Accounting	6	4	50	50	100
	Core – VI	15USCC32	Corporate Law	6	4	50	50	100
	Core – VII	15USCC33	Banking And Insurance	6	4	50	50	100
	Allied	15USCA31	Mathematics for Commerce	6	5	50	50	100
	Skill Based Subject	15USCS31	Commerce Practical	2	2	50	50	100
	Non – Major Elective	15USCN31	Business Set Up	2	2	50	50	100
IV	Foundation Course	15UFES31	Environmental Studies	2	2	50	50	100
VI	Self Study Course(Optional)	15USCSS1	Advertising		+1			100
				<b>30</b>	<b>23 + 1</b>	<b>300</b>	<b>300</b>	<b>700+100</b>

### SEMESTER IV

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - VIII	15USCC41	Logistics Management	6	4	50	50	100
	Core – IX	15USCC42	Business Correspondence	6	4	50	50	100
	Core Elective	15USCE41	Cost Accounting	6	5	50	50	100
	Allied	15USCA41	Statistics For Commerce	6	5	50	50	100
	Skill Based Subject	15USCS41	Communication Skills	2	2	50	50	100
	Non – Major Electives	15USCN41	Principles of Accountancy	2	2	50	50	100
IV	Foundation Course	15UFYM41	Yoga and Meditation	2	2	50	50	100
V	Extension Activities		Community Development Programme		1			
VI	Self Study Course (Optional)	15USCSS2	Retail Management		+1			<b>100</b>
				<b>30</b>	<b>24+2</b>	<b>350</b>	<b>350</b>	<b>700+100</b>

## SEMESTER V

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – XI	15USCC51	Income Tax	7	5	50	50	100
	Core – XI	15USCC52	Business Law	7	5	50	50	100
	Core – XII	15USCC53	Corporate Accounting	7	6	50	50	100
	Core Elective	15USCE51	Business Information System	5	5	50	50	100
	Skill Based Subject	15USCS51	Salesmanship	4	4	50	50	100
VI	Self Study Course (Compulsory)	15USCSS3	Entrepreneurial Development		1			100
				<b>30</b>	<b>25+1</b>	<b>250</b>	<b>250</b>	<b>500+100</b>

## SEMESTER -VI

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – XIII	15USCC61	Income Tax Practice	6	5	50	50	100
	Core – XIV	15USCC62	Industrial Law	6	5	50	50	100
	Core – XV	15USCC63	Management Accounting	6	5	50	50	100
	Core XVI	15USCC64	E Accounting	6	5	50	50	100
IV	Project	15USCP61	Project	6	5	50	50	100
				<b>30</b>	<b>25</b>	<b>250</b>	<b>250</b>	<b>500</b>

<b>SEMESTER - I</b>			
<b>CORE- I</b>	<b>BASIC FINANCIAL ACCOUNTING</b>		
<b>Code: 15USCC11</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits: 4</b>

### **Objectives**

- **To enable the students to learn the fundamental aspects of Financial Accounting**
- **To enable the students to work out simple problems of Financial Accounting**

**Theory 40 Marks: Problems 60 Marks**

### **UNIT I**

Meaning and Scope of Accounting – Basic Accounting Concepts – Classification of Accounts – Double entry book keeping – Journal – Ledger – Preparation of Trial Balance.

### **UNIT II**

Preparation of Cash Book – Single entry – Double entry- Triple entry - Petty cash book - Preparation of Final Accounts of a sole trading concern with adjustments - Bank Reconciliation Statement.

### **UNIT III**

Preparation of Receipts & Payments accounts – Income & Expenditure account and Balance sheet of non trading concerns.

### **UNIT IV**

Single entry system – Meaning – Features – Defects – Differences between single and double entry – Methods – Account current & Average Due date.

### **UNIT V**

Depreciation – Meaning – Causes – Types – Straight Line method – Written down value method, Annuity method.

### **Text Book:**

T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, Chennai.

### **Books for Reference:**

1. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Dr.S.Arulraj Ponnudurai – Accountancy I & II, Sathya Publications, Tirunelveli.
3. S.P.Jain & K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
4. M.C.Shukla & T.S.Grewal, Advanced Accounting, S Chand, New Delhi.
5. P.C. Tulsian, Financial Accounting S Chand, New Delhi.
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting – Kalyani Publishers, New Delhi.

<b>SEMESTER - I</b>			
<b>CORE -II</b>		<b>PRINCIPLES OF MANAGEMENT</b>	
<b>Code: 15USCC12</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 7</b>	<b>Credits: 4</b>

## **Objectives**

- **To enable the students to understand the basic principles of management**
- **To provide in depth knowledge of various aspects of management**

## **UNIT I – Nature of the Management**

Introduction –Meaning – Definition – Characteristics- Importance- functions of Management – Management vs. Administration - Manager – Qualities of a manager – Henry Fayols Principles of Management

## **UNIT II – Planning and Decision Making**

Planning – Meaning – Types – Objectives – Nature -Importance – Steps in Planning – Methods- Advantages and Limitations of planning.Decision Making – Introduction – Characteristics – Definition – Elements- Characteristics of a good decision.

## **UNIT III – Organisation**

Organisation – Definition- Introduction – Meaning- Function – Principles of organisation Classification – Formal Organisation – Informal Organisation – Difference between Formal and Informal - Functions – Line and Staff – Committee.

## **UNIT IV – Motivation and Direction**

Motivation – Concept – Definition - Importance – Types - Theories of Motivation ( Maslow , Herzberg, X and Y)– Methods of Motivation Direction – Meaning – Definition – Principles – Importance - Characteristics of a good order – Techniques

## **UNIT V –Co – Ordination and Controlling**

Co-ordination- Meaning –Definition – Characteristics – Need and – Importance – types of co-ordination – Techniques of co-ordination Controlling – Definition – Importance – Steps in Controlling – Techniques –Advantages and Limitations

### **Text Book:**

P.C.Tripathi, Principles of Management, Tata McGraw Hill Publishing Co, New Delhi

### **Books for Reference:**

1. T.R.Ramasamy, Principles of Management, Himalaya Publishing House.
2. L.M.Prasad and S.S.Gulsa, Management, Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.

