

**ST. MARY'S COLLEGE (Autonomous)**

***(Re-accredited with 'A<sup>+</sup>' Grade by NAAC)***

**Thoothukudi-628001, Tamil Nadu**

**(Affiliated to Manonmaniam Sundaranar University)**



## **Syllabus**

**B.Com**

**School of Management & Economics**

***Outcome Based Curriculum***

**(W.e.f.2018)**

**Preamble:**

The B.Com programme is structured to equip students with knowledge, skills and attitude to meet the challenges of the modern day business world. By the end of the programme, students gain an in-depth knowledge on core subjects like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountant, Company Secretary, Cost and Management Accountant and Master of Business Administration can be pursued along with B.Com., because the courses are interrelated.

**Vision**

- To provide excellent and value based Commerce education.

**Mission**

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and give them awareness about the prevailing business environment.
- To enable them to seek higher education in commerce and professional courses like CA,ICWA,ACS,M.B.A. etc.,
- To train the students with required levels of competence for employment in both domestic and global market.

**Programme Outcome:**

<b>PO No.</b>	<b>Upon completion of B.Com programme, the graduates will be able to</b>
PO - 1	develop language, numerical abilities and writing skills.
PO - 2	apply basic mathematical and statistical skills necessary for analysis of a range of problems in Economics, Accounting, Marketing, Management and Finance.
PO - 3	have a thorough knowledge of law and legislations related to commerce, business and industry.
PO - 4	familiarise with recent trends in business organisation and industries and be informed about national and global economic environment.
PO - 5	know the recent trends of the world, develop the knowledge level leading to an overall development.
PO – 6	apply reasoning informed by the contextual knowledge to assess societal health, safety, legal and cultural issues and the consequent responsibilities relevant to professional accounting practice.
PO – 7	understand the impact of professional accounting solutions in societal and environmental contexts and demonstrate the knowledge of and need for sustainable development
PO – 8	function effectively as an individual and as a member or leader in teams and in multidisciplinary settings.

### Programme Specific Outcome

PSO No.	Upon completion of B.Com Degree programme, the graduates will be able to,
PSO - 1	build a strong foundation of knowledge in different areas of commerce.
PSO - 2	develop the skill of applying concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise.
PSO – 3	develop functional and general management skills with sound ethics.
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.
PSO - 5	acquire practical skills relating to finance,accounting, banking, taxation, computer application and other fields of business.
PSO - 6	expose students to entrepreneurship and inculcate global mindset.
PSO - 7	make decisions at personal and professional level.
PSO - 8	evaluate different problems using analytical, creative and integrative abilities.

**Course Structure (w.e.f 2018)**

**Semester – I**

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	18ULTA11	இக்கால இலக்கியம்: செய்யுள், இலக்கணம், உரைநடை, சிறுகதை, இலக்கியவரலாறு	6	4	40	60	100
	French	18ULFA11	Basic French and Commercial Terms					
II	General English	18UGEN11	Prose,Poetry,Extensive Reading & Language Study - I	6	4	40	60	100
III	Core – I	18UCOC11	Financial Accounting I	5	4	40	60	100
	Core – II	18UCOC12	Business Organisation	5	4	40	60	100
	Allied I	18UCOA11	Business Economics	3	3	40	60	100
	Allied II	18UCOA12	Business Information System	3	3	40	60	100
IV	Ability Enhancement Course	18UFVE11	Value Education	2	2	20	30	50
<b>Total</b>				<b>30</b>	<b>24</b>			

**Semester – II**

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	18ULTA21	சமய இலக்கியங்களும், நீதி இலக்கியங்களும்: செய்யுள், இலக்கணம், உரைநடை, வாழ்க்கை வரலாறு, இலக்கிய வரலாறு	6	4	40	60	100
	French	18ULFA21	Essential French and Commercial Correspondence					
II	General English	18UGEN21	Prose,Poetry,Extensive Reading & Language Study - II	6	4	40	60	100
III	Core – III	18UCOC21	Financial Accounting II	5	4	40	60	100
	Core – IV	18UCOC22	Principles of Marketing	5	4	40	60	100
	Allied III	18UCOA21	Business Management	3	3	40	60	100
	Allied IV	18UCOA22	Principles of Life Insurance	3	3	40	60	100
IV	Ability Enhancement Course	18UFEV21	EVS	2	2	20	30	50
<b>Total</b>				<b>30</b>	<b>24</b>			

**Semester – III**

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core V	18UCOC31	Advanced Financial Accounting	6	4	40	60	100
	Core VI	18UCOC32	Modern Banking	6	4	40	60	100
	Core VII	18UCOC33	E-Accounting	6	4	40	60	100
	Allied V	18UCOA31	Business Communication	3	3	40	60	100
	Allied VI	18UCOA32	Customer Relationship Management	3	3	40	60	100
	Core SB	18UCOS31	Business Mathematics	4	4	40	60	100
	NME I	18UCON31	Principles of Accountancy	2	2	40	60	100
IV	Ability Enhancement Course	18UFWS31	Women's Synergy		2	20	30	50
	Self Study/ Online course Internship (Optional)	18UCOSS1	Advertising		+2		50	50
			Total	30	26+2			

**Semester – IV**

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core VIII	18UCOC41	Corporate Accounting	6	4	40	60	100
	Core IX	18UCOC42	Company Law	6	4	40	60	100
	Core X	18UCOC43	Logistics in Shipping Industries	6	4	40	60	100
	Allied VII	18UCOA41	Auditing	3	3	40	60	100
	Allied VIII	18UCOA42	Career Skills	3	3	40	60	100
	Core SB	18UCOS41	Business Statistics	4	4	40	60	100
	NME II	18UCON41	Introduction To Cost Accounting	2	2	40	60	100
IV	Ability Enhancement Course	18UFYM41	Yoga and Meditation		2	20	30	50
	Self Study/Online course/ Internship (Optional)	18UCOSS2	Online Marketing		+2		50	50
V	NCC, NSS & Sports Extension activities/CDP		CDP		1  +1			
				<b>30</b>	<b>27+3</b>			

**Semester – V**

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XI (Common Core)	18UMCC51	Human Resource Management	6	4	40	60	100
	Core XII	18UCOC52	Income Tax Law and Practice I	6	4	40	60	100
	Core XIII	18UCOC53	Business Law	6	4	40	60	100
	Core Integral I	18UCOI51	Special Accounts	5	4	40	60	100
	Core Integral II	18UCOI52	Cost Accounting	5	4	40	60	100
IV	Common SB	18UCSB51	Computers for Digital Era & Soft Skills	2	2	20	30	50
	Self Study paper / MOOC (Compulsory)	18UCOSS3	Salesmanship		2		50	50
				30	24			

**Semester – VI**

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XIV	18UCOC61	Management Accounting	6	4	40	60	100
	Core XV	18UCOC62	Income Tax Law and Practice II	6	4	40	60	100
	Core XVI	18UCOC63	Industrial Law	6	4	40	60	100
	Core Integral III	18UCOI61	Financial Services	5	4	40	60	100
	Core Integral IV / Project	18UCOI62/ 18UCOP61	Investment Management /Project	7	4	40	60	100
				30	20			
				<b>180</b>	<b>145+5</b>			



Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	24	-	600
II	30	24	-	600
III	30	26	2	700
IV	30	27	3	700
V	30	24	-	500
VI	30	20	-	500
<b>Total</b>	<b>180</b>	<b>145</b>	<b>5</b>	<b>3600</b>

Components	No. of Courses	Hours/week	Credits	Extra credits
Tamil	2	12	8	--
English	2	12	8	--
Core	16	92	64	
Allied	8	24	24	
Core Integral	3	15	12	
Core SB	2	8	8	
Common SB	1	2	2	
Ability Enhancement Course	4	4 (4 Extra Hours)	8	
Non Major Elective	2	4	4	
Project	1	7	4	
Self Study	2	-	-	4
Self Study/MOOC	1	-	2	
Extension Activities		--		1
NCC, NSS & Sports		--	1	
Total	44	180	145	5

## தமிழ்த் துறை தமிழ் பாடத்திட்டம் 2018 – 2021

### பாடத்திட்டத்தின் நோக்கங்கள்

1. அனைத்து துறை மாணவர்களும் பயன்பெறும் வகையில் பாடத்திட்டம் வரையறை செய்யப்பட்டுள்ளது.
2. தமிழ் இலக்கிய கல்வியை எளிமையுடன் ஆழமாக்கிக் கற்பிக்கும் விதமாகத் தற்கால இலக்கியம் தொடங்கி, சங்க இலக்கியம் வரை கற்பித்தல்.
3. தமிழ் மொழியில் பிழையின்றி கற்கும் விதமாக எழுத்து, சொல் , பொருள், யாப்பு, அணி என இலக்கணத்தைக் பயிற்றுவித்தல்.
4. மாணவர்களின் நலன் கருதி இலக்கிய வரலாற்றுப் பகுதியானது செய்யுள் அமைப்பிற்கேற்ப வகைப்படுத்தப்பட்டு கற்பிக்கப்படுதல்

### பயன்கள்

1. காலந்தோறும் வளர்ந்துவரும் தமிழ் கவிதைகளின் வடிவினையும், கருத்தோட்டத்தினையும் மாணவியர் அறிந்து கொள்வர்.
2. தமிழ் மொழியைப் பிழையின்றி எழுதவும் பேசவும் முடியும்.
3. தன்னம்பிக்கை உருவாகும்.
4. தகவல் தொடர்பு சாதனங்கள் தமிழ் வளர்ச்சிக்குப் பயன்படுவதை அறிந்து கொள்வர்.
5. படைப்பாற்றலை வளர்த்துக்கொள்வர்.
6. தமிழ் இலக்கியங்கள் அன்று முதல் இன்று வரை பெற்றுவரும் சிறப்பை உணர்வர்.
7. இலக்கிய வரலாற்றின் வழி, மொழியின் வளர்ச்சியையும் காலந்தோறும் மாறிவரும் இலக்கியங்களின் பல்வேறு வகைகளையும் தெரிந்து கொள்வர்.
8. துறைதோறும் தமிழ் மொழியின் வளர்ச்சியை அறிவர்.
9. சங்கம் வைத்து தமிழாய்ந்த மன்னர், புலவர், மக்கள் இவர்களின் வாழ்வியல் அறங்களைக் கண்டறிவர்.
10. பண்பாட்டுச் சிறப்பினை மொழியின் வழி அறிந்து தம் வாழ்வில் கடைபிடிப்பர்.
11. வேலைவாய்ப்பிற்கான தேர்வுகளில் திறமையுடன் பங்கேற்பர்.

SEMESTER - I			
Part-1 தமிழ் தாள் - 1 இக்கால இலக்கியம் செய்யுள், இலக்கணம், உரைநடை, சிறுகதை, இலக்கிய வரலாறு			
18ULTA11	Hrs / Week:6	Hrs / Semester: 90	Credits: 4

**Vision:** மாணவியருக்கு நல்ல மதிப்பீடுகளைக் கற்பித்து, வாழ்வில் அவற்றைப் பின்பற்ற வழிவகுத்தல்.

**Mission:** இலக்கிய மாந்தரின் வாழ்க்கை அனுபவங்கள் மூலம் பிரச்சனைகளை எதிர்கொள்ளும் திறம், தன்னம்பிக்கை, ஆளுமைத்திறம், மொழிஅறிவு இவற்றை உருவாக்குதல்.

### Course Outcome:

CO.No.	இப்பாடத்திட்டத்தின் மூலம், மாணவியர்	Cognitive Level
CO-1	பெண் சார்ந்த விடுதலை உணர்வை வளர்க்கிறது.	வளர்ச்சி
CO-2	இனம், சாதி குறித்த பாகுபாட்டிலிருந்து விடுதலை பெறும் வழிவகைகளைக் கற்றுக்கொடுக்கிறது.	நடைமுறைப்படுத்தல்
CO-3	இயற்கையைப் பேணுதற்கும் வாழ்வின் வளர்ச்சிநிலையை மேம்படுத்திக் கொள்ளுதற்கும் உதவுகிறது.	நடைமுறைப்படுத்தல்
CO-4	சமயநல்லிணக்கம், ஒற்றுமைஉணர்வு, இறைநம்பிக்கை இவற்றை உருவாக்குகிறது.	உருவாக்கம்
CO-5	மொழியை பிழையின்றி பேசவும் எழுதவும் உதவுகின்றது.	புரிதல் திறன் மேம்பாடு
CO-6	தனிமனித வாழ்க்கைச் சிக்கல்களை எதிர்கொள்ளும் நிலையை உருவாக்குகிறது	நடைமுறைப்படுத்தல்
CO-7	சமுதாய பிரச்சனைகளை எதிர்கொள்ளும் திறம் கிடைக்கிறது.	நடைமுறைப்படுத்தல்
CO-8	போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் படைப்பாக்கத் திறனை வளர்க்க உதவுகிறது.	படைப்பாற்றல் திறன் மேம்பாடு

SEMESTER – I			
Part – I தமிழ்; Paper – 1 இக்கால இலக்கியம், செய்யுள், இலக்கணம், உரைநடை, சிறுகதை, இலக்கிய வரலாறு			
18ULTA11	Hrs/Week: 6	Hrs / Semester: 90	Credits: 4

**அலகு- 1 செய்யுள் – 1 மணி**

- |                             |                   |
|-----------------------------|-------------------|
| 1. மனதில் உறுதிவேண்டும்     | - பாரதியார்       |
| 2. ஒழுக்கம் விழுப்பம் தரும் | - பாரதிதாசன்      |
| 3. ஐந்துபெரிது ஆறு சிறிது   | - வைரமுத்து       |
| 4. போட்டி                   | - அப்துல் ரகுமான் |
| 5. மனிதனும் இயற்கையும்      | - சிற்பி          |
| 6. நன்றிக்கடன்              | - பா.விஜய்        |
| 7. மேலாடை                   | - சுரதா           |
| 8. கவிஞர்கள் கவனிக்க        | - ஜெ.செல்வகுமாரி  |
| 9. மாதவம்                   | - சக்திஜோதி       |
| 10. ஹைக்கூ கவிதைகள்         |                   |
| 11. நாட்டார் பாடல்கள்       |                   |
| 1. விளையாட்டு               |                   |
| 2. உழவும் தொழிலும்          |                   |

**அலகு-2 இலக்கணம் - 1 மணி**

- எழுத்து
- எழுத்துப் பற்றிய விளக்கம். ஒரெழுத்து ஒருமொழி
  - முதலெழுத்துகள்.
  - சார்பெழுத்துகள்
  - சுட்டெழுத்துகள், வினாவெழுத்துகள்
  - மொழிமுதல் எழுத்துகள், மொழிஇறுதி எழுத்துகள்
  - வல்லினம் மிகும் இடங்கள், வல்லினம் மிகா இடங்கள்

**அலகு- 3 உரைநடை - 1 மணி**

- இலக்கியச் சாரல் - ச.பாரிஜாதம்  
( கட்டுரை எண்கள் - 1, 2, 3, 8, 9, 10 )

**அலகு- 4 சிறுகதை - 1 மணி**

- |                    |                     |
|--------------------|---------------------|
| 1. அகிலன்          | - தாய்ப்பசு         |
| 2. புதுமைப்பித்தன் | - சாபவிமோசனம்       |
| 3. அண்ணா           | - செவ்வாழை          |
| 4. ஜெயகாந்தன்      | - அக்கினிப்பிரவேசம் |
| 5. இரா.கலாராணி     | - மௌனப்போராளி       |
| 6. ஜெயரதி அகஸ்தின் | - ஜோடிப் பொருத்தம்  |

**அலகு -5 இலக்கிய வரலாறு - 2 மணி**

- புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
- சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- நாட்டுப்புறப் பாடல்கள்
- தகவல் தொடர்புசாதனங்களும் தமிழ் வளர்ச்சியும்
- மொழிப்பயிற்சி : புதுக்கவிதை,சிறுகதை,பத்திரிகைக்கு செய்தி

SEMESTER – II			
<b>Part-1 Tamil</b> தாள் -2 சமயஇலக்கியங்களும் நீதி இலக்கியங்களும் செய்யுள், இலக்கணம், உரைநடை, வாழ்க்கை வரலாறு, இலக்கிய வரலாறு			
<b>18ULTA21</b>	<b>Hrs / Week:6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>

### **Vision:**

வாழ்வியல் நன்னெறிகளான மனிதநேயம், சமத்துவம் போன்றவற்றை வளர்த்துக் கொள்ள கற்றுக்கொடுத்தல்

### **Mission:**

அறநெறியைக் கடைபிடிப்பதே நிலையானதும் நீடித்ததுமான நன்மையைத் தருவது என்பதைச் சான்றோரின் வாழ்க்கைநெறிகள் மூலம் உணரச்செய்தல், மொழிஅறிவு, இலக்கியஅறிவு இவற்றை வளர்த்துக் கொள்ளக் கற்றுக்கொடுத்தல்

### **Course Outcomes:**

CO.No.	இப்பாடத்திட்டத்தின் மூலம், மாணவியர்	Cognitive Level
CO-1	இறைஆற்றலை உணர்ந்துகொள்ள உதவுகிறது	மதிப்பீடு
CO-2	நல்லநண்பர்களையும், நல்லமனிதர்களையும் இனங்கண்டுகொள்ள வழிவகுக்கிறது	நடைமுறைப்படுத்தல்
CO-3	அன்பு, இரக்கம், நற்சொல், நற்செயல் போன்ற நற்பண்புகளோடு வாழ்வழிவகுக்கிறது	மதிப்பீடு
CO-4	மனிதநேய பண்புகளோடு வாழ்ந்த சான்றோரின் அனுபவங்களைப் பெற்றுக்கொள்ள உதவுகிறது	நடைமுறைப்படுத்தல்
CO-5	மொழியை பிழையின்றி பேசவும் எழுதவும் உதவுகின்றது.	புரிதல், திறன் மேம்பாடு
CO-6	துனிமனித வாழ்க்கைச் சிக்கல்களையும் பிரச்சினைகளையும் எதிர்கொள்ளும் ஆற்றலை உருவாக்குகிறது	நடைமுறைப்படுத்தல், திறன் மேம்பாடு
CO-7	இறைவன்முன் அனைவரும் சமம் என்ற சிந்தனையை உருவாக்குகிறது	மதிப்பீடு
CO-8	போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் படைப்பாக்கத் திறனை வளர்க்க உதவுகிறது	படைப்பாற்றல்

SEMESTER - II			
Part – I Tamil தாள் – II சமய இலக்கியங்களும் நீதி இலக்கியங்களும் செய்யுள், இலக்கணம், உரைநடை, வாழ்க்கை வரலாறு, இலக்கிய வரலாறு			
Code:18ULTA21	Hrs/Week: 6	Hrs / Semester: 90	Credits: 4

**அலகு- 1 செய்யுள் - 2 மணி**

- சைவம்** 1. தேவாரம் - சுந்தரர்  
2. திருவாசகம் - மாணிக்கவாசகர்  
3. திருமந்திரம் - திருமூலர்
- வைணவம்** 1. ஆண்டாள் - நாச்சியார் திருமொழி  
2. நம்மாழ்வார் - திருவாய்மொழி

**பௌத்தம் :** மணிமேகலை

**கிறித்துவம் :** கிறிஸ்து மொழிக்குறள்

**இசுலாமியம் :** பேட்டைஆம்பூர் அப்துல் காதிர் சாகிபு பாடல்

**நீதி இலக்கியங்கள்**

1. திருக்குறள்
2. நாலடியார்
3. பழமொழிநானூறு

**அலகு-2 இலக்கணம் - 1 மணி**

1. சொல்லின் பொது இலக்கணம்
2. பெயர்ச்சொல் - அறுவகை பெயர்கள்
3. வினைச்சொல் - வகைகள் - முற்று, எச்சம், ஏவல், வியங்கோள், செய்வினை, செயப்பாட்டுவினை, தன்வினை, பிறவினை
4. இடைச்சொல் - ஏகார ஓகார உம்மை இடைச்சொற்கள்
5. உரிச்சொல் - வகைகள்

**அலகு- 3 உரைநடை - 1 மணி**  
எண்ணங்கள் - எம். எஸ். உதயமூர்த்தி

**அலகு- 4 வாழ்க்கை வரலாறு - 1 மணி**  
அன்னைதேரேசா-பசுமைக்குமார்

**அலகு-5 இலக்கியவரலாறு - 1 மணி**

1. சைவ இலக்கியங்கள்
2. வைணவ இலக்கியங்கள்
3. கிறிஸ்துவம் தமிழுக்குச் செய்த தொண்டு
4. இஸ்லாமியம் தமிழுக்குச் செய்த தொண்டு

**பதினெண் கீழ்க்கணக்கு நூல்கள் - அறநூல்கள் 11 மட்டும்**

SEMESTER – III			
Part-I Tamil Paper - 3 காப்பிய இலக்கியங்களும் சிற்றிலக்கியங்களும்			
18ULTA31	Hrs / Week:6	Hrs / Semester: 90	Credits: 4

**Vision:** மாணவியருக்கு தனது உரிமைகளைப் போராடி பெறுவதற்கும் நல்ல உறவுகளை இனம் கண்டு மதிக்கவும் கற்றுக்கொடுத்தல்.

**Mission:** காப்பிய மாந்தரின் வாழ்க்கையின் மூலமாக நம்பிக்கை, நல்ல உறவுகள், இயற்கையை நேசித்தல், மொழிஅறிவு போன்றவற்றை வளரச் செய்தல்.

### Course Outcome:

CO.No.	இப்பாடத்திட்டம் மாணவியருக்கு	அறிவுசார் மதிப்பீடு
CO-1	பெண்கள் நீதிக்குப் போராடும் உணர்வை வளர்க்கிறது.	நடைமுறைப்படுத்தல்
CO-2	அரசியல் சூழ்ச்சி, இனம், சாதி குறித்த பாகுபாடு இவற்றிலிருந்து விடுதலை பெறும் வழிவகைகளைக் கற்றுக்கொடுக்கிறது.	நடைமுறைப்படுத்தல்
CO-3	இயற்கையைப் பேணுதற்கு உதவுகிறது.	நடைமுறைப்படுத்தல்
CO-4	சமயநல்லிணக்கம், இறைநம்பிக்கை இவற்றை உருவாக்குகிறது.	உருவாக்கம்
CO-5	மொழியைப் பிழையின்றி பேசவும் எழுதவும் உதவுகின்றது.	புரிந்துகொள்ளுதல், திறன் மேம்பாடு
CO-6	தனிமனித வாழ்க்கைச் சிக்கல்களை எதிர்கொள்ளும் நிலையை உருவாக்குகிறது	நடைமுறைப்படுத்தல்
CO-7	விவசாயிகளின் வாழ்க்கைப் பிரச்சினை, சமுதாயப்பிரச்சினை இவற்றை உணர்ந்து அவற்றை நீக்கும் திறனை உருவாக்குகிறது.	நடைமுறைப்படுத்தல், திறன் மேம்பாடு
CO-8	போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் படைப்பாக்கத் திறனை வளர்க்க உதவுகிறது.	படைப்பாற்றல், திறன் மேம்பாடு

SEMESTER – III			
Part-I Tamil Paper - 3 காப்பிய இலக்கியங்களும் சிற்றிலக்கியங்களும்			
18ULTA31	Hrs / Week:6	Hrs / Semester: 90	Credits: 4

**அலகு - 1 செய்யுள் - 2 மணி**

**காப்பியங்கள்**

1. சிலப்பதிகாரம் - வழக்குரைகாதை : 1 – 80 பாடலடிகள்
2. மணிமேகலை - பாத்திரம் பெற்ற காதை : 75– 145 பாடலடிகள்
3. சீவகசிந்தாமணி - கோவிந்தையார் இலம்பகம் - பாடல்கள்: 411, 421, 430, 437, 440, 441, 448, 454, 456, 474, 477, 483, 484, 488, 489.
4. கம்பராமாயணம் - நகரப் படலம் - பாடல்கள்: 94, 95, 98, 100, 103, 104, 108, 114, 116, 119, 129, 132, 138, 147, 153, 159, 160.
5. சீராப்புராணம் - விடமீட்ட படலம் - பாடல்கள் : 1, 4, 5, 6, 7, 9, 12, 13, 15, 16, 17, 20, 23, 25, 27, 29, 32, 33, 34, 36, 37, 40, 42, 44.
6. இயேசுகாவியம் - மலைப்பொழிவு
7. பெரியபுராணம் - பூசலார் புராணம்

**சிற்றிலக்கியங்கள்**

1. முத்துக்குமாரசாமி பிள்ளைத்தமிழ் - செங்கீரைப் பருவம் - முதல் பத்து அடிகள்
2. முக்கூடற்பள்ளு - நகர்வளம் 19-வது பாடல்
3. நந்திக் கலம்பகம் - வெற்றிமுரசு சிறப்பு
4. திருக்குற்றாலக் குறவஞ்சி பாடல் - 9

**அலகு - 2 இலக்கணம் - 1 மணி**

**பொருள் இலக்கணம்**

1. அகப்பொருள் : எழுதினை விளக்கம் - முதல், கரு, உரிப்பொருள்
2. புறப்பொருள் : வெட்சிதினை முதல் பாடாண்தினை வரை விளக்கம் மட்டும்

**யாப்பு இலக்கணம்**

1. யாப்பு உறுப்புகள்

**அலகு - 3 - உரைநடை - 1 மணி**

நீ போகும் பாதைகள் - கீழ்குளம் வில்லவன்

**அலகு - 4 புதினம் - 1**

பூர்வீக பூமி - சூர்யகாந்தன்

**அலகு - 5 இலக்கிய வரலாறு - 1 மணி**

1. ஜம்பெருங்காப்பியங்கள்
2. ஜஞ்சிறுகாப்பியங்கள்
3. சிற்றிலக்கியத்தின் தோற்றமும் வளர்ச்சியும், பிள்ளைத்தமிழ், கலம்பகம், குறவஞ்சி, பரணி.



SEMESTER – IV			
Part-1 Tamil Paper – IV சங்க இலக்கியம்			
18ULTA41	Hrs / Week:6	Hrs / Semester: 90	Credits: 4

**Vision:** மாணவியருக்கு நல்ல மதிப்பீடுகளைக் கற்பித்து, வாழ்வில் அவற்றைப் பின்பற்ற வழிவகுத்தல்.

**Mission:** இலக்கிய மாந்தரின் மூலம் நல்லவாழ்க்கை அனுபவங்களைப் பெறச்செய்து தன்னம்பிக்கை, ஆளுமைத் திறம், மொழி அறிவு இவற்றை உருவாக்குதல்.

**Course Outcome:**

CO.No.	இப்பாடத்திட்டம் மாணவியருக்கு	அறிவுசார் மதிப்பீடு
CO-1	அனுபவ அறிவை வளர்க்கிறது.	நடைமுறைப்படுத்தல்
CO-2	பழந்தமிழர் வாழ்வியல் முறைகளை கற்று பயனடைய உதவுகிறது.	நடைமுறைப்படுத்தல்
CO-3	ஆய்வு நோக்கினை வளர்க்கவும் வாழ்வின் வளர்ச்சி நிலையை மேம்படுத்திக் கொள்ளவும் உதவுகிறது.	நடைமுறைப்படுத்தல், உருவாக்கம்
CO-4	மனிதநேயம், இறை நம்பிக்கை இவற்றை உருவாக்குகிறது.	உருவாக்கம்
CO-5	மொழியைப் பிழையின்றி பேசவும் எழுதவும் உதவுகின்றது.	திறன் மேம்பாடு
CO-6	தனிமனித வாழ்க்கைச் சிக்கல்களை எதிர்கொள்ளும் நிலையை உருவாக்குகிறது	நடைமுறைப்படுத்தல், உருவாக்கம்
CO-7	சமுதாய பிரச்சினைகளை எதிர்கொள்ளும் திறம் கிடைக்கிறது.	நடைமுறைப்படுத்தல், திறன் மேம்பாடு
CO-8	போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் படைப்பாக்கத் திறனை வளர்க்க உதவுகிறது.	படைப்பாற்றல், திறன் மேம்பாடு

SEMESTER – IV			
Part-1 Tamil Paper – IV சங்க இலக்கியம்			
18ULTA41	Hrs / Week:6	Hrs / Semester: 90	Credits: 4

**அலகு - 1 செய்யுள் - 2 மணி**

**எட்டுத்தொகை**

1. நற்றிணை - பாடல்கள் : 1, 12
2. குறுந்தொகை - பாடல்கள் : 23, 58, 135
3. ஐங்குறுநூறு - மஞ்ஞைப்பத்து - பாடல்கள் : 294, 296, 297, 299
4. பதிற்றுப்பத்து - பாடல் : 28
5. கலித்தொகை - பாடல் : 27
6. அகநானூறு - பாடல்கள் : 173, 270
7. புறநானூறு - பாடல்கள் : 279, 312

**பத்துப்பாட்டு**

நெடுநல்வாடை - 80 வரிகள்

**அலகு - 2 இலக்கணம் - 1 மணி**

1. பாவகைகள் - வெண்பா, ஆசிரியப்பா  
பொது இலக்கணம்
2. அணி இலக்கணம் - உவமை, உருவகம், வேற்றுமை, வஞ்சப்புகழ்ச்சி, சிலேடை, தற்குறிப்பேற்றம்
3. வாக்கிய வகைகள்
4. பிறமொழிச் சொற்களை நீக்கி எழுதுதல்  
அ. ஆங்கிலச் சொற்கள்  
ஆ. வடமொழிச் சொற்கள்  
இ. தெலுங்குச் சொற்கள்

**அலகு - 3 உரைநடை - 1மணி**

**சிந்தனைக் களஞ்சியம் - தமிழ்த்துறை - கட்டுரைத் தொகுப்பு,**  
தூய மரியன்னை கல்லூரி (தன்னாட்சி), தூத்துக்குடி

**அலகு - 4 நாடகம் - 1 மணி**

தண்ணீர் தண்ணீர் - கோமல் சுவாமிநாதன்

**அலகு - 5 இலக்கிய வரலாறு - 1 மணி**

1. எட்டுத்தொகை நூல்கள்
2. பத்துப்பாட்டு நூல்கள்
3. சங்க இலக்கியத்தின் தனிச்சிறப்புகள்

## **Preamble**

Acquisition of a foreign language and exposure to a different culture enhances the quality of a person. An understanding of a different civilisation opens vistas in the perception of the learner. Learning a new language is an additional skill and it widens the employability scope of the students, considering the large number of international collaborations in the global market.

### **Vision:**

To impart knowledge and skill in French to enhance employment opportunities of the students

### **Mission :**

To promote an understanding and appreciation of the French language and literature

Part-I Course in French is set to equip the students with an additional qualification, of acquisition of a foreign language, French. Two-year course in French creates

- Ability to act and respond in specific life-time situations of communication
- Ability to understand and translate sentences into target language
- Capability to compare and evaluate the life style of the French in contrast with Indians
- Capability to create a text of her own, narrating her day to day life
- Capability to summarize a poem or a dialogue in her own words
- Capability to use the knowledge and skill in diverse professions such as translator, interpreter, editor etc in multinational companies

### **Criteria of eligibility**

Part-I French course is offered to students who have studied French in schools and also to students who have no knowledge of French, beginners.