<b>SEMESTER - I</b>			
<b>ALLIED</b>		<b>ECONOMICS FOR BUSINESS</b>	
<b>Code: 15USCA11</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 5</b>

### **Objectives**

- **To impart to the students the basic concepts of Business Economics**
- **To provide knowledge on socially relevant Business Economics**

### **UNIT I –Economics**

Definition, nature and scope of business economics – Micro, macro economics– Significance of economics – Role in business / industrial decisions economic system

### **UNIT II – Demand Analysis**

Law of demand - Concept and types of elasticity of demand, price, incomes and cross elasticities – Measurements

### **UNIT III – Demand Forecasting**

Meaning- Definition- Objectives – need – forecasting methods for established products & new products – Qualities of good demand forecasting

### **UNIT IV –Corporate Social Responsibility**

Social Responsibilities of Business – Arguments for & against Consumerism – need – Consumer Movement in India

### **UNIT V –Market structures**

Market structures and business decisions – objectives of the business firm

- a) Perfect competitions –meaning, concepts and features.
- b) Monopoly –meaning, concepts and features.
- c) Monopolistic competition- Meaning, characteristics, price and output determination.

### **Text Book**

RoddarDatt and K.P.M.Sundaram- Indian Economy -S.Chand and Sons –New delhi

### **Books for Reference:**

- 1.Ahuja H.L. - Business Economics —S.Chand and Sons –New Delhi
- 2.Nellis and Parket –The essence of business economics –Prentice Hall, New Delhi
- 3.Ferguson P.R, Rothschild.R and GergusonG.j –Business Economics –MacillanHamsphir

<b>SEMESTER - I</b>			
<b>Foundation Course: Personality Development</b>			
<b>Code: 15UFPD11</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits: 2</b>

### **Objectives**

- To set a vision for realizing humanness and its inner strength
- To understand and accept one's own personality and to grow in self formation

### **Unit – I Personality**

The Self – Adolescent: Need of the Adolescent – Obstacles to Adolescent – Understanding one self – Psychology of human life. What makes me? Goal in Life-Meaning of Life – Ambition - Individuality Personality Development: Healthy personality – Knowing oneself – Self – Acceptance – Self - Image

### **Unit – II Interpersonal Relationships**

Characteristic and Elements of personality patterns – Dynamics of Inter- Personal – relationships – analysis of relations of different ego states – analysis of strokes and life positions – Socialization – Friendship – Infatuation - Peer groups – Harmful – Friendship.

### **Unit -III Motivation**

Introduction – relevance and types of motivation – motivating others

### **Unit – IV Stress Management**

Introduction – causes and impacts of stress – managing stress – conflict management – introduction – causes and management

### **Unit – V Time Management**

Time as a resource – identify important time management wasters – individual time management styles – techniques for better time management

### **Reference**

Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983  
 AIACHE – Human Values Development Programme, New Delhi  
 D.John Antony Self Psychology Counselling, Anugraha Publications  
 Lall and Sharma, Personal Growth Training and Development, Excel Books.  
 Janakiraman, Training and Development, Biztantra  
 Hurlock and Elizabeth B, Personality Development, Tata McGraw Hill, 1<sup>st</sup> Ed  
 Sahu R.K, Training for Development, Excel Books, 1<sup>st</sup> Ed

<b>SEMESTER - II</b>			
<b>CORE -III</b>		<b>FINANCIAL ACCOUNTING</b>	
<b>Code: 15USCC21</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits: 4</b>

### **Objectives**

- **To enable the students to be familiar with the aspects of Financial Accounting.**
- **To enable the students to acquire accounting skills.**

**Theory 40 Marks: Problems 60 Marks**

### **UNIT I**

Consignment account – Valuation of closing stock – Normal and abnormal loss – Goods sent at invoice price

### **UNIT II**

Joint Venture – Difference between consignment and Joint Venture – Accounting entries: In the books of the co-ventures – In separate set of books – No separate books of accounts

### **UNIT III**

Hire Purchase & Installments system – calculation of interest – calculation of cash price – default and repossession – difference between hire purchase and installments

### **UNIT IV**

Insurance claims – Average clause – Loss of stock – Loss of profit policies- Voyage account – Provision for incomplete voyage (simple problems)

### **UNIT V**

Royalties account – meaning – Minimum rent – Short workings – Types of recoupment – Strike – Sublease.

### **Text Book**

T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications –Chennai.

### **Reference Books**

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons - New Delhi.
2. S.P. Jain &K.L.Narang, Financial Accounting, Kalyani Publishers - New Delhi.
3. M.C. Shukla&T.S.Grewal, Advanced Accounting, S Chand - New Delhi.
4. P.C.Tulsian – Financial Accounting.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting ,Kalyani Publishers – New Delhi.



SEMESTER - II			
CORE- IV		PRINCIPLES OF MARKETING	
Code: 15USCC22	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

**Objectives:**

- To give basic knowledge on concepts of Marketing
- To provide a thorough Knowledge of four P's of Marketing

**UNIT I Introduction**

Meaning of Market - Classification of Markets– Marketing – Objects and Importance – Marketing Mix: Meaning -Marketing System: Meaning– Marketing Process: Meaning

**UNIT II Functions**

Marketing Functions –Classifications - Functions of Exchange–Functions of Physical Supply – Facilitating Functions

**UNIT III Product**

Products - Meaning – New product development - Product life cycle - Product line – Branding- meaning – characteristics- types: Packaging – meaning – functions- types: Labeling - meaning - characteristics

**UNIT IV**

Pricing – factors to consider for pricing: internal and external - pricing objectives- method of pricing, adopting the price.

**UNIT V**

Promotion – meaning – purpose – advantages – kinds – limitations- Promotion Mix – Place – Channels - functions and types.

**Text Book:**

RajanNair.N, Marketing,Sultan Chand & Sons , New Delhi.

**Books for Reference:**

1. Stanton W.J., Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management - Analysis, Planning, and Control, Prentice Hall of India, 1996.
3. Ramaswami and Namakumari - Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.
4. Dr. R L Varshney& Dr. S L Gupta, Marketing Management, an Indian Perspective,Sultan Chand & Sons, New Delhi.