## I B.A., / B.Sc Part I FRENCH

SEMESTER – I			
PART – I French Paper – I Preliminary French Course			
Code : 18ULFA11	Hrs/week : 6	Hrs/Sem : 90	Credits : 4

### **Vision :**

To initiate a beginner to the francophonic world and to train them to make their maiden efforts in spoken and written French

### **Mission:**

To create a number of real life situations to make the learner express herself in the target language through experiential teaching method

### **Course Outcomes :**

CO	At end of this Course, the students will be able to	CL
1.	To identify French monuments and celebrities	Kn,Ap
2.	To understand the living style of the French	Un
3.	To know and understand the taste and leisure time activities of the French people	Kn, Un
4.	From the perspective of communication	
5.	To describe a lodging	Cr
6.	To redact an advertisement	Cr
7.	To express her desires and preferences	Cr
8.	To create a blog and to express herself	Cr
9.	To redact a portrait of a personality	Cr

### **Prescribed Text Book:**

Cocton Marie-Noëlle, Heu Elodie, Houssa Catherine, Kasazian Emilie,

Dupleix Dorothee et Ripaud Delphine, *Saison 1* Les Editions Didier, Paris, 2015.

Unite I : Mes cinq sens en action

Unite II : S'ouvrir aux autres

Unite III : Partager son lieu de vie

Unite IV : Vivre au quotidien

Unite V : Fêtes et Traditions

## **Books, Journals and Learning Resources**

:

- le cahier d'activités(CD Audio INCLUS)
- Le manuel numérique premium classe
- Grammaire « Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices » par Evelyne Sirejols, Tempesta Giovanna
- Les applis complémentaires
- 450 nouveaux exercices(niveau débutant)par Grand-Clément Odile Clé International, 2003.
- Les 500 exercices de grammaire par Akyuz Anne,Bazelle-Shahmaei Bernadette,Bonenfant Joelle, Gliemann Marie-Francoise,Hachette livre,2005
- Grammaire Progressive du français par Grégoire Maia, Clé International,2002.
- Grammaire « Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices » par Sirejols Evelyne , Tempesta Giovanna
- [www.didierfle.com/saison](http://www.didierfle.com/saison)
- [www.facebook.com/SaisonFLE](https://www.facebook.com/SaisonFLE)

## I B.A., / B.Sc Part I FRENCH

SEMESTER – II			
Paper – II Basic French Course			
Code : 18ULFA21	Hrs/week : 6	Hrs/Sem : 90	Credits : 4

**VISION :** To develop and improve upon the acquisition of four competencies of language learning

**MISSION :** To motivate and to enthuse the learner's mind to life-long learning experience evidenced through various situations of communication

### Course Outcomes:

CO	At end of this Course, the students will be able to	CL
1.	To understand the cultural practices of the French	Kn, Un
2.	To know and understand cultural life at Louisiane	Kn, Un
3.	To know the dressing style of the French	Kn
4.	To know the eating habits of the French	Kn, Un
5.	To be exposed to city life and various modes of transport	Kn, Un
6.	To describe a city	Kn, Un
7.	To compare cities	An,
8.	To redact an invitation	Cr
9.	To create a recipe of her own	Ap, Cr
10.	To describe an outfit	Ap, Cr
11.	To narrate an outing	Ap, Cr

**Prescribed Text Book:** Cocton Marie-Noëlle, Heu Elodie, Houssa Catherine, Kasazian Emilie, Dupleix Dorothée et Ripaud Delphine, *Saison*, Les Editions Didier, Paris, 2015.

Unite I : S'ouvrir à la culture

Unite II : La langue française en partage

Unite II I : Gouter a la campagne

Unite IV : La gastronomie française, une question de gout

Unite V : Voyager dans sa ville, La Belgique, carrefour de l'Europe

## Books, Journals and Learning Resources

1. le cahier d'activités(CD Audio INCLUS)
2. Le manuel numérique premium classe
3. Les applis complémentaires
4. Grand-Clément Odile,*450 nouveaux exercices(niveau débutant)* Clé International, 2003.
5. Akyuz Anne,Bazelle-Shahmaei Bernadette, Bonenfant Joelle, Gliemann Marie-Francoise, *Les 500 exercices de grammaire* ,Hachette livre,2005
6. Grégoire Maia ,*Grammaire Progressive du français* , Clé International,2002.
7. Sirejols Evelyne , Tempesta Giovanna,*Grammaire « Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices*

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[www.facebook.com/SaisonFLE](https://www.facebook.com/SaisonFLE)

## I B.Com., / BBA / B.Sc (Computer Science) Part I FRENCH

SEMESTER – I			
Paper Title-Basic French and Commercial terms			
Code : 18ULFB11	Hrs/week : 6	Hrs/Sem : 90	Credits : 4

### Vision :

To impart knowledge of the culture of the French and to give training in speaking and writing French to a beginner

### Mission :

To provide ample opportunities to induce and ignite the independent learning capacity.

CO	At end of this Course, the students will be able to	CL
1.	To adopt French as the language of the class	Kn, Un
2.	To enrol herself on a social media network	Ap, Cr
3.	To orient herself in a city	Un, Ap
4.	To adapt herself to new habits and rhythm of life	Un, Ap
5.	To invite and to respond to an invitation	Un, Cr, Ap
6.	To prepare a programme of outing	Un, Cr, Ap
7.	To translate the commercial terms from English to French& vice versa	Un, Ap
8.	To know and understand various aspects of cultural life of the French	Kn, Un

### Prescribed Text Book:

Girardet Jacky, Pécheur Jacques, Gibbe Colette, Parizet Marie-Louise, *Tendances*, Clé International, 2016.

### Prescribed Units:

Unite 1 : Commencer en français

Unite 2 : Arriver dans un pays francophone

Unite 3 : Découvrir une ville

Unite 4 : Vivre dans une famille, termes commerciaux

Unite 5 : Participer à une sortie



**Books, journals and other references:**

1. Evelyne Sirejols, Tempesta Giovanna *Grammaire « Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices »*
2. Girardet Jacky, Pécheur Jacques, *Cahier d'activités*, Clé International ,2016.
3. Grand-Clément Odile, *450 nouveaux exercices(niveau débutant)* Clé International, 2003
4. Akyuz Anne, Bazelle-Shahmaei Bernadette, Bonenfant Joelle, Gliemann Marie-Francoise, *Les 500 exercices de grammaire* Hachette livre, 2005
5. Grégoire Maia, Thievenez Odile, *Grammaire Progressive du français*, Clé International, 2002.

## I B.Com., / BBA / B.Sc (Computer Science) Part I FRENCH

SEMESTER – II			
Paper Title-Essential French and Commercial correspondance			
Code : 18ULFB21	Hrs/week : 6	Hrs/Sem : 90	Credits : 4

### Vision :

To build upon the language skills acquired to reach a standard level of speaking and writing French

### Mission :

To give thrust on the actional approach to motivate the autonomy of the learner.

CO	At end of this Course, the students will be able to	CL
1.	To understand travel documents and to describe a displacement	Kn, Un
2.	To write a post card or mail about a voyage	Ap, Cr
3.	To know and understand the means of payment	Kn, Un
4.	To express her needs	Ap, Cr
5.	To create words of felicitation, thanks, excuse and to formulate a wish	Ap, Cr
6.	To know and understand the cultural life of the French	Kn, Un
7.	To describe an itinerary, to give instructions	Ap, Cr
8.	To redact commercial letters in French	Ap, Cr

### Prescribed Text Book:

Girardet Jacky, Pécheur Jacques, Gibbe Colette, Parizet Marie-Louise, *Tendances*, Clé International, 2016.

### Prescribed Units:

Unite 1 : Voyager

Unite 2 : Faire des achats

Unite 3 : Se faire des relations

Unite 4 : Organiser ses loisirs

Unite 5 : Se loger

**Books for reference:**

1. Girardet Jacky, Pécheur Jacques *Cahier d'activités* Clé International ,2016.
2. Grand-Clément Odile, *450 nouveaux exercices(niveau débutant)* Clé International, 2003.
3. Akyuz Anne, Bazelle-Shahmaei Bernadette, Bonenfant Joelle, Gliemann Marie-Francoise, *Les 500 exercices de grammaire* Hachette livre, 2005.
4. Grégoire Maia , *Grammaire Progressive du français* Clé International, 2002.
5. Sirejols Evelyne , Tempesta Giovanna *Grammaire « Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices »*

## II B.A., / B.Sc Part I FRENCH

SEMESTER – III			
Paper – III Advanced French Course			
Code : 18ULFA31	Hrs/week : 6	Hrs/Sem : 90	Credits : 4

**Vision :** To enhance further the acquisition of four competencies of language learning

**Mission :** To create the independent capability of the learner to respond and tackle the various situations of communication when the learner is in the native country of the target language

### Course Outcome:

CO	At end of this Course, the students will be able to	CL
CO-1	describe the souvenirs of the past	Ap, Cr
CO-2	create novel things with ancient objects	Cr
CO-3	attempt business ventures on the internet	Un, Ap
CO-4	understand the expatriate's experience	Un, Ap
CO-5	prepare for study in foreign countries	Ap, Cr
CO-6	speak of the weather	Ap, Cr
CO-7	speak about the system of education in France	Un, Ap
CO-8	become conscious of the environment	Ap, Cr

**Prescribed Text Book:** Cocton Marie-Noëlle, Heu Elodie, Houssa Catherine, Kasazian Emilie, Duplex Dorothee et Ripaud Delphine, *Saison*, Les Editions Didier, Paris, 2015.

Unite I : Faire du neuf avec du vieux-Faire revivre les objets-

Unite II : Exprimer l'accord ou le désaccord-Exprimer l'obligation et l'interdiction

Unite III : Changer d'air- Demander/donner son opinion-Parler du temps qu'il fait-

Unite IV : Découvrir-Apprendre-Réussir

Unite V : Devenir éco-citoyen-Ecrire une biographie-Institutions et femmes d'exception

### Books, Journals and Learning Resources

1. le cahier d'activités(CD Audio INCLUS)
2. Le manuel numérique premium classe
3. Les applis complémentaires
4. Grand-Clément Odile, *450 nouveaux exercices(niveau débutant)* Clé International, 2003.
5. Akyuz Anne, Bazelle-Shahmaei Bernadette, Bonenfant Joelle, Gliemann Marie-Francoise, *Les 500 exercices de grammaire*, Hachette livre, 2005

6. Grégoire Maia ,*Grammaire Progressive du français* , Clé International,2002.
7. Sirejols Evelyne , Tempesta Giovanna,*Grammaire « Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices*  
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[www.facebook.com/SaisonFLE](https://www.facebook.com/SaisonFLE)

## II B.A., / B.Sc Part I FRENCH

SEMESTER – IV			
Paper – IV French Language through Literature			
<b>Code : 18ULFA41</b>	<b>Hrs/week : 6</b>	<b>Hrs/Sem : 90</b>	<b>Credits : 4</b>

**Vision** : To initiate the learner to the realm of French Literature

**Mission** : To create and develop the taste for literary readings in the target language

### Course Outcome:

CO	At end of this Course, the students will be able to	CL
CO-1	comprehend the French literary background	Un, An
CO-2	imbibe the basic grammatical structures of the language	Un, An
CO-3	inculcate the values imparted through the literary texts	Un, An
CO-4	appreciate the simple literary texts	An, Ap
CO-5	acquire literary knowledge and enhance aesthetic perception	An, Ap
CO-6	explore a literary text, with the perspective of analysing the matter and manner of writing	An, Ap
CO-7	reflect upon the author's ideas and transform her own personality	Ap, Cr
CO-8	discover, interrogate and reflect on the humanistic value	Ap, Cr

## II B.A., / B.Sc Part I FRENCH

SEMESTER – IV			
Paper – IV French Language through Literature			
<b>Code : 18ULFA41</b>	<b>Hrs/week : 6</b>	<b>Hrs/Sem : 90</b>	<b>Credits : 4</b>

### Unité 1:

- |                                     |                    |
|-------------------------------------|--------------------|
| 1. Au soir , auprès d'une chandelle | -Pierre de Ronsard |
| 2.Caractères                        | -La Bruyère        |
| 3.La barbe bleue                    | -Charles Perrault  |

### Unité 2 :

- |                            |                |
|----------------------------|----------------|
| 1.La Jeune Tarentine       | -André Chénier |
| 2. La Révolution Française |                |
| 3.L'impératif              |                |

### Unité 3 :

- |                              |                    |
|------------------------------|--------------------|
| 1.Le Pape est mort           | -Guy de Maupassant |
| 2.A l'école des petits dieux | -Bernard Wéber     |
| 3.Pronoms Relatifs           |                    |

### Unité 4 :

- |                         |            |
|-------------------------|------------|
| 1.Oh voleur !quelle vie | -Le Clezio |
| 2.L'avalée des avalées  | - Ducharme |
| 3.Pronoms Relatifs      |            |

### Unité 5 :

- |                                   |                  |
|-----------------------------------|------------------|
| 1.L'homme qui plantait des arbres | -Jean Giono      |
| 2.Pour toi mon amour              | -Jacques Prévert |
| 3.Les indicateurs Temporels       |                  |

### Books for Reference :

- 1.Blondeau Nicole, Allouache Ferroud jà, Ne Marie-Françoise, *Littérature Progressive du Français*, Clé International, 2004.
2. Akyuz Anne, Bazelle-Shahmaei Bernadette, Bonenfant Joelle, Gliemann Marie-Francoise, *Les 500 exercices de grammaire*, Hachette livre, 2005
- 3.Grégoire Maia, *Grammaire Progressive du français*, Clé International, 2002.
- 4.Sirejols Evelyne, Tempesta Giovanna, *Grammaire « Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices*
- 5.Auge Helene, Marlhens Claire, Molinos Llucia, *Grammaire et Communication*, Clé International, 2008

At the end of two-year course, students will be able to

1. Develop their communicative skills in English for employment.
2. Employ their English proficiency to excel in cultural exchanges and to connect themselves globally.
3. Develop their comprehension and analytical skills in order to be innovative in all disciplines.
4. Build confidence and helps to maintain cordial relationship with colleagues in their flourishing career.
5. Express themselves as skilful English news readers and journalists.
6. Convert their passive vocabulary into active one; enhancing their speaking and writing skills.
7. Exercise their creativity in writing English.
8. Gain proficiency in writing skills and help them to write grammatically correct sentences.
9. Tune their soft skills which enable them to maintain good career records.
10. Improve their passion for reading literary works.

<b>SEMESTER - I</b>			
<b>Part II English</b>	<b>Prose, Poetry, Extensive Reading and Language Study- I</b>		
<b>18UGEN11</b>	<b>Hrs / Week: 6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>

**Vision:**

To provide adequate exposure and opportunities for students to imbibe, develop, practice and use the LSRW skills with more opportunities to experiment and fine tune their productive skills – speaking and writing.

**Mission:**

To help students read and comprehend content in English

**Course Outcome:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Cognitive Level</b>
CO-1	Understand the written word in everyday life through the study of basic comprehension skills	Un
CO-2	Apply and incorporate basic grammar, mechanics, and sentence variety in writing.	Ap
CO-3	Label and paraphrase main ideas in readings.	Ap
CO-4	Develop their ability to read and spell words through an analysis of the structure of the English language.	Re
CO-5	Analyse the theme of prescribed texts of literature.	Un
CO-6	Evaluate the parts of speech.	Ev
CO-7	Listen and comprehend speech sounds.	Co
CO-8	Construct simple sentences and short paragraphs in response to reading.	Cr



<b>SEMESTER - I</b>			
<b>Part II English</b>	<b>Prose, Poetry, Extensive Reading and Language Study-I</b>		
<b>18UGEN11</b>	<b>Hrs / Week: 6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>

### **Unit I - Poetry**

Sarojini Naidu - Village Song  
 John Milton - On His Blindness  
 Robert Frost - The Road Not Taken

### **Unit II - Prose**

Leigh Hunt - Getting Upon Cold Mornings  
 Robert Lynd - Sweets

### **Unit III - Short Story**

Ernest Hemingway - A Day's Wait  
 Rabindranath Tagore - Kabuliwala

### **Unit IV – Grammar & Vocabulary**

Parts of Speech, Tenses –Present, Past, Vocabulary of the Specific Domain, Punctuation, Kinds of Sentences

### **Unit V – Oral & Written Communication**

Listening for handling simple situations, Listening Comprehension, Reading- passages from magazines & stories, Speaking – Introduction to body language, Basic interactions, Filling Forms, Developing Hints, Letters – leave letters, permission letters & personal letters

### **Text Books:**

Units I – III – To be compiled by the Research Department of English

Units IV – V – CLIL ( Content & Language Integrated Learning ) – Module I by TANSCH  
 (Tamil Nadu State Council for Higher Education)

SEMESTER – II			
Part II English	Prose, Poetry, Extensive Reading and Language Study- II		
18UGEN21	Hrs / Week: 6	Hrs / Semester: 90	Credits: 4

**Vision:** To intensify English language teaching and learning to promote communication skills based on the strengths in specific domains of knowledge that students are already sound in.