<b>SEMESTER – II</b>			
<b>ALLIED</b>	<b>INDIAN ECONOMY FOR DEVELOPMENT</b>		
<b>Code: 15USCA21</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 5</b>

### **Objectives**

- **To impart to the students the basic concepts of Indian Economy**
- **To give an opportunity to analyze the important sector wise issues in Indian Economy**

### **UNIT I – Introduction**

Salient features of Indian Economy- Natural Resources – Land, Soil, Water, Forest and Minerals – Human Resources- Problem of Poverty and unemployment – Causes and Remedial Measures – Evaluation of last 2 five year plans (10<sup>th</sup> & 11<sup>th</sup>)

### **UNIT II – Agriculture**

Importance of agriculture – Rationale for second Green Revolution – Agricultural input, Farm Mechanisation – Agricultural Finance – Food Security Act – Agrarian Crisis in India

### **UNIT III – Industry**

Role of Industries to Economic Development, Pattern of Industrialisation, Industrial Policy since 1991- Role of Public Sector – Performance of Public Sector – Shortcomings of Public sector – Private sector- Role of Private sector in India

### **UNIT IV – Infrastructure**

Transport Sector: Roads, Railways, Waterways and Airways – Role of Infrastructure in Economic Development – Mode of Infrastructure

### **UNIT V – Service Sector**

Development Banking Institutions: Features- IT Industry: Structure, Growth and Contribution to GDP- Composition and direction of India's foreign trade- Export promotion measures and the new trade policies. Foreign capital – FDI and MNC.

### **Text Book**

Roddar Datt and K.P.M. Sundaram- Indian Economy -S.Chand and Sons –New delhi

### **Books for Reference:**

1. Ahuja H.L. - Business Economics —S.Chand and Sons –New Delhi
2. Nellis and Parket –The essence of business economics –Prentice Hall, New Delhi
3. Ferguson P.R, Rothschild.R and GergusonG.j –Business Economics –MacillanHamsphire
4. Mishra &Puri – Economics of Development and Planning, 7<sup>Th</sup> Edition. Himalaya Publishing,  
New Delhi.

<b>SEMESTER - II</b>			
<b>Foundation Course: Value Education</b>			
<b>Code: 15UFVE21</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits: 2</b>

### **Objectives**

To help students to imbibe the best cherished behaviour pattern as individuals, citizens and members of the community

To develop high ethical standards and moral values

### **Unit I**

Me-Myself-College-Life and Values-on protests and demonstration – on beliefs – ethical matters – Values – internalization of values – transformation of self.

### **Unit II**

Life Enrichment skills; Purpose for life – sensitization towards gender equality, physically challenged, intellectually challenged. Respect to age, experience, maturity, family members, neighbours, Co-Workers.

### **Unit III**

Forgiveness, Integrity, Humility, Truthfulness, Sacrifice, Sincerity, Self Control, Altruism, Scientific vision.

### **Unit IV**

Constitutional or national values – democracy, socialism, secularism, equality, justice, liberty, freedom, fraternity. Social values, self control universal brotherhood. Religions- Path to God, Religions – Expressions of God Experience- Religious Tolerance. Art: The Meaning of the term – Nature and Function of Art-Art Appreciation-Art for a fuller living – Modern Art – Art and Morality.

### **Unit V**

Control of mind through

- a. Simplified physical exercise
- b. Meditation – objectives, types, effect on body, mind & soul
- c. Activities
  - i) Moralization of desires
  - ii) Neutralization of anger
  - iii) Eradication of worries
  - iv) Benefits of blessing

### **Books for Reference:**

AIACHE – human Values development Programme, New Delhi

Thomas Anchukandam, Grow Free Live Free, Krisu Jyoti Publications, Salesians, Bangalore, 1998

D. John Antony Self Psychology Counselling, Anugraha Publications

Prof. N. S. Raghunathan, Value Education, Margham publications, Chennai 2015

Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983

SEMESTER - II			
CORE -V    ADVANCED FINANCIAL ACCOUNTING			
Code: 15USCC31	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

**Objectives:**

- To make the students to be familiar with the aspects of branch and department.
- To enable the students to be familiar with accounting for firms.

**Theory 40: Problems 60**

**UNIT I**

Branch Accounts – Dependent branches – Cost Price and Invoice Price method – Distinction between Wholesale Profit and Retail Profit – Independent Branch (Foreign branches excluded)

**UNIT II**

Departmental Accounts – Basis for allocation of expenses – Interdepartmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

**UNIT III**

Partnership Accounts – Admission of Partner – New Ratio –Goodwill – Accounting Treatment

**UNIT IV**

Retirement of a Partner – Sacrificing Ratio – Settlement of retiring Partners account - Death of a Partner – Joint Life Policy – Settlement of executors account.

**UNIT V**

Dissolution of Partnership – Realisation a/c - Insolvency of a Partner - Garner Vs Murray – Piece meal distribution of cash – Surplus of Capital basis method – Maximum Loss method.

**Text Book:**

T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications, Chennai

**Books for Reference:**

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. S.P Jain & K.L. Narang, Financial Accounting, KalyaniPublishers,New Delhi.
3. M.C.Shukla&T.S.Grewal, Advanced Accounting,S Chand , New Delhi.
4. Dr.M.A.Arulanandam and K.S.Raman, Advance Accountancy,Himalaya Publishing House.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting, Kalyani Publishers, New Delhi.

<b>SEMESTER - III</b>			
<b>CORE- VI</b>		<b>CORPORATE LAW</b>	
<b>Code: 15USCC32</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 4</b>

**Objectives:**

- **To be familiar with Company Act of 2013.**
- **To make students to be aware of the overall company law affecting business.**

**UNIT I**

Origin of Company – Meaning and Definition – Characteristic features – Company distinguished from Partnership - Classification of companies - Definition of Public limited and Private limited Company- Distinguish between Public limited and private limited company - Association not for profit- One Person Company

**UNIT II**

Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Memorandum of Association – Articles of Association – contents – alterations

**UNIT III**

Prospectus – Contents – red herring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business.

**UNIT IV**

Share Capital – Meaning – Kinds – Alteration of Capital – Rights shares – Reorganisation of capital – voting rights - E voting.

**UNIT V**

Membership in company – Member and shareholders – Who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members

**Text Book:**

N.D.Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi

**Books for Reference:**

1. P.P.S.Gogna, A Text Book of Company Law
2. Dr. Sreenivasan, Company Law and Secretarial Practice
3. UpendraPrasad,Indu,Corporate Law and Secretarial Practice.

SEMESTER - III			
CORE -VII		BANKING AND INSURANCE	
Code: 15USCC33	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

## Objectives

- To impart to the students the basic knowledge on Banking system in India
- To know about the practical operations of Insurance Company

## UNIT I

Origin of banks – Banker – Customer – Relationship between a customer and a banker – Banking system in India – Commercial banks – functions – RBI – functions.

## UNIT II

Opening and operating bank accounts - Credit Instruments – Bills of exchange – Cheques – features – Material alteration – Crossing – Endorsements – Marking – Bank draft.

## UNIT III

Principles of lending – Types of loan – Cash credit – Overdraft - Services to customers – Safety deposit lockers – ATMs – Credit cards

## UNIT IV

E Banking- Electronic Fund Transfer – Electronic Data Interchange- Electronic Payment System – Electronic Clearing Services - Smart Card - Mobile banking

## UNIT V

General Insurance – meaning – types– functions– claims – Life Insurance – meaning – types– functions – claims.

### Text Book:

1. Dr.E.Gordon&Dr.K.Natarajan, Banking theory, Law and Practice, Himalaya Publication
2. M.N.Mishra&S.B.Mishra, Insurance Principles and Practices,S.Chand& Co.

### Books for Reference:

1. S.M.Sundaram , Banking Theory, Law and Practice , SreeMeenakshi Publications, Karaikudi.
2. Dr.S.Gurusamy , Banking Theory Law and Practice , Vijay Nicole Imprints Pvt. Ltd. Chennai.
3. Dr.S.N.Maheswari& Dr. S.K.Maheswari, Banking Theory Law and Practice, Kalyani Publishers, Ludhiana.
4. R.Sharma- Insurance
5. P.K.Gupta Insurance & Risk Management
6. Kothari, Principles and practices of Insurance

<b>SEMESTER - III</b>			
<b>ALLIED MATHEMATICS FOR COMMERCE</b>			
<b>Code: 15USCA31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 5</b>

### **Objectives:**

- **To enable the students to apply the basic principles & techniques of Mathematics.**
- **To provide a thorough knowledge in solving problems in the field of Commerce.**

### **UNIT I**

Number system – Types of numbers – Equations – Linear – Simultaneous linear equations – with two and three unknown variables – Quadratic equations – solutions – nature of roots forming Quadratic equations.

### **UNIT II**

Matrices – basic concepts – types – Matrix addition – Subtraction – Multiplication – Transpose – Determinants – Inverse of Matrix – solving simultaneous equation in Matrix form – Rank of Matrix.

### **UNIT III**

Business Arithmetic – simple interest – compound interest – Annuity– EMI Calculation Discount – Bankers discount – percentages – Ratios and proportions.

### **UNIT IV**

Theory on indices – positive – negative – zero indices – fractional – laws of indices – Logarithms – properties – laws of logarithms – common logarithms - Arithmetic progressions – sum of n terms - Geometric progressions

### **UNIT V**

Business Application – Applications in linear demand and supply curve, cost – output, Break even analysis.

### **Text Book:**

B.M. Agarwal ,Business Mathematics

### **Books for Reference:**

1. P.R.Vittal ,Business Mathematics, Margham Publications
2. D.C. Sancheti and V.K. Kapoor ,Business MathematicsSultan& Sons, New Delhi
3. R.S. Soni, Business Mathematics
4. R.Wilson, Business Mathematics, Himalaya Publishing House, New Delhi

<b>SEMESTER - III</b>			
<b>SKILL BASED ELECTIVE</b>		<b>COMMERCE PRACTICALS</b>	
<b>Code: 15USCS31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits: 2</b>

**Objectives:**

- **To be familiar with the practical aspects of Commerce**
- **To get training in the filling up of the various forms used in the field of Commerce.**

**UNIT I**

Specimen of Memorandum of Association, Articles of Association and Prospectus – Drafting of Notice, Agenda and Minutes for meeting

**UNIT II**

Telephone etiquette, handling visitors - Preparation of vouchers, Invoice and cash receipts

**UNIT III**

Banking – Filling up an account opening form – Knowledge of various forms used in day to day banking - Cheque – Pay in slip – Withdrawal form – Draft form.

**UNIT IV**

Filling up of share application forms and share transfer form- Form of share certificate – Form of Dividend warrant- D Mart Form.

**UNIT V**

Money Order forms- Form of railway / bus reservation – On line booking – Form of a tender- E Tender



<b>SEMESTER –III</b>			
<b>Foundation Course: Environmental Studies</b>			
<b>Code: 12UEVS11</b>	<b>Hrs/week:2</b>	<b>Hrs/sem:30</b>	<b>Credits: 2</b>

### **Objectives**

- To make the students environment conscious.
- To sensitize the students about the environmental crisis and environmental protection.
- To create an awareness among the students about sustainable utilization and conservation of natural resources.

### **Unit I Environment – Natural Resources**

Environment – Definition, Components, need for public Awareness, Natural Resources – Renewable and non-renewable. Forest Resources – Uses, Over exploitation, Deforestation, Water Resources – Uses and Conservation, rain water harvesting. Energy Resources – Renewable and Nonrenewable. Solar, Wind and Biomass energy. Role of Individuals in conservation of natural resources.

### **Unit II Ecosystem**

Ecosystem – Concepts, components – Abiotic and Biotic components (Producer, Consumer and Decomposer), Energy Flow – Food chain, food web and Ecological Pyramids, Structure and Function of Grass Land (Terrestrial) and Pond (Aquatic) Ecosystem.

### **Unit III Environmental Pollution**

Definition, causes, effects and control measures of Air Pollution, Water Pollution and Soil Pollution, Nuclear Hazards, Solid Waste Management. Disaster Management – Flood, Earth quake, Tsunami. Role of individuals in the prevention of pollution.

### **Unit IV Biodiversity and Conservation**

Definition and Levels of Biodiversity (Genetical, Ecological and Species Diversity) Values of Biodiversity. Threats and Loss of Biodiversity – Causes. Hot Spots of Biodiversity (with special reference to India). Conservation of Biodiversity – *In situ* and *Ex situ* Conservation.

### **Unit V Social Issues and Environment**

Sustainable Development, Consumerism and Waste Products, Climate Change – Global Warming, Ozone Layer depletion. Waste Land Reclamation. Population Explosion – Family Welfare Programme, HIV / AIDS, The Environment (Protection) Act – 1986. International Union for Conservation of Nature and Natural Resources (IUCN), World Wild Life Fund (WWF), Man and Biosphere Programme (MAB).

### **Books for Reference:**

1. Kaushik, A. and Kaushik, C.P.K., Perspectives in Environmental Studies – New Age, International Pvt. Ltd., New Delhi, 2004.
2. Odum, E.P., Fundamentals of Ecology, Natraj Publishers, New Delhi, 1996.
3. Saha, T.K. Ecology and Environmental Biology, Arunabha Sen Books & Allied Pvt. Ltd., Kolkata, 2007
4. Sharma, Environmental Biology, Rastogi Publications, Meerut, 2006.
5. Miller, Tyller g., Environmental Science, Thompeson Brooke / Cole, Singapore, 2004.  
Vijayalakshmi, G.S. Murugesan A.G. and Sukumaran, N., Basic Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli, 2006.