**Mission:** To expose students to language skills through the core subjects.

To help students identify how writers use the creative resources of language-in poetry, nonfiction, and short fiction - to explore the entire range of human experience.

**Course Outcome:**

CO.No.	Upon completion of this course, students will be able to	Cognitive Level
CO-1	Classify and develop the skills of interpretation, critical thinking, and clear writing.	An
CO-2	Demonstrate improved oral fluency.	Un
CO-3	Support future academic study by developing a high social, aesthetic and cultural literacy.	Cr
CO-4	Construct parts of a paragraph and essay, through prose writings.	An
CO-5	Build effective communication skills.	Un
CO-6	Make use of context clues and analyse poetic content and correlate to experiences.	An
CO-7	Use vocabulary through the study of word parts.	Ap
CO-8	Comprehend passages	Un

SEMESTER – II			
Part II English	Prose, Poetry, Extensive Reading and Language Study- II		
18UGEN21	Hrs / Week: 6	Hrs / Semester: 90	Credits: 4

### **Unit I - Poetry**

Nissim Ezekiel - The Night of the Scorpion

William Wordsworth- The Tables Turned

Walt Whitman - One's Self I Sing

### **Unit II - Prose**

A.J. Cronin - Two Gentlemen of Verona

Robin Sharma -Your Commitment to Self- Mastery: Kaizen

### **Unit III - Short Story**

Khushwant Singh - Karma

Oscar Wilde - The Happy Prince

### **Unit IV – Grammar & Vocabulary**

Present & Past Continuous form, Command form, Will/Going to, Subject – Verb Agreement, Vocabulary of the Specific Domain, Paragraphing

### **Unit V – Oral & Written Communication**

Listening for handling tough situations, Reading – passages from newspapers, incomplete stories, Pronunciation, Speaking (Storyline, Telephone Conversation), Key Functions

### **Text Books :**

Units I – III – To be compiled by the Research Department of English

Units IV – V – CLIL (Content & Language Integrated Learning) – Module II by TANSCH  
(Tamil Nadu State Council for Higher Education)

SEMESTER – III			
Part II English	Prose, Poetry, Extensive Reading and Language Study- III		
18UGEN31	Hrs / Week: 6	Hrs / Semester: 90	Credits: 4

**Vision:** To teach English based on the strengths in specific domains of knowledge that students are already sound in.

**Mission:** To expose students to language skills through the core subjects.

To help students explore the creative resources of language-in poetry, nonfiction, and one-act plays to enhance their vocabulary for interpersonal, academic, and real-life situations.

**Course Outcome:**

CO.No.	Upon completion of this course, students will be able to	Cognitive Level
CO-1	Identify the common errors in their day today communication.	Ev
CO-2	Imbibe the language skills necessary for maintaining cordial relationship.	Ap
CO-3	Revise, organize and edit their assignments successfully.	Cr
CO-4	Enhance communicative competence in English.	Cr
CO-5	Construct sentences in different verb forms.	Ap
CO-6	Formulate specific questions and key ideas in class discussion.	Ap
CO-7	Appraise the specific values for life through the literary texts.	Ev
CO-8	Make use of grammar and vocabulary in practical ways.	Ap

<b>SEMESTER – III</b>			
<b>Part II English</b>	<b>Prose, Poetry, Extensive Reading and Language Study- III</b>		
<b>18UGEN31</b>	<b>Hrs / Week: 6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>

### **Unit I – Poetry**

Toru Dutt - Lotus

John Keats - La Belle Dame Sans Merci

Langston Hughes - The Weary Blues

### **Unit II – Prose**

A.G. Gardiner - A Fellow Traveller

G.K. Chesterton - The Fallacy of Success

### **Unit III - One Act Play**

Cedric Mount - The Never Never Nest

Percival Wilde - The Hour of Truth

### **Unit IV – Grammar & Vocabulary**

Present & Past Perfect form, Connectives & Linkers, Vocabulary of the Specific Domain, Paragraphing

### **Unit V – Oral & Written Communication**

Evaluative Listening, Different Reading Strategies, Pronunciation, Public Speaking, Negotiation & Turn Taking, Tongue Twisters, Writing – Formal Letters, Emails, One Word Substitutes.

### **Text Books :**

Units I – III – To be compiled by the Research Department of English

Units IV – V – CLIL (Content & Language Integrated Learning) – Module III by TANSCH  
(Tamil Nadu State Council for Higher Education)

SEMESTER – IV			
Part II English	Prose, Poetry, Extensive Reading and Language Study- IV		
18UGEN41	Hrs / Week: 6	Hrs / Semester: 90	Credits: 4

**Vision:** To teach English based on the strengths in specific domains of knowledge that students are already sound in.

**Mission:** To expose students to language skills through the core subjects.

To help students explore the creative resources of language-in poetry, nonfiction, and Shakespearean plays and gain insight into the literary traditions and cultures of the brave new world.

**Course Outcome:**

CO.No.	Upon completion of this course, students will be able to	Cognitive Level
CO-1	Interpret texts with an awareness of the specific cultural context.	A
CO-2	Improve their communication skills	U
CO-3	Compose and deliver engaging oral presentations.	A
CO-4	Adapt stylistic elements to aid and enhance communication.	Cr
CO-5	Modify their perspectives on the themes of perennial human interest.	Ev
CO-6	Adapt the vocabulary acquired through their reading and to use them in various situations in their everyday lives.	Cr
CO-7	Formulate appropriate writing style.	A
CO-8	Compose essays in a well-developed, academic voice.	Cr

<b>SEMESTER – IV</b>			
<b>Part II English</b>	<b>Prose, Poetry, Extensive Reading and Language Study- IV</b>		
<b>18UGEN41</b>	<b>Hrs / Week: 6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>

### **Unit I – Poetry**

Rabindranath Tagore - The Lord of My Life

Tennyson - Ulysses

Gabriel Okara - Once Upon a Time

### **Unit II - Prose**

Juliane Koepcke - My First Plane Crash

Frank R. Stockton –The Lady or the Tiger

### **Unit III – Scenes from Shakespeare**

A Midsummer Night's Dream – Act II, Scene ii

Tempest – Act III, Scene i

### **Unit IV – Grammar & Vocabulary**

Modals & Auxiliaries, Active & Passive Voice, Direct & Indirect Speech, Transformation of Sentences, Vocabulary of the Specific Domain, Homophones & Homonyms

### **Unit V – Oral & Written Communication**

Extensive Reading/ Film (with subtitles) Viewing, Refuting, Arguing & Debating, Defending & Challenging Interviews (face to face, telephone & video conferencing), Making Presentations, Tongue Twisters

### **Text Books :**

Units I – III – To be compiled by the Research Department of English

Units IV – V – CLIL ( Content & Language Integrated Learning ) – Module IV by TANSCH  
(Tamil Nadu State Council for Higher Education)

SEMESTER –I			
Part III Core I		Financial Accounting I	
Code:18UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Vision :**

Create competent and skilled, accounting professionals to manage business enterprise.

**Mission :**

To enable students to learn fundamental aspects of financial accounting and to acquire skills in accurately portraying the financial position of the business

**Course Outcome :**

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand book keeping and accounting concepts, conventions and accounting information.	1,2,5	Un
CO – 2	prepare financial statements in accordance with generally accepted accounting principles.	1,2,5,8	Ap
CO – 3	employ critical thinking skills on the effects of different accounting methods on the financial statements.	1,2,4,5	Ap
CO – 4	understand about the preparation of bank reconciliation statement.	1,5	Ap
CO – 5	know about the differences between bill of exchange and promissory note.	1,5	Ap
CO - 6	demonstrate an understanding of the various methods of providing depreciation.	2,4,5	Ev
CO - 7	apply appropriate judgement derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ap
CO - 8	effectively calculate the ‘no profit/ no loss’ date of settlement.	2,4,5	Ev



SEMESTER –I			
Part III	Core I	Financial Accounting I	
Code:18UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### Unit I – Introduction to Financial Accounting:

Accounting- Branches of accounting- Financial Accounting – Definition – Accounting Concepts and Conventions --Principles of Double entry – Journal Entries- Cash Book – Triple column cash book.

### Unit II – Preparation of Final Accounts

Preparation of Final accounts – Trial Balance - Trading Account – Meaning- Profit and Loss account - Balance sheet –Closing Entries- Adjustment Entries.

### Unit III – Bills of exchange:

Bills of exchange – Definition - Types of bills - Promissory note - Difference between bill of exchange and promissory note – Renewal of bills – Retirement of bills - Insolvency – Accommodation bill

### Unit IV – Bank Reconciliation Statement and Average Due Date:

Bank Reconciliation Statement - Reasons for difference between cash book and passbook balance - Preparation of Bank Reconciliation Statement- Average Due Date

### Unit V – Depreciation:

Depreciation – Need – Causes - Methods of providing depreciation: Straight Line method - Diminishing Balance method – Annuity method – Insurance Policy method – Sinking Fund Method-Revaluation Method-Depletion Method- Machine Hour Rate method-Mileage Method-Sum of Years digit method

**Note :Theory 30%**

**Problem 70%**

### Text book:

Nagarajan K.L., Vinayagam M.& Mani P.L. – *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) Ltd.

### Books for Reference:

1. Gupta R.L. &Radhaswamy M.-*Advanced Accountancy*. New Delhi:Sultan Chand & sons.
2. Arulanandam.M&Ramanan K.S. - *Advanced Accountancy*. Mumbai: Himalayan Publishing House.

SEMESTER –I			
Part III Core II		Business Organisation	
Code:18UCOC12	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Vision :**

Develop intelligent individuals to manage business in an efficient and ethical manner.

**Mission :**

Impart knowledge on the basic concepts and latest developments in the global business world.

**Course Outcome :**

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	understand the basic concepts of business organization and latest developments in the organization of business.	1,3,4,6	Un
CO – 2	understand the basic forms of business organization.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	An
CO – 4	understand about village and small industry sector, development of VSI under the plans, KVIC and its objectives and MSME.	1,6	Ev
CO – 5	know about the dominance of MNC's globalization and globalization of Indian business.	1,3,6	An
CO - 6	demonstrate women entrepreneurship skills.	2,4,5	Ev
CO -7	gain knowledge on the promotional measures relating to KVIC.	1.2.3	Un
CO - 8	analyse the pros and cons of globalisation in the business world.	4,5	Cr

SEMESTER –I			
Part III	Core II	Business Organisation	
Code:18UCOC12	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### **Unit I - Concept of Business Organisation:**

Economic and Non economic activities – Profession and Employment – Meaning of Business – Characteristics of business – Business distinguished from profession and employment – Scope of business – Objectives of business – Functions of business – Qualities of a successful businessman.

### **Unit II - Forms of Business Organisation:**

Sole proprietorship – Joint Hindu Family Firm – Partnership – Joint Stock Company – Co-operative Organization – Public Utilities - Public enterprises.

### **Unit III – Business Ethics and Values**

Concept of Ethics – Values – Morals – Ethics: Characteristics – Types – Approaches – Relevance – Business Values: Characteristics – Types – Code of conduct – Meaning – Limitations.

### **Unit IV – Village and Small Industries:**

Micro Small and Medium Enterprises – Meaning - Objectives of Khadi and Village Industries. – Workings– Development of Village and Small Industries under the plans – Promotional Measures- –Women Entrepreneurs.

### **Unit V - Multinational Corporations:**

Meaning- Definition- Dominance of MNCs – MNCs and International trade – Merits and Demerits –Globalisation – Meaning – Features – Stages – Pros and Cons of globalization – Globalisation of Indian business.

### **Text books:**

- 1.Tulsian P.C., Vishal Pandey., *Business Organisation and Management* . Mumbai: Tata McGraw Hill Edition.
2. RajendraP.Maheshwari, Mahajan.J.P.,*Business Organisation*. Mumbai: International Book House Pvt., Ltd.

### **Books for Reference:**

- 1.BhushanY.K., *Fundamentals of Business Organisation and Management*. New Delhi: Sultan Chand & Co.
2. Shukla M.C. *Business Organisation and Management*. New Delhi:S.Chand & Co.
3. Reddy P.N. *Principles of Business Organisation and Management*, New Delhi.
4. Francis Cherunilam - *Business Environment*. Mumbai: Himalaya Publishing House.

<b>SEMESTER –I</b>			
<b>Part III</b>	<b>Allied I</b>	<b>Business Economics</b>	
<b>Code:18UCOA11</b>	<b>Hrs/Week: 3</b>	<b>Hrs/Sem: 45</b>	<b>Credits : 3</b>

**Vision:**

To give knowledge about various theories of economics and to implement cost effective production to create demand for the product and thereby to make optimal business decisions.

**Mission:**

To impart the students with the basic principles and concepts of business economics and to provide knowledge on socially relevant business environment.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	know the various theories of Economics	1,2,3	Re
CO – 2	understand business economics and importance of business economics for managerial decision making.	1,2,4	Un
CO – 3	determine the position of firms using demand and supply conditions.	2,3	Ev
CO – 4	economies of large scale and small scale production.	1,6	Un
CO – 5	analyze Cost Effective Production techniques	5,6	An
CO - 6	determine pricing and costing strategies according to the nature of product and market conditions.	2,4	Ev
CO – 7	use economic theories related with supply and demand	2,7	Ap
CO - 8	make optimal business decisions to minimise cost and maximise profit	7,8	Cr

SEMESTER –I			
Part III	Allied I	Business Economics	
Code:18UCOA11	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

### **Unit I - Business Economics:**

Meaning and Definition of Business Economics – Importance and Limitations of Business Economics – Goods – Types of goods – Wants – Characteristics of Wants.

### **UnitII-Theories of Economics:**

Law of Diminishing Marginal Utility- Law of demand- Law of Increasing Returns-Law of Diminishing Returns-Law of Constant Returns.

### **Unit III - Demand Analysis:**

Demand -Meaning - Kinds of demand – Determinants of Demand – Types of Demand – Price Demand –Income Demand-Cross Demand.

### **Unit IV - Production Analysis:**

Meaning of production – Factors of production – Returns to scale –Large and small scale production- Economies and Diseconomies of large and small scale production.

### **Unit V - Pricing of the product:**

Pricing in perfect competition – Pricing in monopoly market situation– Pricing in monopolistic competitive market situation.

### **Text Book:**

Pazhani K., *Business Economics*.Sivakasi: AnnaiNilayam.

### **Books forReference:**

1. Varshney, R.L., *Managerial Economics*. New Delhi: Sultan Chand& Sons.
2. Dwivedi , D. N., *Managerial Economics*. New Delhi:Himalaya Publishing House.
3. Mithani , D. M., *Managerial Economics*. New Delhi:Himalaya Publishing House.

SEMESTER –I			
Part III Allied II		Business Information System	
Code:18UCOA12	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

**Vision:**

To equip students with skills of managing a business enterprise.

**Mission:**

To enable students to have thorough knowledge in principles of management.

**Course Outcome :**

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	gain thorough knowledge about the principles of management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	know about principles of organization and its forms.	1,4	Ev
CO – 4	understand the motivational theories.	1,2,6	Ap
CO – 5	familiarise with the controlling and co-ordination techniques.	1,4	Ap
CO – 6	exhibit knowledge on importance of controlling and techniques of controlling.	2,7	Ap
CO - 7	analyse the importance of decision making in business.	1,2,6	An
CO - 8	outline the methods of motivation.	7,8	Cr

SEMESTER –I			
Part III	Allied II	Business Information System	
Code:18UCOA12	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

### **Unit I – Introduction to Computers**

Computer: History- Evolution - Characteristics- Benefits and Problems of Computerization to business firms- Input & Output Devices.

### **Unit II – Internet**

Internet service providers: Creating an E-mail account- Sending and Receiving messages with attachments- Multimedia and its Applications.

### **Unit III – MS-Word**

MS-Word: Formatting pages, working with columns- Constructing high quality tables.

### **Unit IV – MS – Excel**

MS – Excel: Entering and Editing cell entries- Working with numbers – Changing worksheet layout.

### **Unit V – MS- PowerPoint:**

MS- PowerPoint: Creating a basic presentation – Formatting and checking text- Applying transition and animation effects.

**(Practical: 20 hours per Semester)**

### **Text Book:**

Vikas Gupta-*Comdex Computer Course Kit, Windows XP with Office 2007*. New Delhi: Dreamtech Press,

### **Books for Reference:**

1. Introduction to Computers and their Applications to Banking. New Delhi: T. N. Srivastava, Macmillan India, Ltd.
2. Sanjay Saxena, *MS Office XP to Everyone*. Chennai: Vikas Publishing House Pvt. Ltd.

<b>SEMESTER - I</b>			
<b>Ability Enhancement Course - Value Education</b>			
<b>Code : 18UAVE11</b>	<b>Hrs/Week : 2</b>	<b>Hrs / Semester: 30</b>	<b>Credits : 2</b>

**Unit I : Introduction**

Value education and its Relevance to present day – Meaning of Value Education  
 – Education and its role – Leading a fulfilling life of universal values

**Unit II : Cultivation of Personal Values**

Personal Values– Truth - Honesty and Integrity – Love –Compassion – Gratitude -  
 Courage – Optimism – Friendship

**Unit III : Elimination of Negative Emotions**

Overcome fear – Jealousy is harmful – Sources of jealousy - Jealousy and  
 compulsiveness- Be an optimist – Gossip is Dynamite – Anger

**Unit IV : Family Values**

Familial Responsibilities –Five Basic Functions of a Mother - Fathers’ role in the  
 family - Five Duties of Children to Parents - Indian Cultural Values

**Unit V : Spiritual Value**

Cultivating Good Manners – Being Persuasive – Being authentic – Professional  
 Ethics – Work Culture – Code of Conduct



SEMESTER –II			
Part III Core III		Financial Accounting II	
Code:18UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Vision:**

To develop accounting professionals with expertise in advanced accounting procedures.

**Mission:**

Enable students to demonstrate practical work out of profits / for different modes of businesses.

**Course Outcome :**

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	know the difference between consignment and joint venture.	1,2,4	Ap
CO – 2	prepare various accounts namely accounts of non-trading concerns and professionals, royalties and single entry system.	1,5,8	Ap
CO – 3	understand about the self balancing system and sectional balancing system and its various adjustment accounts.	1,5	Ap
CO – 4	know about the loss of stock and loss of profit under insurance claims.	1,5	Ap
CO – 5	know about the preparation of balance sheet and income and expenditure account.	1,2	Ap
CO - 6	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,3,6	An
CO - 7	understand the facts related to consignment and joint venture with normal and abnormal losses.	1.2.3	Un
CO - 8	evaluate the process of royalties with minimum rent, short workings and sub lease.	2,4,5	Ev

SEMESTER –II			
Part III	Core III	Financial Accounting II	
Code:18UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### **Unit I –Non-Trading Concerns**

Capital and Revenue – Deferred Revenue Expenditure – Accounts of non trading concerns and professionals – Receipts and Payments account – Income and Expenditure account – Difference between income and expenditure a/c and Receipts and Payments a/c – Preparation of Balance sheet.

### **Unit II – Consignment and Joint Venture**

Consignment account – Valuation of Closing stock – Normal and Abnormal loss – Goods sent at invoice price

Joint venture – Difference between consignment and joint venture – Accounting entries: in the books of the co-venturers in separate set of books.

### **Unit III – Self Balancing and Sectional Balancing**

Self Balancing system – Total Debtors account – Total Creditors – Various adjustments accounts – Uses of self balancing system – Sectional balancing.

### **Unit IV – Insurance Claims**

Insurance claims – Average clause – Loss of stock – Loss of profit policies.

### **Unit V – Royalties**

Royalties account - Meaning – Minimum Rent- Short Workings- Types of Recoupment - Strike-Sublease.

**Note : Theory 30% Problem 70%**

### **Text books:**

Reddy .T.S. and Murthy.A.*Advanced Accountancy- Vol.* Chennai – 17:Margham Publications.

### **Books for Reference:**

1. Nagarajan, K.L. .VinayagamM and Mani P.L *Principles of accountancy*. New Delhi: Eurasia Publishing house (p) ltd.
2. Pillai.R.S.N. -*Advanced Accouting- Vol-I*. New Delhi: S.Chand & Co Ltd.
3. Arulraj Ponnudurai-*Accountancy-Vol-II*. Tirunelveli – 5: Sathya Publications.

SEMESTER –II			
Part III	Core-IV	Principles of Marketing	
Code:18UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Vision:**

Create proficient marketing executives.

**Mission:**

To provide knowledge on concepts of marketing and awareness on the various issues in marketing

**Course Outcome :**

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the life cycle of products.	1,2,3,5	Ev
CO - 4	know the importance of sales promotion, advertising and qualities of successful salesmen.	2,3,4	Ap
CO - 5	understand about the product line and product life cycle through modification.	1,4	Ap
CO - 6	demonstrate the importance of branding and packaging.	2,4,5	Ev
CO - 7	know the objectives and methods of pricing.	1.2.3	Un
CO - 8	analyse the pros and cons of the various channels of distribution.	4,5	Cr

SEMESTER –II			
Part III	Core IV	Principles of Marketing	
Code:18UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### **Unit I - Market and Marketing:**

Introduction – Evolution – Meaning of market – Definition of market – Classification of markets – Marketing – Features of marketing – Importance of marketing – Is marketing Science or Art? – Approaches to the study of marketing – Modern marketing.

### **Unit II - Marketing System, Marketing Mix, Marketing Functions:**

Marketing mix – Meaning - Definition – Elements – Problems - Marketing system – Meaning – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification-Online marketing- Characteristics and Benefits

### **Unit III - Product Planning and Development:**

Product planning and development meaning and importance – Steps involved in the development of a new product - Product Line – Modification - Trading Up and Trading Down – Product Life Cycle.

### **Unit IV - Branding, Packaging and Pricing:**

Branding, Meaning – Uses – Registration – Essentials of a Good Brand – Kinds – Packaging and labelling – Need - Requisites of a good package – Kinds – Merits – Pricing – Objectives – Kinds – Methods of Pricing.

### **Unit V – Promotion and Distribution**

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship- Importance - Qualities of salesmen -Kinds of Customers -Advertising –Functions- Advantages – Criticism of advertising –Advertising Media .

### **Text Book**

Pillai R.S.N. & Bagavathi, *Marketing*. New Delhi: Sultan Chand & sons.

### **Books for Reference:**

1. Rajan Nair, *Marketing*. New Delhi: S. Chand & Sons.
2. Philip Kotler, *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd.
3. Memoria & Joshi, *Principles of Marketing*. New Delhi: MC GrawHill International.

SEMESTER –II			
Part III	Allied III	Business Management	
Code:18UCOA21	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

**Vision:**

To equip students with skills of managing a business enterprise.

**Mission:**

To enable students to have thorough knowledge in principles of management.

**Course Outcome:**

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	gain thorough knowledge about the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	know about principles of organization and its forms.	1,4	Ev
CO – 4	understand the motivational theories.	1,2,6	Ap
CO - 5	familiarise with the controlling and co-ordination techniques.	1,4	Ap
CO - 6	exhibit knowledge on importance of controlling and techniques of controlling.	2,4,5	Ev
CO - 7	analyse the importance of decision making in business.	1.2.3	Un
CO - 8	outline the methods of motivation.	4,5	Cr

SEMESTER –II			
Part III Allied III		Business Management	
Code:18UCOA21	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

### **Unit I – Nature of Business Management:**

Concept of Management — Meaning and functions of management – Principles – Functions of a manager – Qualities of a manager – Management By Objectives.

### **Unit II – Planning and Decision Making:**

Planning: Meaning – Objectives – Characteristics — Importance – Limitations – Methods. Decision making – Meaning – Characteristics – Elements – Process – Principles.

### **Unit III – Organisation:**

Organisation: Definition – Principles of organization – Classification – Formal Organization – Informal Organization. Difference between Formal and Informal Organisation – Functions – Line - Line and staff - Committee Organization.

### **Unit IV – Motivation and Direction:**

Motivation: Concept – Importance – Theories of motivation: Maslow theory, Herzberg theory, X and Y theory. Methods of Motivation. Direction – Meaning – Definition – Principles – Importance.

### **Unit V – Co-ordination and Controlling**

Co-ordination: Importance – Types of Co-ordination – Techniques of Co-ordination  
Controlling: Definition – Importance – Steps in techniques of Controlling.

### **Text Book**

Ramasamy T, *Principles of Management*. New Delhi: Himalaya Publishing House.

### **Books for Reference:**

1. Tripathi P.C., *Principles of management*. New Delhi: Tata McGraw Hill Publishing Co.
2. Prasad L.M. and Gulshan S.S., *Management: Principles & practices*. New Delhi: Sultan Chand & sons, Educational Publishers.

SEMESTER –II			
Part III	Allied IV	Principles of Life Insurance	
Code:18UCOA22	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

**Vision :**

To motivate the students to become a high performance developing officers and agents in Life Insurance business

**Mission :**

To familiarize the students with the Organizational structure, Plans and various terminology used in Life Insurance business

**Course outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	know the Indian Market System	1,2	Re
CO – 2	understand the Concept of Life Insurance	1,2	Un
CO – 3	effectively calculate premium and bonus for various kinds of policies	1,2,3	Ap
CO – 4	have an insight into the different types of life insurance plans	1,2,4	Ap
CO-5	acquire knowledge about LIC products, and its variations.	1,2,3	Ap
CO - 6	demonstrate knowledge on the different types of annuity plans, group insurance plans etc.	5,6	An
CO - 7	organisational structure at various level	1,8	Ev
CO - 8	take up Licentiate Examination with confidence	5,6,7	Cr

SEMESTER –II			
Part III	Allied IV	Principles of Life Insurance	
Code:18UCOA22	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

### UNIT I Introduction

Practice of Life Insurance: Overview of the Indian Insurance Market – Growth of Insurance business in India - Difference between Life Insurance and General Insurance

### UNIT II Premiums and Bonuses

Concept of Premium – Different types of Premium – Bonus in policies – Different types of bonus in Life Insurance Policies.

### UNIT III Plans of Life insurance

Different types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans – Joint Life Insurance Plans – Child Insurance Plans – Rider benefits – Industrial life insurance – MWP Policies – Keyman insurance – Health insurance and its types.

### UNIT IV Annuities

Understand the concept of annuity – Advantages and Disadvantages of annuity – Annuity Vs Life Insurance – Important terms used in annuity

### UNIT V Organizational structure

Organizational structure of the Life Insurance Corporation of India – At central level – At Zonal level – At divisional level – At branch level

### Text Book

R.Sharma, *Insurance*. Agra: Sahitya Bhawan Publications.

### Books for Reference :

1. Murthy A. – *Principles and Practices of Insurance*. Chennai: Margham Publications.
2. Davis W. Gregg - *Life and health insurance handbook*, Chennai.
3. John Magee & David Bickelhaupt. - *General Insurance*, Chennai.



Semester – II			
Environmental Studies			
Code : 18UAEV21	Hrs/ Week : 2	Hrs/Sem:30	Credits : 2

### **Course Outcomes:**

**Upon completion of this course, the students will be able to**

- 1 Recognize the biotic and abiotic components of ecosystem and how they function
- 2 Use natural resources more efficiently and know more sustainable ways of living
3. Acquire an attitude of concern for the environment
4. Participate in improvement and protection of environment
5. Manage unpredictable disasters
- 6 Create awareness about environmental issues to the public

### **Unit I Environment and Ecosystem**

Aim and need for Environmental Awareness - Components of Environment Ecosystem  
 - Components of Ecosystem: Abiotic and biotic factors ( Producer, Consumer and Decomposer)  
 – Food Chain, Tropic Levels - Food Web, Energy flow and Ecological pyramids

### **Unit II Natural Resources:**

Renewable and non-renewable resources – Water Resources: Uses and Conservation of Water – Rain Water Harvesting – Forest Resources: Importance of Forests - Major and Minor forest produces - Conservation of Forest Energy Resources: Solar Fossil Fuel – Wind – Role of individuals in the conservation of natural resources

### **Unit III Environmental Pollution**

Pollutants – Types of pollution: Air, Water, Noise and Plastic Pollution – Causes, effects and Control measures – Solid Waste Management

### **Unit IV Human Population and Environment**

Effect of human population on environment – Population Explosion problems related to population explosion – Involvement of population in conservation of environment – Measures adopted by the Government to control population growth – Environment and human health

### **Unit V Disaster Management**

Floods–Drought–Earthquakes– Cyclones – Landslide–Tsunami–Control measures

<b>SEMESTER –III</b>			
<b>Part III    Core V</b>		<b>Advanced Financial Accounting</b>	
<b>Code:18UCOC31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To familiarise the students with the maintenance of accounts of different forms of business.

**Mission:**

To impart knowledge and understanding of principles and concepts of financial accounting.

To develop the skill required for the preparation of financial statements and accounts of various business.

**Course Outcome:**

<b>CO.No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the basic accounting issues.	1,2	Ap
CO – 2	gain knowledge regarding the maintenance of partnership accounts in case of admission.	1,2, 5	Ap
CO – 3	have practical knowledge regarding the maintenance of partnership accounts in case of retirement.	1,2, 5	Ap
CO - 4	understand the maintenance of partnership accounts in case of dissolution of a firm.	1,2, 5	Ap
CO – 5	know about the maintenance of accounts relating to branch accounts.	1,2,5	Un
CO – 6	understand the calculation of profit involved in sending goods at invoice price.	1,5,8	Ap
CO – 7	understand about the hire purchase system.	1,5,6	Ap
CO - 8	understand about instalment system.	1,8	Ap

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core V</b>	<b>Advanced Financial Accounting</b>	
<b>Code:18UCOC31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

### **Unit I – Partnership Accounts - Admission**

Partnership accounts – Definition – Legal requirements – Partner’s capital account.  
Admission of a partner – New Ratio –Sacrifice ratio- Revaluation – Treatment of Goodwill

### **Unit II - Partnership Accounts- Retirement and Death**

Retirement – Gaining ratio- Settlement of Retiring partner’s Loan a/c – Death– Settlement of Executors.

### **Unit III – Partnership Accounts – Dissolution**

Dissolution of a firm – Realisation Account –Insolvency of one partner –Insolvency of all partners – Rule in Garner vs Murray- Piece Meal Distribution of cash.

### **Unit IV – Branch and Departmental Accounts**

Branch accounting – Debtors system – Invoice price method (excluding independent branches and foreign branches) – Departmental Accounts – Allocation of common expenses – Departmental transfer at invoice price.