<b>SEMESTER - IV</b>			
<b>CORE -VIII</b>		<b>LOGISTICS MANAGEMENT</b>	
<b>Code: 15USCC41</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 4</b>

#### **Objectives:**

- **To impart knowledge about the concepts of logistics.**
- **To enable the student to have knowledge in Sea, Road, Rail, Air transportation.**

#### **UNIT I**

Concepts of Logistics – Evolution –Nature and Importance – Components of Logistics Management – Competitive Advantages of Logistics – Functions of Logistics

#### **UNIT II**

Elements of Logistics – Inventory carrying – Warehousing – types- Material handling – Order processing. Demand forecasting-Impact of forecast on Logistics management

#### **UNIT III**

General structure of shipping Industry- Types of ships – shipping routes – Containerisation – Benefits and constraints- Inland Container Depot – Export Clearance at ICD's – Container Freight Stations

#### **UNIT IV**

Transportation Infrastructure –Port Infrastructure- Airport Infrastructure - Canal Infrastructure - Rail Infrastructure - Road Infrastructure

#### **UNIT V**

Port procedures –Bill of lading and other documents involved in logistics.– Insurance aspects of Logistic.

#### **Text Book**

KrishnaveniMuthiah, Logistics Management, Himalaya Publishing house, New Delhi

#### **Books for Reference**

1. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
2. Martin Christoper, 'Logistics and Supply Chain Management' Pearson Education, 2003.
3. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004.
4. Doughan Lambert, 'Fundamentals of Logistics Management' McGraw Hill, 1998.

<b>SEMESTER- IV</b>			
<b>CORE -IX</b>	<b>BUSINESS CORRESPONDENCE</b>		
<b>Code: 15USCC42</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 4</b>

**Objectives:**

- **To make students to understand the concept of Communication.**
- **To enable students to keep themselves abreast of knowledge on Correspondence in Business.**

**UNIT I**

Communication – Meaning, Process and significance – Objectives – Principles – Types – Media – Barriers to communication – Commercial Terms and Abbreviations.

**UNIT II**

Correspondence – Need, Functions and Kinds of Business letter –Layout of Business Letters – Enquiry and Reply – Offers and Quotations – Orders – Execution and Cancellation.

**UNIT III**

Claims and Adjustments – Collection Letters – Sales Promotion – Circular Letters

**UNIT IV**

Agency Correspondence – Bank Correspondence – Import and Export Correspondence –Application letters

**UNIT V**

Report Writing - Structure of Reports – Press reports – Market reports –Business reports – Modern means of Electronic Communication – Internet – E-mail – Video Conferencing – Creating Web pages- Fax.

**Text Book:**

Managerial Communication – VarinderKumar ; Bodh Raj.

**Books for Reference:**

1. Rajendra Pal &J.S.Koriahalli – Essentials of Business Communication – Sultan Chand & Sons, New Delhi.
2. R.S.N.Pillai&Bagavathi – Office Management – Sultan Chand & Sons, New Delhi.
3. R.C. Sharma &Krishna Mohan,Business Correspondence and Report Writing III edition, Tata McGraw Hill.
4. Mary Ellen Guffey, Business Communication – Process and Product International Thomson Publishing - Ohio.

SEMESTER - IV			
CORE ELECTIVE		COST ACCOUNTING	
Code: 15USCE41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

### Objectives

- To help the students to understand the Principles and procedure of Cost Accounting
- To enable the students to use various methods of costing and their applications

### Theory 40: Problems 60

#### UNIT I

Introduction – Nature and scope of cost accounting- cost concepts and classification – Preparation of cost sheet – Reconciliation of financial and cost accounting – concept of cost audit.

#### UNIT II

Accounting for material – material control, concept and techniques pricing of material issues – Treatment of stores

#### UNIT III

Accounting for Labour – Labour Cost control procedure – Labour turnover – idle time and over time – methods of wage payment – Time and piece rates – incentive schemes

#### UNIT IV

Accounting for over heads – classification and departmentalization – Absorption and its treatment

#### UNIT V

Method of costing – Job and contract costing –Process costing (Simple Problems )

### Text Book:

R.S.N.Pillai&Bagavathi, Cost Accounting, M/s.Sultan Chand & Sons, New Delhi

### Books for Reference:

1. M.L.Agarval, Cost Accounting, SahityaBhavan publication.
2. S.N. Maheswari, Corporate Accounting, Vikas publishing House, New Delhi.

SEMESTER - IV			
ALLIED		STATISTICS FOR COMMERCE	
Code: 15USCA41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

### Objectives:

- To enable the students to learn the basic tools & concepts of statistics
- To impart a thorough knowledge of applying statistical tools in business

### UNIT I

Introduction – Definition – Collection of data -Graphs and diagrams – Sampling principles – Types – Merits and Demerits – Sampling errors.

### UNIT II

Measures of central tendency - Arithmetic mean, median, mode, harmonic mean and geometric mean.

### UNIT III

Correlations – Types of correlation – methods of calculating correlation coefficient – Regression – Regression coefficient – Regression lines (Excluding Bivariate Frequency Distribution )

### UNIT IV

Index Numbers – Meaning – Uses – Types –Chain base –Fixed base – Test of consistency - Cost of living indices.

Analysis of time series – Meaning – Components – Measurement of trend only

### UNIT V

Probability – Meaning – Theories of probability: Addition theorem – Multiplication theorem – Statistical packages – SPSS – PSPP – MATLAB – SAS – XL -STAT: Characteristics – Suitability.

### Text Book:

S.P Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi

### Books for Reference:

1. P.R Vittal ,Business Mathematics & Statistics,
2. S.C.Gupta and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi
3. Sancheti& V.K. Kappoor, Statistical Methods,
4. R. S. N. Pillai& V. Bagavathi, Business Statistics, Sultan & Chand, New Delhi

SEMESTER- IV			
SKILL BASED SUBJECT		COMMUNICATION SKILLS	
Code: 15USCS41	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

### Objectives:

- To enable the students to know the basic soft skills needed.
- To provide skills for attending the interviews.