### **Unit V – Hire Purchase and Instalment Purchase Accounts**

Hire purchase and Instalment system – Calculation of interest – Calculation of cash price – Default and repossession – Difference between Hire Purchase and Instalment.

**Note: Theory :30% Problem:70%**

### **Text Book:**

Reddy .T.S. and Murthy.A.*Advanced Accountancy*- Vol-I- Chennai: MarghamPublications.

### **Books for Reference:**

1. Gupta and Radhasamy. *Advanced Accounts* -Volume II. New Delhi:Sultan Chand &Sons.
2. JainS.P.&Narang. *Practical problems in Advanced Accountancy*.New Delhi:Kalyani Publishers.
3. MaheswariS.N..*Advanced Accounting*.New Delhi:Vikas Publishing House.
4. ArulrajPonnudurai.*Accountancy-Vol-III*. Tirunelveli – 5:Sathya Publications.

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core-VI</b>	<b>Modern Banking</b>	
<b>Code:18UCOC32</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To impart basic banking theories and modern banking techniques

**Mission:**

To enable the students to have basic knowledge on banking theory and to help the learner make career choices.

**Course outcome:**

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO-1	know about banker, customer relationship.	1,2,3	Un
CO- 2	understand the various types and features of negotiable instruments like promissory note, bill of exchange and cheque.	1,2,3	Un
CO-3	know the constitution, management and functions of RBI and commercial banks.	1,2,5	Ev
CO-4	understand the present banking system of e-banking, its' merits and constraints.	1,2,5,6	An
CO-5	understand the duties, responsibilities and negligence of collecting banker.	1,2	Ev
CO-6	know about the pros and cons of e-banking.	1,8	An
CO-7	understand e- banking transactions.	1,8	An
CO-8	understand the mode of operation of mobile banking.	1,2,5	Ev

SEMESTER –III			
Part III	Core-V	Modern Banking	
Code:18UCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

#### **Unit I - Banker and Customer**

Definitions – Banker – Customer Relationship – Special Relationship – Rights and Duties – Special Types of customers – Minor and Married Women – Drunkard, Lunatics, Illiterate persons – Partnership firm - Joint stock company.

#### **Unit II - Credit Instruments:**

Credit Instruments – Negotiable Instruments – Meaning – Promissory notes, Bills of exchange, cheque – Features – Material alteration – Crossing – Endorsements – Marking – Bank Draft.

#### **Unit III - Paying Banker and Collecting Banker:**

Paying Banker - Meaning – Precautions – Reasons for dishonouring cheques – Holder in-due course – Payment in-due course – Collecting Banker – Duties and Responsibilities - Negligence of collecting banker.

#### **Unit IV - Banking System:**

Reserve Bank of India - Constitution - Management- Functions of RBI-Indigenous bankers- Commercial Banks and its Functions- Co-operative banks-Regional Rural Banks- NABARD - Industrial Development Banks- IFC-IDBI-ICICI.

#### **Unit V - Electronic Banking:**

e-banking -Traditional banking Vs - e-banking – Advantages and Constraints -Electronic Delivery channels-E-banking transactions-Electronic Cheque- Features and Advantages-Mobile banking – Mode of Operation-Advantages-Real-Time Gross Settlement.Modern Trends-RTGS,NEFT,Google Pay

#### **Text book:**

Gordon and Natarajan.*Banking theory Law and practice*, Delhi: Himalaya Publishing House.

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

1. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi: SreeMeenakshi Publications.
2. Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd.
3. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice*. Ludhiana: Kalyani Publishers.

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core-VII</b>	<b>E – Accounting</b>	
<b>Code:18UCOC33</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To provide knowledge on the use and application of Tally

**Mission:**

Create competent and skilled accounting professionals to manage business applications by using TALLY Software.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	gain knowledge on the use and application of Tally	1,2	Ev
CO-4	learn about the concept of vouchers	2,4	Un
CO-5	create company in Tally	5,8	Ap
CO-6	create knowledge of inventory accounting	1,5,8	Ev
CO-7	create knowledge of budget control	1,4	An
CO-8	make use of cost category and cost centres in voucher	1,5	Ap

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core-VII</b>	<b>E – Accounting</b>	
<b>Code:18UCOC33</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

### **Unit I Introduction to Tally – Creating Company**

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting. Introduction to Architecture of TALLY – Creation of company – Select Company –Alter – Edit- Delete Company – Role and Importance of Functional keys

### **Unit II Ledger and Voucher Creation**

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers -Entering vouchers – Journal voucher, Purchase voucher, Sales vouchers, Receipt voucher, Payment voucher

### **Unit II E- Accounting**

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation.

### **Unit IV Inventories**

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 and supply analysis- Stock Journal entries.

### **Unit V Creation of Cost**

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.

**Note: Theory: 60% Practical: 40 %**

### **Text Book:**

NadhaniA. K. &NadhaniK.K..*Implementing Tally*. New Delhi:BPB

### **Books for Reference:**

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

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Allied V</b>	<b>Business Communication</b>	
<b>Code:18UCOA31</b>	<b>Hrs/Week: 3</b>	<b>Hrs/Sem: 45</b>	<b>Credits : 3</b>

**Vision:**

To develop communication and writing skills among the students.

**Mission:**

To enable students to understand the importance of communication in business and train them to write good business letters.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	gain knowledge on the basic concepts of business communication and help them to understand basic techniques of business.	1,2	Un
CO – 2	understand the basic principle of effective communication and barriers of communication.	1,2,3	Un
CO – 3	help the students write letters on enquiries, offers and quotations, orders and execution.	2,3,4	Ap
CO – 4	know about the collection letters and sales letters.	2,3,5	Ap
CO – 5	understand about bank correspondence.	3,4	Ap
CO – 6	understand about Insurance correspondence	3,4	Ap
CO – 7	know about the written public grievance letters.	3,4,5	Ap
CO – 8	know about the letters to the editor and through email.	3,4,5	Ap



SEMESTER –III			
Part III	Allied V	Business Communication	
Code:18UCOA31	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

### **Unit I Introduction to Business Communication**

Definition –Importance - Types - Principles of effective communication- Layout of a business letter - Barriers to communication.

### **Unit II Business Letters I**

Enquiries and Replies – Offers and Quotation – Orders and Execution.

### **Unit III Business Letters II**

Collection letters – Sales letters.

### **Unit IV Business Letters III**

Bank Correspondence – Insurance Correspondence (Life & Fire Insurance claim only)

### **Unit V Business Letters IV**

Public Grievance letters - Letter to the Editor - Letters through e-mail.

### **Text Book :**

Rajendra Pal and Korlahalli. - *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons.

### **Books for Reference:**

1. Urmila Rai & S.M. Rai. *Business Communication*. New Delhi: Himalaya Publishing House.
2. Balasubramanyan. *Business communication*. New Delhi: Vikas Publication.
3. R.S.N. Pillai & Mrs. Bagavathi. *Modern Commercial Correspondence*. New Delhi: S. Chand & Co.
4. R.C. Sharma and Krishna Mohan. *Business Correspondence and Report writing*. New Delhi: Tata MC Graw Hill.

<b>SEMESTER –III</b>			
<b>Part III Allied VI Customer Relationship Management</b>			
<b>Code:18UCOA32</b>	<b>Hrs/Week: 3</b>	<b>Hrs/Sem: 45</b>	<b>Credits : 3</b>

**Vision:**

To expose students to customer relationship management techniques

**Mission:**

To be capable of executing customer relationship management concepts

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the concept of customer relationship management	2,3	Un
CO-2	know the emerging trends in CRM	2,4,6	Un
CO-3	analyze the customer relationship management issues and problems	2,3	An
CO-4	gain the knowledge about the e- CRM	1,2	Ev
CO-5	understand the customer relationship management process	1,2,3	An
CO-6	analyze the technology of integrating CRM with ERP	5,6	An
CO-7	integration of CRM with data warehouse	4,8	Ev
CO-8	learn the concept of Market Basket Analysis	3	Un

SEMESTER –III			
Part III	Allied VI	Customer Relationship Management	
Code:18UCOA32	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

#### **Unit I Introduction:**

Introduction and Significance of CRM-Benefits-CRM strategies for building relationship- The emerging trends and issues

#### **Unit II CRM:**

CRM to e-CRM- Differences- Market dynamics relating to CRM- Need to adopt e-CRM-

#### **Unit III e-CRM:**

Basic requirements- Three dimensions –Customer interaction problems with e-CRM solutions – e-CRM tools.

#### **Unit IV CRM process:**

CRM process: CRM issues and problems- Introduction and objective of a CRM process- CRM Business transformation-CRM Implementation

#### **Unit V Integration of CRM with ERP systems:**

Integration of CRM with ERP systems: Benefits of ERP – Supply Chain Management – Supplier Relationship management – Partner Relationship Management.

#### **Text Book:**

PeeruMohammed.H, Sagadevan.A.*Customer Relationship Marketing-* A step by step approaches. New Delhi:Vikas Publishing House, 1 st Edition, 2013.

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

1. VenkataRamana.V&Somayajulu.G.*Customer Relationship Management*. New Delhi:A key to CorporateSuccess, Excel Books Pvt Ltd, Current Edition.
2. Sheth, Parvatiyar, Sha. *Customer Relationship Management: Emerging Concepts, Tools and Applications*. New Delhi:Tata McGraw Hill Publishing Ltd. 1 st Edition, 2010.

SEMESTER –III			
Part III	Core SB	Business Mathematics	
Code:18UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

**Vision:**

To enable the students to apply the basic concepts and principles of mathematics in solving problems in the field of commerce.

**Mission:**

Enable students to understand the application of mathematics in the field of commerce.

**Course Outcome:**

CO.No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic principles and techniques of mathematics.	1,2	Un
CO – 2	understand how quadratic equations are solved.	2,5	Ap
CO – 3	understand how simultaneous equations are solved with two or more variables.	2,5	Ap
CO – 4	understand indices	1,2	Ap
CO – 5	understand the theory of logarithms.	1,2	Ap
CO – 6	apply matrix rule.	1,2,4,5	Ap
CO – 7	understand how linear equations are solved using matrices.	2,5	Ap
CO – 8	understand calculation of interests (simple, compound), discounts both for cash and credit transactions. (trade, cash, true , banker's discount).	1,2,4,5	Ap

SEMESTER –III			
Part III	Core SB	Business Mathematics	
Code:18UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

### Unit I - Equations

Equation linear and quadratic equations – Simultaneous Linear equations with 2 or 3 unknown variables – Solution of Quadratic equations .

### Unit II - Theory of Indices

Indices – Laws of indices – Positive index, Zero index, Negative index, Fractional index.

### Unit III – Theory of logarithms

Logarithms - Laws of logarithms - Common logarithms

### Unit IV – Matrices

Matrices – Types – Matrix addition – Scalar multiplication – Multiplication of a matrix – Inverse of a matrix – Solution of linear equations using matrix method.

### Unit V - Commercial Arithmetic

Percentages – Simple and Compound interest – Trade and Cash discount – Banker's and true discount.

### Text Book:

Wilson. *Business Mathematics*. New Delhi: Himalaya Publishing House.

### Books for Reference:

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

<b>SEMESTER –III</b>			
<b>Part III Non Major Elective I Principles of Accountancy</b>			
<b>Code:18UCON31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

**Vision:**

To impart basic knowledge of the fundamental concepts and principles of accountancy.

**Mission:**

To develop the skills required for the preparation of final accounts.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	have a fundamental knowledge on basic rules of Accounting.	1,2,5	Un
CO – 2	prepare the Trial balance.	1,2,3,8	Ap
CO – 3	prepare the various subsidiary books	1,2	Ap
CO – 4	prepare the various Types of cashbook	2,8	Ap
CO – 5	prepare the petty cash book.	2,8	Ap
CO – 6	prepare the Trading account.	2,5	Ap
CO – 7	prepare the profit and loss account	2,5	Ap
CO – 8	prepare the balance sheet	2,5	Ap

<b>SEMESTER –III</b>			
<b>Part III Non Major Elective I Principles of Accountancy</b>			
<b>Code:18UCON31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/ Sem: 30</b>	<b>Credits : 2</b>

#### **Unit I – Introduction to Accountancy:**

Meaning: - Book-keeping – Accountancy – Difference between Double Entry system and Single Entry System – Rules for journals.

#### **Unit II - Subsidiary Books:**

Subsidiary Books – Purchase – Purchase returns – Sales – Sales returns – Single column Cash Book – Petty cash book.(Simple problems) - Bills Receivable – Bills Payable – Journal Proper.

#### **Unit III – Trial Balance:**

Trial balance – Purpose –Preparation of Trial Balance.

#### **Unit IV – Final Accounts:**

Trading Account – Profit and Loss account with simple adjustments.

#### **Unit V – Balance Sheet:**

Balance Sheet with simple adjustments.

**Note: Theory 40%, Problem 60%**

#### **Text Book :**

ArulrajPonnudurai S. *Principles of Accountancy*.Tirunelveli: Sathya Publications.

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

- 1.Nagarajan, Vinayakam& Mani. *Principles of accountancy*. New Delhi:Eurasia publishing House.
- 2.Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi:S. Chand & Company Ltd.

Semester – III			
Women's Synergy			
Code : 18UAWS31	Hrs/ Week : 2	Hrs/Sem:30	Credits : 2

### Course Outcome

- To know about Women's health issues including menstruation, pregnancy, child birth etc, thereby taking care of themselves.
- Create awareness about their own biases, fears and comfort levels and encourage to dream and fuel their own growth and self development.
- Engage in promoting social justice and women rights
- Create platforms and facilitate the young women to operate symbiotically towards issues affecting their lives and take self initiatives for growth.
- Identify historic and contemporary women of importance as well as crucial moments in Women's history

### Unit I - Physical Health

Woman's Structural Organisation – Levels of organisation – Body image - Reproductive health – Hormonal Cycle and its Psycho-somatic implications – Child birth – lactation – Nutritional status of women.

### Unit II – Psychological Health

Examining factors determining psychological conditions of women – Depression, anxiety, stress, hysteria – Socio – cultural and familial conditioning of women's minds – Self Image, Discrimination against women.

### Unit III – Women and Legal Awareness

Women specific – centered legislations – legal issues – laws to prevent gender based violence National / State Pro-women schemes – educational and Employment schemes. Laws for protection of Women – Women's rights to property – Women's Rights in the Indian Constitution – Maternity benefit act.

### Unit IV – Women and Finance

Manager of domestic finance – Budgeting basics – Create a family budget - Set financial goals – Plan for financial emergencies – Budget for travel – Saving strategies – Investment options

### Unit V – Women's Empowerment in Various Domain

Introduction - Women created history in sports and music – P. T. Usha, M. S. Subbulakshmi - Women who crossed hurdles in Social Service – Mother Theresa, Muthulakshmi Reddy, Medha Patkar - Role of Women in Indian independence movement and Politics – Indira Gandhi, Aruna Asaf Ali.



**Books for Reference:**

1. Devi K. Uma. *Women's Equality in India: a Myth or Reality*. New Delhi: Discovery Publishing House, 2000. Print.
2. Forbes, Geraldine. *The New Cambridge History of India: Women in Modern India*. Cambridge: Cambridge University Press, 2007. Print
3. Gonsalves, Lina. *Women and Human Rights*. New Delhi: APH Publishing House, 2011. Print
4. Jeyaraj, Nirmala. (Ed.). *Women and Society*. Delhi, Madurai: ISPCK & Lady Doak College, 2005. Print.
5. Tripathi, Prof. Madhusoodan. *Women Rights in India*. New Delhi: Omega Publications, 2011. Print.

SEMESTER – III			
<b>Part IV</b>	<b>Self Study Course</b>	<b>Advertising</b>	
<b>Code : 18UCOSS1</b>		<b>Credit : 2</b>	

**Vision:**

To prepare media personnel at degree Level.

**Mission:**

To familiarize in the preparation of advertisement copy, advertising appeal and other avenues of advertising.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	exposed to basic marketing tools.	1,2	Un
CO – 2	gain knowledge regarding AIDA Model.	1,2, 5	Ap
CO – 3	learn ethics in Advertising.	1,2, 5	Un
CO – 4	know the role of advertising on consumers.	1,2, 5	Ap
CO – 5	gain knowledge about the role of Advertising standards Council of India	1,2,5	Un
CO – 6	understand about the social media and its impact.	1,5,	Un
CO – 7	familiarise with the advertisement copy preparation.	1,5,6	Ap
CO – 8	establish an appeal towards advertising project.	1,2	Ap

SEMESTER – III	
<b>Part IV</b>	<b>Self Study Course Advertising</b>
<b>Code : 18UCOSS1</b>	<b>Credit : 2</b>

### **Unit I - Introduction**

Advertising - Meaning - Definitions - Origin - Growth - Development - Objectives - Nature - Scope - Functions - Primary and Secondary functions - AIDA model.

### **Unit II - Advertising Role and ASCI**

Advertising - Role - Importance - Benefits - Demerits - Legal Regulations - Limitations - Truth in Advertising - Ethics in advertising - Role of Advertising standards Council of India.

### **Unit III - Advertising and Media**

Media selection - Factors influencing the media selection - Different types of Media - Press - Television - Radio - FM Radio - Internet - Merits - Demerits.

### **Unit IV - Advertising Copy**

Advertising copy - Purpose - Essentials of a good advertising copy – Types of advertising copy - Components of advertising copy.

### **Unit V - Advertising Appeal**

Advertising appeal: Meaning - Definition - Functions - Classifications - Principles.

### **Text Book:**

R.S.N.Pillai & Bhagavathi. *Salesmanship*. New Delhi:S. Chand & Co. Ltd. 2000.

### **Books for Reference:**

- 1.Mahendra Mohan. *Advertising Management*.New Delhi:Tata McGraw Hill Publishing Co. Ltd.
2. Daver. *Salesmanship & Advertising*.Bombay: Progressive Publishers.
3. Saravanel. *Advertiesment& Salesmanship*.Chennai: Margham publication.

<b>SEMESTER –IV</b>			
<b>Part III      Core VIII      Corporate Accounting</b>			
<b>Code:18UCOC41</b>	<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To provide extensive coverage of company accounts.

**Mission:**

To expose the students to the practice of maintenance of company accounts as per the revised Indian Accounting Standards.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand about the issue of shares.	1,2	Un
CO – 2	understand about the redemption of preference shares.	1,4,5	Ap
CO – 3	understand about the issue of shares and debentures.	5,8	Ap
CO – 4	understand the calculation of profit prior to incorporation.	2,5,8	Ap
CO – 5	Practice the maintenance of company final accounts as per revised accounting standards.	1,2	Ap
CO – 6	understand the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 7	analyse the various schemes for capital reduction.	2,5,8	Ap
CO – 8	evaluate the preparation of liquidator's financial statements.	2,5,8	Ap

SEMESTER –IV			
Part III Core VIII		Corporate Accounting	
Code:18UCOC41	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

#### **Unit I - Issue of Shares:**

Issue of shares – at Par, Premium and Discount – Forfeiture of shares – Redemption of Preference shares.

#### **Unit II - Issue of Debentures:**

Issue of Debentures – Redemption- Sinking fund – Own debentures – Ex-interest and cum-interest Quotation.

#### **Unit III - Profit Prior to Incorporation and Final Accounts:**

Profit prior to incorporation – Final accounts with adjustments namely Outstanding and Prepaid expenses, Accrued incomes and Income Received in advance, Income Tax provision, provision for dividend, Corporate Dividend Tax, Transfer to reserves

#### **Unit IV - Amalgamation Absorption and External reconstruction:**

Amalgamation - In the nature of purchase and in the nature of merger– Absorption – External reconstruction – Purchase consideration – Calculation of purchase consideration-Accounting entries- Preparation of Balance sheet.

#### **Unit V – Internal Reconstruction and Liquidator’s Final Statement of Accounts**

Alteration of share capital and internal reconstruction – Capital Reduction scheme – Liquidator’s final statement of accounts.

**Note: Theory: 30% Problem: 70%**

#### **Text Book:**

Reddy .T.S. and Murthy.A.*CorporateAccounting* .Chennai – 17: Margham Publications.

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

1. S.P. Jain & K.L. Narang.*Advanced Accountancy*New Delhi:Kalyani Publishers.
2. R.L. Gupta and M. Radhaswamy.*Advanced Accountancy* -Volume-II.New Delhi:Sultan Chand & Sons.

SEMESTER –IV			
Part III	Core IX	Company Law	
Code:18UCOC42	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

**Vision:**

To provide basic knowledge about the provisions of Companies Act, 2013.

**Mission:**

To create awareness on the statutory requirements of Registration to Winding up of a company through conceptual and practical exposure.

**Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the various provisions of Companies Act 2013.	1,2	Un
CO – 2	know the provisions related to the formation of different types of companies.	1,2	Un
CO – 3	differentiate private and public companies.	2,3	An
CO – 4	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO – 5	know the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO – 6	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO – 7	know the various requisites for conducting a valid meeting under the Companies Act , 2013.	2,5	Un
CO – 8	analyse the statutory procedure for the winding up of the company	2, 7	An

SEMESTER –IV			
Part III	Core IX	Company Law	
Code:18UCOC42	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

### **Unit – I Introduction**

Definition of company – Characteristics of a company – Company distinguished from partnership – Kinds of companies – Private company – Public company – Distinction between public company & private company – Special privileges of a private company-Conversion of a public company in to a private company. Prohibition of large partnerships.

### **Unit – II Formation of company**

Incorporation – Documents to be filed with the Registrar – Certificate of incorporation – Promoter – Memorandum of association – Contents – Alteration of memorandum – Articles of Association – Contents – Alteration of Articles-Distinction between Memorandum and Articles -Prospectus – Registration of prospectus – Contents of prospectus- Misstatements in prospectus and their consequences.

### **Unit – III Share capital and debentures.**

Definition-Nature of shares-Kinds of share capital-Calls on shares- Share certificate- Issue of shares at premium-Prohibition of issue of shares at discount-Voting rights- Provisions relating to Transfer and transmission of shares- Issue of sweat equity shares -Issue of bonus shares- Alteration of share capital. Debentures- Provisions relating to issue and redemption of debentures.

### **Unit – IV Meetings and Proceedings.**

Register of members-Annual return-Meetings of a company – Annual general meeting – Extraordinary general meeting – Requisites of a valid meeting – Notice – Quorum – Chairman of meeting – Minutes of meeting – Proxies- Voting – Resolutions – Ordinary – Special – Resolution requiring special notice.

### **Unit – V Winding up**

Meaning of winding up – Modes of winding up –Winding up by the Tribunal – Appointment of Liquidators -Voluntary winding up-meeting of creditors-preferential payments-Provisions applicable to every mode of winding up – Consequences of winding up.

### **Text Book:**

Kapoor. N.D. *Elements of company Law*. New Delhi:Sultan Chand & Sons.

### **Books for Reference:**

1. Ashok Bagrial. *Company Law*. New Delhi: Vikas Publishing House.
2. Shukla. L. *Company Law*. New Delhi:S. Chand & Sons.

SEMESTER –IV			
Part III	Core X	Logistics in Shipping Industries	
Code:18UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

**Vision:**

To create stalwarts in logistics trade in marine industry.

**Mission:**

Creating the charisma and passion towards shipping, through conceptual and practical exposure.

**Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	introduce basic concepts in logistics with special emphasis on maritime shipping.	1,2	Ap
CO - 2	understand multimodal transport concept and ports of India.	1,2,5	Un
CO – 3	evaluate the role and functions of service providers in shipping industry.	4	Ev
CO – 4	familiarize with multi model transport and containerisation.	1,4	Ev
CO – 5	identify the role of intermediaries with their functions.	1	An
CO – 6	identify the career opportunities available in the Shipping sector.	6	An
CO – 7	familiarise the import and export procedures.	6	Ev
CO – 8	study the activities of various liners in the maritime trade.	4	Un



SEMESTER –IV			
Part III	Core X	Logistics in Shipping Industries	
Code:18UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### Unit – I Introduction to Logistics

Meaning- Nature and Concepts – Logistical Mission - Objectives of business logistics – Components of logistical system –Inbound logistics- Out bound Logistics- Functions of logistics-Importance of logistics – Principles of Logistics Excellence..

### Unit – II Ships and Shipping Industry

Shipping Routes - Chartering- Kinds of Charter- Charter party - Conference System— Types of ships- Tramp Vessels- Liner Vessels- Bulk Carriers- General Cargo Vessels- Container Ships.

### Unit – III Indian Shipping Industry

Indian Shipping at a glance— Import and Export shipping procedure in India. Ports in India- Major and Minor ports in India – Intermediate Ports- Major problems at Indian ports- Remedies.

### Unit – IV Intermediaries in Shipping Industry

Types of intermediaries -Role of Intermediaries – Functions and Services of intermediaries- Clearing and Forwarding Agents – Customs House Agents- Stevedores – Shipping Agents – Freight Forwarders – Liner Agents – Surveyors.

### Unit – V Containers and Containerisation

Containers - Types of containers - Leasing of Containers- Marking of containers- Containerisation- Role of containerisation in the multi model transport - Benefits and Constraints in Containerisation - Inland Container Depot and Container Freight Stations.

### Text Book

KrishnaveniMuthiah. *Logistics Management and Sea borne trade*. New Delhi:Himalaya publishing House.

### Books for Reference:

1. Agarwal. D.K. *Text books of logistics and supply Chain Management*. New Delhi:Mac MilanIndia Ltd.
2. *Export and Import policy*.Bombay: Ministry of commerce, Government of India.
3. Martin Christopher. *Logistics and supply Chain Management*. New Delhi:Pearson Education.

<b>SEMESTER -IV</b>			
<b>Part III</b>	<b>Allied VII</b>	<b>Auditing</b>	
<b>Code:18UCOA41</b>	<b>Hrs/Week: 3</b>	<b>Hrs/Sem: 45</b>	<b>Credits : 3</b>

**Vision:**

To provide an understanding of the principles and practice of auditing.

**Mission:**

To enable students to have a thorough knowledge on auditing principles and practice.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the meaning and objectives of audit and vouchers.	1,2	Un
CO – 2	know the features of E- auditing	1,2	Un
CO – 3	understand the constraints of audit and vouchers.	1,2	Un
CO – 4	know the features and differences between internal control and internal audit.	1,2	Ev
CO – 5	understand the differences between verification of assets and liabilities.	2,4	Un
CO – 6	know the rules for appointment of company auditor and contents of auditor's report.	5,8	Un,An
CO – 7	know the types of auditor's report	5,8	Un,Re
CO – 8	analyse the classification and differences between investigation and auditing.	2	An

SEMESTER –IV			
Part III Allied VII		Auditing	
Code:18UCOA41	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

### **Unit I – Introduction**

Introduction – Meaning – Objectives – Difference between Investigation and Auditing – Advantages – Limitations – Auditing working papers.

### **Unit II – Vouching**

Test Checking and Routine Checking – Vouching - Meaning – Objects – Importance of voucher.

### **Unit III – Internal Check**

Internal check – Meaning – Objectives – Advantages and disadvantages of internal check – Internal check regarding cash, wages, purchase and purchases returns, sales and sales returns.

### **Unit IV - Verification of Assets and Liabilities**

Verification of assets and liabilities – Meaning – Classification of assets – Verification of different types of assets – Verification of liabilities.

### **Unit V - Company Audit**

Company auditor – Appointment – Qualification and disqualification – Removal of an auditor – Status – Rights, duties and liabilities – Auditors report – Contents – e - audit.

### **Text Book:**

Tandon B.N. *Auditing*. Delhi: M/S S. Chand & Co.

### **Books for Reference:**

1. Sharma T.R. *Auditing*. Agra: Sathiya Publications.
2. Saxana, Reddy & Appannaiah. *Text book of Auditing*. Mumbai: M/S Himalaya Publishing House.

<b>SEMESTER –IV</b>			
<b>Part III Allied VIII</b>		<b>Career Skills</b>	
<b>Code:18UCOA42</b>	<b>Hrs/Week: 3</b>	<b>Hrs/Sem: 45</b>	<b>Credits : 3</b>

**Vision:**

To prepare the students to face the competitive exams and improvise their communication skills among the students.

**Mission:**

To enrich the students to improve their soft skills which will enable them to choose their career with confidence.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the content of application and resume	1,2	Un
CO – 2	know the essentials of a good speech and qualities of a good speaker	2,5	Ap
CO – 3	understand the features of group discussion.	1,4,5	Ap
CO – 4	understand the various roles to be played by a group leader.	1,4,5	Ap
CO – 5	evaluate the types, features and steps in writing a good report	3,4	Ev
CO – 6	know the types and significance of Interview technique.	2,3	Ap
CO – 7	face an interview	1,2,7	Re, Ap
CO – 8	work out problems on mathematical skills	2,4,5	An, Ap

SEMESTER –IV			
Part III	Allied VIII	Career Skills	
Code:18UCOA42	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

#### **Unit I - Job application and Speaking skills:**

Content of application letter – Model application letter – Resume building – Content of resume – Model resume.

Speaking skills: Essentials of a good speech – Contents of a speech – Qualities of a good speaker - Self introduction - Giving speech on a general topic (classroom practice).

#### **Unit II - Group discussion:**

Meaning – Features of Group discussion - Requirements for effective Group discussion – Roles to play in Group discussion – How to participate in Group discussion – Role of group leader .

#### **Unit III – Report Writing**

Meaning of report - Importance - Types - Features of a good report - Steps in preparing a general report.

#### **Unit IV – Interview:**

Meaning – Types - Significance – Interview technique - Preparation before an interview.

#### **Unit V – Test of Numerical Ability (simple problems):**

Simplification – Percentage – Profit & Loss – Ratio and Proportion – Time and Work – Time and Distance – Calendar and Clock problems.

#### **Text Book:**

Selvaraj.V.M *Career Planning*. Bavani Publications

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

1. C.B. Gupta. *Business Communication and Customer relations*. New Delhi: Sultan Chand and sons.
2. Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons.
3. R.S.N. Pillai & Mrs. Bagavathi. *Modern Commercial Correspondence*. New Delhi: S. Chand & Co.

<b>SEMESTER –IV</b>			
<b>Part III</b>	<b>Core SB</b>	<b>Business Statistics</b>	
<b>Code:18UCOS41</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Vision:**

To enable the students to learn the basic concepts of statistics and statistical tools.

**Mission:**

To impart knowledge for better insight and understanding of statistical tools in decision making.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the basic concepts of statistics and statistical tools.	2,5	Un
CO – 2	understand how statistical tools are applied for doing the project work.	2,5	Un
CO – 3	know the measures of central tendency and apply to measure averages.	2,3	Ev
CO – 4	apply the tools on measures of dispersion that are useful for estimating variations.	2,4,5,8	Ap
CO – 5	evaluate whether there is correlation between two variables or not.	2,3	Ev
CO – 6	apply the various methods for calculating correlation coefficient.	2,4,5,8	Ap
CO – 7	apply regression analysis for estimating values for future period.	2,4,5,8	Ap
CO – 8	apply the various methods for calculating regression coefficient.	2,4,5,8	Ap

SEMESTER – IV			
Part III	Core SB	Business Statistics	
Code:18UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

### **Unit I Introduction**

Definition, Features, Importance, Limitations– primary and secondary data – Methods of collecting primary data .Diagrams - Bar and Pie diagrams.

### **Unit II Measures of Central Tendency**

Measures of central tendency – Mean,Median,Mode, Geometric mean, Harmonic mean.