### UNIT I

Listening skills, speaking skills, reading skills, writing skills in communication - Meaning of LSRW Skills – Importance – Usefulness– Developing the skills

### UNIT II

Non Verbal Communication: Personal Appearance - Posture- Gestures- Facial Expressions - - Eye Contact- Space Distancing

### UNIT III

Time Management- Types of Time - Identifying Time Wasters - Time Management Skills

### UNIT IV

Team Management - Qualities of a Good Leader - Leadership Styles - Decision Making - Problem Solving - Negotiation Skills

### UNIT V

Job Interviews - Identifying job openings - Preparing Resumes & CV -Covering Letter Interview – Types of Interview.

### Books for Reference:

1. Rizvi, M Ashraf. Effective Technical Communication. McGraw - Hill.
2. Mohan Krishna & Meera Banerji. Developing Communication Skills. Macmillan.
3. Krishnaswami, N and Sriraman, T., Creative English for Communication, Macmillan.

<b>SEMESTER- IV</b>			
<b>Foundation Course: Yoga and Meditation</b>			
<b>Code: 15UFYM31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits: 2</b>

### **Objectives**

To enable students to have good health  
 To impart value for mental hygiene and possess emotional stability  
 To integrate moral values in order to live a purpose driven life.

### **Unit-I. Physical Character and Functions**

Yoga – Brief introduction – importance of Yoga Life – Simple methods for adopting Yoga in Daily Life Nature Cure: Brief history and principles – Health and Disease – Techniques of Healthy Living Rules & Regulations – asanas, Pranayama, mudra, bandha

### **Unit- II. Exploring the traditions of Yoga:**

The Secret of Change – The Mind: Agent of Change – The Twelve steps of Spiritual Recovery – Raja yoga – Hatha Yoga – Jnana Yoga – Karma Yoga – Bhakthi Yoga – Mantra Yoga – Tantra Yoga – Surya Namaskar

### **Unit- III. Greatness of Life Force**

Philosophy of kayakalpa-physical body- bio magnetism, mind-Kayakalpa practical - sex and spirituality-value of sexual vital fluid, married life-chastity- jeeva Samadhi - intensifying bio magnetism through exercise- lamp gazing-rules-benefits - mirror gazing-rules-benefits, passes for healing.

### **Unit - IV. Self Discipline**

Self-Discipline, Diet: You are what you eat – Yogic and Naturopathic treatment for Common Ailments: Common Cold, Cough, Headache, Constipation, Gastric trouble, Menstrual Disorders – Obesity – And General Steps for being healthy.

### **Unit- V Special Meditation**

Pranayama – Physiological value of Pranayama – Practice of Pranayama – Nature Meditations

### **Reference Books**

Mind – Vethathiri Maharashi  
 Karma Yoga - Vethathiri Maharashi  
 Sound health through Yoga – Dr. K. Chandrasekar  
 Yoga for Modern Age – Vethathiri Publications  
 DePartment .of AYUSH, Yogic and Naturopathic treatment for Common Ailments Edi IV, Ministry of Health and Family Welfare, Gove. Of India, 2010  
 Georg Feuerstein & Benda Feuerstein, Yoga: A beginners Guide, Rashmi Graphics, #3, Amrutwel CHS.Ltd Mumbai, 2014

SEMESTER –V			
CORE- X		INCOME TAX	
Code: 15USCC51	Hrs/Week: 7	Hrs/Sem: 105	Credits: 5

#### **Objectives:**

- To help students to understand and apply basic concepts of Income Tax Act 1961
- To enable the students to compute income under different heads

#### **Theory 40 Problems 60**

### **UNIT I**

Income Tax – Introduction – Important definition – Assessment Year, Previous Year, Assessee, Income, Gross Total Income, Total Income – Residence and Incidence of Tax – Agricultural income – simple problems

### **UNIT II**

Income from Salaries – Salary – Allowances – Perquisites – Profit in lieu of salary – Provident Fund – Gratuity – Pension and Commuted Pension – Earned Leave Salary – Retrenchment Compensation – Compensation on voluntary retirement – computation – simple problems

### **UNIT III**

Income from House Property- Basis of charge- Exemption – Annual income – Deductions- Self occupied house – unrealized rent – Arrears of rent – computation – simple problems

### **UNIT IV**

Income from Profits and Gains of Business or Profession – Important rules – deductions allowed – deductions disallowed computation – simple problems

### **UNIT V**

Income from Capital Gains – Basis of charge – Kind of Capital Assets – Transfer of Capital Assets Value of consideration – Cost of acquisition – Cost of improvement – computation – simple problems.

Income from other sources- Income chargeable – Dividend – Securities – Deductions – computation – simple problems.

#### **Text Book:**

Dr. H. C. Mehrotra and Dr. P. Mehrotra, Income Tax Law and Accounts, Sahitya Bhawan publications

#### **Books for Reference:**

1. Vinod K Singhania, “Direct Taxes Law and Practise”, New Delhi, Taxmann- Latest Edn.
2. Bhagwati Prasad, “Income Tax Law and Practice”, New Delhi, ViswaPrakashan, Latest Edn.
3. P. Gaur & D. B. Narang, “Income Tax Law and Practice”, Oscar Publications,



<b>SEMESTER- V</b>			
<b>CORE -XI</b>		<b>BUSINESS LAW</b>	
<b>Code: 15USCC52</b>	<b>Hrs/Week: 7</b>	<b>Hrs/Sem: 105</b>	<b>Credits: 5</b>

**Objectives:**

- **To have basic knowledge on laws governing business.**
- **To enable students to have an adequate knowledge on laws of agreement.**

**UNIT I**

Indian Contract Act – definition - essentials elements of contract – classification of contracts- offer – acceptance – communication of offer, acceptance and revocation- consideration – contract without consideration - capacity to make contract.

**UNIT II**

Performance of contract- contract not to be performed - discharge of contract – remedies for breach of contract- specific performance- Quasi contracts.

**UNIT III**

Contract of indemnity – contract of guarantee – extent of surety’s liability – kinds of guarantee – rights of surety – discharge of surety

**UNIT IV**

Bailment – classification of bailments – duties and rights of bailor and bailee - Pledge – rights and duties of pawnor and pawnee – Pledge by non owners – contract of agency

**UNIT V**

Sale of Goods Act – Difference between sale and agreement to sell – Rights of Buyers and Sellers – duties – conditions and warranties – delivery of goods – unpaid seller.

**Text Book:**

N.D.Kapoor, Business Law, Sultan Chand & Sons, New Delhi

**Books for Reference:**

1. P.C.Tulsian, Business Law, Tata McGraw Hill Edition.
2. P.C.Tulsian, Business and Corporate Law, Tata McGraw Hill Edition.

<b>SEMESTER- V</b>			
<b>CORE- XII</b>		<b>CORPORATE ACCOUNTING</b>	
<b>Code: 15USCC53</b>	<b>Hrs/Week: 7</b>	<b>Hrs/Sem: 105</b>	<b>Credits: 6</b>

**Objectives:**

- To make the students to be familiar with important aspects of corporate accounting.
- To enable the students to be familiar with accounting for companies.

**Theory 40: Problems 60**

**UNIT I**

Issue, forfeiture and re-issue of shares - redemption of preference shares – issue – Simple problems only.

**UNIT II**

Issue of Debentures - Redemption of debentures – underwriting

**UNIT III**

Valuation of goodwill and shares - Final Accounts – Excluding computation of Managerial remuneration & disposal of profit – Profit Prior to incorporation

**UNIT IV**

Accounting for amalgamation of companies-Accounting for absorption of companies– Accounting for External reconstruction

**UNIT V**

Accounting for Internal reconstruction - Liquidation of a company

**Text Book:**

T.S. Reddy & A. Murthy, Corporate Accounting, Margham Publications, Chennai.

**Books for Reference:**

1. S.N. Maheswari, Corporate Accounting, Vikas publishing House, New Delhi.
2. Shukla & Grewal, Advanced Accounting, Sultan & Chand, New Delhi
3. R.C. Gupta, Advanced Accountancy, Sultan chand & Co, New Delhi
4. R. L. Gupta & Radhasamy, Company Accounts, Sultan Chand & Sons, New Delhi
5. Arulantham & Ram, Advanced Accountancy, Himalaya Publication.

<b>SEMESTER- V</b>			
<b>CORE ELECTIVE</b>	<b>BUSINESS INFORMATION SYSTEM</b>		
<b>Code: 15USCE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits: 5</b>

### **Objectives**

- **To impart to the students with the basic principles and concepts of Computerized Accounting**
- **To provide knowledge on the use and application of computer in Accounting**

### **UNIT I- Introduction**

Computer – Characteristics – Generations - Classification of computer – Benefits and problems of computerisation to business firms - Input devices – Output devices

### **UNIT II -M.S Word**

Microsoft Word – formatting pages – working with columns – constructing high quality tables- creating outlines in word- managing data with word

### **UNIT III -M.S Excel**

Microsoft Excel – entering and editing cell entries – working with numbers – changing worksheet layout – creating charts using custom and special effects.

### **UNIT IV-M.S PowerPoint**

Microsoft PowerPoint – creating – presentation – creating animation – applying transition effects.

### **UNIT V- M.S Access**

Microsoft Access – planning and creating tables – creating and using forms – modifying tables – working with external data.

### **Text Book:**

P.Mohan , Information Technology for Business , Himalaya Publishing House.

### **Books for Reference:**

1. Alexis Leon & Mathew Leon, Fundamentals of Information Technology, Vikas Publishing House.
2. Efraim Turban, Introduction to Information Technology, Wiley India Pvt. Ltd.
3. A.Leon, Introduction to Computers, Vikas Publishing House.
4. S.V.SrinivasaVallaban, Computers in Business, Sultan Chand & Sons.
5. Stephen and Nelson, Office 2000, Tata McGrawHill Publishing Company Ltd.

<b>SEMESTER –V</b>			
<b>SKILL BASED SUBJECT</b>		<b>SALESMANSHIP</b>	
<b>Code: 15USCS51</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits: 3</b>

### **Objectives:**

- **To impart a basic knowledge of the fundamental concepts and principles of salesmanship.**

### **UNIT I Origin and Development**

Origin of travelling salesman – emergence of shop's – the influence of guild's – the commercial adventure – emergence of honesty in selling –salesmanship – definitions.

### **UNIT II Sales Personality**

Fundamentals of successful selling – the sales personality – important personality traits – physical traits – mental traits – social traits - character traits

### **UNIT III Importance and nature of product knowledge**

Knowledge of the goods – methods of acquiring product knowledge – personal experience , libraries ,trade journals , consulting the seniors , fellow salesman , advertisements , manufacturer's literature and assistance , sales manual bulletin , meetings and conferences , motion pictures and visuals , travelling demonstrators .

### **UNIT IV Selection and training of salesman**

Selection and training salesman – selection procedure – training – objectives

### **UNIT V Sales Talk**

Effective sales talk – theories of selling – overcoming objectives - closing the sales

### **Text Book:**

1. Dr.RustmanS.Davar – Salesman and publicity – Vikas publishing house pvt.ltd New Delhi.
2. P. K Sahu K. C Raut – Salesmanship and Sales Management -Vikas publishing house pvt.ltd New Delhi.

<b>SEMESTER- V</b>	
<b>SELF STUDY COURSE</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>
<b>Code: 15USCSS3</b>	<b>Credit: 1</b>

### **Objectives**

- **To impart knowledge on entrepreneurship and to help for setting up own business**
- **To open up avenues for employability**

### **Unit I**

Entrepreneurship – Definition – Need – Functions of Entrepreneur types of Entrepreneur – Role of Entrepreneurs – Entrepreneur – Role of Entrepreneurship in economic development.

### **Unit II**

Qualities of a good Entrepreneur – Concept of Women Entrepreneurship – Functions and problems of women Entrepreneurs – Rural Entrepreneurship – Need – Problems – How to develop rural Entrepreneurship.

### **Unit III**

Factors affecting Entrepreneurial growth – Institutional support for entrepreneurs – IDBI – NSIC – SIO – SISI – ITCOT – DIC center for Entrepreneurship development – Industrial Estates – Technical Consultancy organization.

### **Unit IV**

Small Industries – Characteristics – Objectives – Scope – Role of Small Industries in economic development – problems of small industries – Tax concessions to small industries in rural and backward areas.

### **Unit V**

Project identification – selection – meaning of project – signification – report – contents of project report – Entrepreneurship development programmes – need objectives – content – evaluation.

### **Text Book**

Entrepreneurship Development – N.P.Srinivasan, Sultan Chand & Sons

### **Books for Reference**

1. Dynamics of Entrepreneurial Development – Vasanth Desai, Himalaya Publishing House. Entrepreneurship Development – S.S.Khanka, S.Chand & CO.
2. Entrepreneurship Development – P.Saravanavel
3. Entrepreneurship Development – S.Anil Kumar, S.C.Poornima, Mini K.Abraham – New age International

SEMESTER - VI			
CORE -XIII		INCOME TAX PRACTICE	
<b>Code: 15USCC61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 5</b>

### **Objectives:**

- **To help students understand and apply basic concepts of Income Tax Act 1961**
- **To enable the students to compute income of individuals and firms**

### **Theory 40: Problems 60**

#### **UNIT I**

Clubbing of income - Aggregation of incomes - Setoff of losses- carry forward – Deduction from gross total income for individuals

#### **UNIT II (Theory Only)**

Rebate and Relief of tax- Income Tax Authorities and their powers – PAN -Procedure for assessment

#### **UNIT III (Theory Only)**

Returns – Types – Belated returns- Defective returns – Assessement- Tax deducted at source – Advance Payment of tax – E-Filing

#### **UNIT IV**

Assessment of Individuals– computation – Simple problems

#### **UNIT V**

Assessment of Firms – computation - Simple problems

### **Text Book:**

Dr. H. C. Mehrotra and Dr. P. Mehrotra, Income Tax Law and Accounts, SahityaBhawan publications

### **Books for Reference:**

1. Vinod K Singhania, “Direct Taxes Law and Practise”, New Delhi,Taxmann- Latest Edn.
2. Bhagawati Prasad, “Income Tax Law and Practice”, New Delhi, ViswaPrakashan, Latest Edn.
3. P.Gaur&D.B.Narang, “Income Tax Law and Practice”, Oscar Publications,

SEMESTER - VI			
CORE -XIV		INDUSTRIAL LAW	
Code: 15USCC62	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

## Objectives

- To have basic knowledge on laws governing Industries
- To enable students to have an adequate knowledge on laws of factories

## UNIT I

The Industrial dispute Act 1947; Definitions - Authorities – strike – Lock out – illegality – Retrenchment – layoff – compensation

## UNIT II

The Factories Act 1948; Definitions – Welfare – safety & Health – Working hours – Employment of young persons – Women annual leave with wages – Penalty

## UNIT III

The Work Man compensation Act 1923– Definitions – liability employer – rules regarding Workmen's compensation –

## UNIT IV

Minimum wages Act 1948– Payment of gratuity Act 1972 – Payment of bonus Act 1965

## UNIT V

Trade Union Act 1926 – Definitions - Registration of Trade unions – Rights and liabilities of a registered trade union – Employees' state Insurance Act 1948 – Definitions – contribution – benefits – E.S.I. fund – authorities - penalties

## Text Book:

N.D.Kapoor, Industrial Law, Sultan Chand & Sons, New Delhi.

## Reference Book:

1. P.C.Tulsian ,Business and Corporate Law, Tata McGraw Hill Edition

SEMESTER - VI			
CORE- XV		MANAGEMENT ACCOUNTING	
Code: 15USCC63	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

### Objectives

- To provide an insight into accounting procedure and their applications in complex business management
- To enable the students to work out the problems in Management accounting

### Theory 40: Problems 60

#### UNIT I

Management accounting – Meaning, nature, scope and functions, need, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

#### UNIT II

Analysis and Interpretation of financial statements – Comparative Statements, Common Size statement and Trend analysis - Ratio Analysis - Liquidity, Profitability, turnover, capital structure and Leverage

#### UNIT III

Funds flow and Cash flow analysis.

#### UNIT IV

Budgets and budgetary control – Meaning, objectives, merits and demerits – Types – Flexible budget – Fixed budget

#### UNIT V

Marginal costing (excluding decision making) absorption costing and marginal costing – CVP analysis - BEP – Break Even Chart

### Text Book:

S.N. Maheswari, Management Accounting, Sultan Chand & Sons.

### Books for Reference:

1. R.S.N. Pillai & Bagavati, Management Accounting, S Chand & Co Ltd, New Delhi.
2. Horngren, Sunderru, Stratton, Introduction to Management Accounting, Pearson Education.
3. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.



SEMESTER V I			
PROJECT			
<b>Code: 15USCP61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 5</b>

### **Objectives**

**To help the students to**

- **Enhance the knowledge on a specific area of study.**
- **Have the field work on specific area of study.**

Each group has to be assigned a Project work in the beginning of the VI<sup>th</sup> Semester. The report of the project work shall be submitted at the end of the VI<sup>th</sup> Semester 30 days prior to the commencement of the End Semester Examination. Each group consists of not exceeding **five** students.

The Report shall be prepared by the group under the supervision of a faculty member of the department. Each report shall be neatly typed, in not less than 60 Pages on the recent trends in commerce of their choice. Each group shall submit 2 copies of the report, of which, one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

Evaluation of Project Report 60 Marks

Viva – Voce Examination 40 Marks

Total 100 Marks

<b>SEMESTER – VI</b>			
<b>CORE- XVI</b>		<b>E ACCOUNTING</b>	
<b>Code: 15USCC64</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 5</b>

## **Objectives**

- **To impart to the students with the basic principles and concepts of Computerized Accounting**
- **To provide knowledge on the use and application of Tally**

**Practical: 25 Theory: 75**

## **UNIT I**

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting. Introduction to Architecture of TALLY – Creation of company – Creation of groups – Various kinds of groups – Multiple and Single – creation of ledgers – Various kinds of ledgers.

## **UNIT II**

Entering vouchers – Journal voucher, purchase voucher, sales vouchers, receipt voucher, payment voucher- Role and importance of function keys.

## **UNIT III**

Extraction of Trial Balance, Trading Account, Profit and Loss Account, Balance sheet, Simple sums – Alter – Select – Edit – Delete – Selection of Company.

## **UNIT IV**

Introduction to inventories - Creation of Stock category – Stock group – Stock item – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer & supply analysis- Stock Journal entries.

## **UNIT - V**

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre – Usage of cost category and cost centres in voucher entry – Budget control – Creation of budgets – Editing and deleting budgets – Reports.

### **Text Book:**

A. K. Nadhani & K.K. Nadhani, Implementing Tally, BPB, New Delhi.

### **Reference Book:**

1. ICA R&D Team, Tally 9.0, Vikas Publishing House Pvt Ltd., New Delhi
2. VishuPriyaSingh, Quick Learn Tally, Computech Publication Pvt Ltd, New Delhi
4. SrinivaValaban, Computer Application in Business, Sultan & Sons, New Delhi.