### **Unit III Measures of Dispersion**

Measures of dispersion – Range, Quartile deviation, Mean deviation,Standarddeviation – its coefficient .

### **Unit IV Correlation and Regression Analysis**

Correlation – Types of correlation- Scatter diagram – Methods for calculating correlation coefficient –Karl Pearson’s, Spearman’s, Concurrent Deviation method- Regression – Regression coefficients– Regression lines (only two variables)

### **Unit V Analysis of Time Series**

Meaning-Components of Time series- Methods of measuring Trend

**Note: Theory 30% Problem 70%**

### **Text Book:**

Pillai R.S.N&Bagavathi V. *Statistics*. New Delhi: S. Chand & Co.

### **Books for Reference**

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons.
2. Wilson H. *Business Statistics*.New Delhi: Himalaya Publishing House.

Semester IV			
Part III Non Major Elective II Introduction To Cost Accounting			
Code:18UCON41	Hrs/Week: 2	Hrs/Sem 30	Credits : 2

**Vision:**

To enable the students to understand the fundamentals of Cost Accounting.

**Mission:**

To develop skills in the preparation of cost sheet and cost ascertainment.

**Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives of cost accounting	1	Un
CO – 2	understand the functions of cost accounting	1	Un
CO – 3	understand the various classifications of cost	1	Un
CO – 4	understand the preparation of cost sheet.	1,2,8	Un,Ap
CO – 5	determine the elements of materials and its types	3,4	Re,Ap
CO – 6	know the various methods of remuneration.	1,8	An
CO – 7	understand the overhead absorption methods.	1,3	Un,Ap
CO – 8	understand overhead allocation and apportionment.	1,3	Un,Ap



Semester IV			
Part III Non Major Elective II Introduction to Cost Accounting			
Code:18UCON41	Hrs/Week: 2	Hrs/Sem 30	Credits : 2

### **Unit I - Cost Accounting:**

Meaning of Cost - Costing and Cost Accounting – Classification of costs.

### **Unit II – Cost Sheet.**

Meaning of Cost sheet - Preparation of Cost sheet.(Simple problems)

### **Unit III – Material Costing**

Stock levels - Minimum stock level - Maximum stock level – Reorder level – Danger level. -  
EOQ. (Simple problems)

### **Unit IV -Labour Costing**

Direct labour – Indirect labour – Methods of Remuneration: Time rate – Piece rate.(Simple problems)

### **Unit V – Overheads Costing**

Meaning of Overheads – Meaning of Allocation- Apportionment-Absorption – Bases of apportionment (Simple problems)

### **Text book:**

Peer Mohamed and Shazuli Ibrahim .*Cost Accounting*.Madurai:Pass Publications.

### **Books for Reference:**

1. Pillai R.S.N.&Bagavathi . *Cost Accounting*.New Delhi:S.Chand& Company, LTD.
2. Selvaraj. V.M .*Cost Accounting*.Tirunelveli: Bavani Publications.

SEMESTER- IV			
Ability Enhancement Course: Yoga and Meditation			
<b>Code: 18UAYM41</b>	<b>Hrs/Week : 2</b>	<b>Hrs/Semester : 30</b>	<b>Credits: 2</b>

#### **Course Outcome:**

- To learn and practice various meditation, yoga methods to transform the ordinary life into a healthy, harmonious life leading to holistic wellbeing,
- To create an eco-friendly, loving and compassionate world.
- Acquire knowledge and skill in yoga for youth empowerment.
- Increase their power of concentration
- Learn the causes and ways to overcome fear and sadness.
- Create a ecofriendly, loving and compassionate world

#### **Unit I: Meditation**

(6 Hrs)

Meditation – Purposes of meditation– Major types of meditations: Zazen, Mindfulness, Vipassana, Yoga, Self-inquiry, Listening, Qi Gong, Taoist, Tantra– Health benefits of meditation: physical, psychological, spiritual–Meditation and Silence:Silence of the body, mind, heart,and beyond – General methodology of meditation – Tips for better meditation

**Exercises:** Practicing Zazen meditation – Self-enquiry meditation exercises

#### **Unit II: Self-Awareness**

(6 Hrs)

Awareness – Self-awareness – Importance of self-awareness – Shades of self-awareness – Difference between Awareness and Concentration – Power of concentration – Levels of concentration – How to increase concentration? – Beauty of living here and now – Ways to develop your presence – Self-awareness and Ecology: interconnectedness

**Exercises:** Body Scan exercise – Self-Witnessing exercise – Eating Raisin with full awareness

#### **Unit III: Yoga**

(6 Hrs)

Meaning and importance of yoga – Yoga and human physical system – Principles of Yoga – Different types of yoga – Yoga and balanced diet – Yoga and energy balance – Pranayama – Surya namaskaram– Basic asanas for healthy life – Therapeutic benefits of simple yogasanas – Naturopathy for common ailments.

**Exercises:** Practicing basic Asanas – Doing Sun Salutation

#### **Unit IV: Mindfulness**

(6 Hrs)

Definition of mindfulness – Three components of mindfulness– Benefits of mindfulness – Mindfulness and Brainwave patterns – Myths about mindfulness – Scientific Facts about mindfulness – Formal method to practice mindfulness – Qualities of Mindfulness – Obstacles for mindfulness – informal ways of practicing mindfulness – Mindfulness to get rid of addictions

**Exercises:** Practice Mindful Walking –Practice Mindful Talking

#### **Unit V: Heartfulness**

(6 Hrs)

Attitude to life – Power of positive attitude – Techniques to develop positive attitude – Positive vs negative people – Forms of negative attitude – Heartfulness – Managing fear: Basic 5 fears, Ways to overcome fear–Handling anger: Anger styles, Tips to tame anger – Coping with sadness: Causes and ways to overcome sadness, dealing with depression – Ultimacy of

compassion: Compassion to oneself, towards others: Forgiveness, to nature: Seeing God in all  
**Exercises:** Practice Loving-Kindness meditation– Doing compassionate actions

**Text Book:**

- 1) Thamburaj Francis. *Meditation and Yoga for Holistic Wellbeing*. Trichy: Grace Publication. 2019.

**Books References:**

- 1) Osho. *Meditation the Only Way*. New Delhi: Full Circle Publication, 2009.
- 2) Thamburaj Francis. *Journey from Excellence to Godliness: Zen Meditation for Transformation*. Grace Publication, Trichy, 2017.
- 3) Osho. *Awareness: The Key to Living in Balance*. New York: St.Martin's Griffin Publication, 2001.
- 4) Tolle Eckart. *The Power of Now: A Guide to Spiritual enlightenment*. New World Library, 2004.
- 5) Swami Gnaneshwarananda. *Yoga for Beginners*. Calcutta: Sri Ramakrishna Math, 2010.
- 6) HanhThichNhat. *The Miracle of Mindfulness: An Introduction to the Practice of Meditation*. Beacon Press, 2016.
- 7) Kamlesh D. Patel and Joshua Pollock. *The Heartfulness Way: Heart-Based Meditations for Spiritual Transformation*. Westland Publications, 2018.

<b>SEMESTER – IV</b>	
<b>Part IV</b>	<b>Self Study Course      Online Marketing</b>
<b>Code : 18UCOSS2</b>	<b>Credit : 2</b>

**Vision:**

To enable them to have a basic knowledge of online marketing.

**Mission:**

To make the students aware of the various concepts and procedures in online marketing.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the functions of online marketing.	1,3	Un
CO – 2	understand the significance of online marketing.	1,3	Un
CO – 3	understand the strategy and planning for internet marketing.	1,3,4	Un,Ap
CO – 4	learn the role of the Internet and its technological development	1,3,4	Un,Ap
CO- 5	know E-mail marketing and creating email ID for personal and business use.	- 1,7	Ap
CO – 6	understand ethical and legal issues in internet marketing.	1,2,5	Un
CO – 7	understand the importance of Global Internet Marketing	1, 6	Un
CO – 8	analyse and evaluate the significance of “Customerisation” in internet marketing.	1,5,6	An,Ev

SEMESTER – IV	
<b>Part IV Self Study Course</b>	<b>Online Marketing</b>
<b>Code : 18UCOSS2</b>	<b>Credit : 2</b>

### **Unit I : Online marketing**

Online marketing – Meaning – Definition – Evaluation – Function of online marketing – Advantages and Disadvantages of online marketing – Differences between Online and Internet marketing.

### **Unit II: Strategy and Planning**

Strategy and Planning for Internet Marketing - Traditional Offline Businesses in the Online World - Internet strategy - virtual value chain, dis-intermediation -Cybermediaries.

### **Unit III: E - commerce**

Introduction to Internet Marketing - Mapping fundamental concepts of Marketing - Role of the Internet – Limitations - Technological Development, Development of E - commerce, different commercial models, diverse roles of websites.

### **Unit IV: Email Marketing**

Email Marketing – Meaning – Advantages and Disadvantages in email marketing – steps in creating email ID for personal and business use – evolution of email marketing and its growth.

### **Unit V: Global Internet Marketing**

Trust in Internet Marketing - Ethical and Legal Issues - Internet of the future: “Customerization” – Internet marketing in India - Global Internet Marketing – problems of web marketing in India.

### **Text Book:**

Philip Kotler. *Marketing Management*. New Delhi: Tata McGraw Hill.

### **Books for Reference:**

Gupta. C. B, Rajan Nair. N, *Marketing Management*, New Delhi: Sultan Chand & Sons,

SEMESTER – V			
Part III Core XI (Common Core) Human Resource Management			
Code:18UMCC51	Hrs/Week: 6	Hrs/Sem: 90	Credit : 4

**Vision:**

To enable students to understand the basic concepts in Human Resource Management.

**Mission:**

To familiarize students on the various aspects of Human Resource Management.

**Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain knowledge on the basic concepts of planning human resource and help them to understand basic techniques of business.	1,2	Un
CO – 2	understand the basic selection process in human resource management.	1,2,3	Un
CO – 3	know the importance of training and development in human resource management.	2,3,4	Ap
CO – 4	know about the transfer policies.	2,3,5	Un, Re
CO – 5	gain knowledge on compensation methods.	3,4	Un, An
CO – 6	understand the promotional policies in business.	3,4	Un, Re
CO – 7	know and apply the significance and problems in performance appraisal.	3,4,5	Ap
CO – 8	know and apply the methods of performance appraisal	3,4,5	Ap

SEMESTER V			
Part –III CORE – XI (Common Core) Human Resource Management			
Code: 18UMCC51	Hrs/Week: 6	Hrs/Sem:90	Credits: 4

### **Unit-I : Introduction**

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions - Problems of HRM - Personnel Management Vs. HRM - Qualities and Qualifications of Human Resource Managers.

### **Unit-II : Human Resource Planning, Recruitment and Selection**

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process – Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment - Problems in Recruitment

Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

### **Unit-III : Training and Development**

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes.

Development: Meaning - Concept and Essentials of Management Development Programmes.

### **Unit-IV : Transfer, Promotion and Compensation**

Transfer: Objective - Transfer Policy

Promotion: Purpose - Promotion Policy – Demotion –

Compensation: Objective – Principles.

### **Unit-V : Performance Appraisal**

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

### **Text Book:**

ChitraAtmaramNaik.*Human Resource Management*.Chennai: Ane Books Pvt.

### **Books for Reference:**

1. C.B.Gupta. *Human Resource Management*. New Delhi:Sultan Chand & Sons.
2. C.P.Memoria. *Personnel Management*. Mumbai: Himalaya Publishing House.
3. L.M.Prasad. *Human Resources Management*. New Delhi:Sultan Chand & Sons.

<b>SEMESTER –V</b>			
<b>Part III Core XII Income Tax Law &amp; Practice I</b>			
<b>Code:18UCOC52</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To expose the students to the basic principles, concepts and provisions in Income Tax Act and equip them to the computation of taxable income under different heads.

**Mission:**

To provide a conceptual understanding and impart practical skills in computing different heads of income.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961.	1,2,3	Un
CO – 2	understand the various exempted income and residential status.	2,5	Ap
CO – 3	understand and compute Salary income	4,5	Ap
CO – 4	understand and compute Income from House property.	2,5	Ap
CO – 5	compute Capital gains	5,8	Ap
CO – 6	compute Profits and gains	5,8	Ap
CO -7	compute Income from other sources.	5,8	Ap
CO -8	compute different heads of income.	2,5	Ap



SEMESTER –V			
Part III	Core XII	Income Tax Law & Practice I	
Code:18UCOC52	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### Unit I: Introduction

Basic concepts and definition – Agricultural Income — Residential status – Tax Incidence – Problems – Exempted Income.

### Unit II: Salaries

Income under the head Salary - Different forms – Allowance – Perquisites - Computation Problems

### Unit III: House Property

Income under the head House Property – Deductions – Computation - Problems

### Unit IV: Profits and gains

Income under the head Profits and Gains from business or profession – Deduction Expressly allowed – General Deductions – Computation – Problems

### Unit V: Capital gains and Income from other sources

Income under the head capital gains – Types – Exemption – Computation – Problems – Income from Other Sources – Simple problems only.

**Note: Theory - 30%      Problem - 70%**

### Text Book :

Mehrotra H.C. and S.P.Goyal. *Income tax law & accounts*. Agra: Sahitya Bhawan Publication. (Relevant Assessment year ).

### Books for References:

1. Gaur.V.P, Narang,Puja Gaur & Rajeevpuri. *Income tax law & Practice*. New Delhi: Kalyani Publishers.
2. Lal B.B and Vashist.N. *Income tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd.

<b>SEMESTER –V</b>			
<b>Part III Core XIII</b>		<b>Business Law</b>	
<b>Code:18UCOC53</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To expose students to various business laws.

**Mission:**

To enable students to have adequate knowledge on rules and regulations of commercial laws.

**Course Outcome:**

<b>Co.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the essentials and steps to enter into a contract.	1,2	Un
CO-2	familiarize with the terminology used in contract Act	1,4	Un
CO-3	know about the remedies of breach of contract.	1,2,3	An
CO-4	understand the contract of indemnity and its kinds.	1, 2,5	Un
CO-5	know the performance of Contract	1,4,5	Ap
CO-6	understand the contract of Contract of Guarantee	1,2,8	Un
CO- 7	understand the types of bailment, rights and its duties.	1,4	Un
CO-8	know the rights of buyers and sellers, its conditions and warranties regarding Sale of Goods Act.	6,7	Ap

SEMESTER –V			
Part III Core XIII		Business Law	
Code:18UCOC53	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

#### **Unit I Introduction to Contract Act:**

The Indian Contract Act - Definition - Essential 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:**

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 Indemnity – Contract of Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety – Discharge of Surety

#### **Unit IV Bailment:**

Bailment – Classification of Bailment – Duties and Rights of Bailor and Bailee – Pledge – Rights and Duties of Pawor and Pawnee – Pledge by Non Owners – Contract of Agency

#### **Unit V Sale of Goods Act:**

Sale of Goods Act – Difference Between Sale and Agreement To Sell – Right of Buyers and Sellers - Duties - Conditions And Warranties – Delivery of Goods – Unpaid Seller

#### **Text Book:**

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

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

1. Tulsian P.C..*Business Law*.New Delhi:Tata McGraw Hill Edition.
2. Tulsian P.C..*Business and Corporate Law*.New Delhi:Tata McGraw Hill Edition.

SEMESTER –V			
Part III	Core Integral I	Special Accounts	
Code:18UCOI51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Vision:**

To identify the various approaches in modern Accounting Practices.

**Mission:**

To enable students to gain in-depth knowledge in Corporate Accounting.

**Course outcome:**

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	gain in-depth knowledge in corporate accounting	2,4,5	Un
CO-2	know the format of final accounts of Banking, Insurance and Holding companies	4,5	Ap
CO-3	prepare the accounts for public limited companies	1,2,5	Ev, Ap
CO-4	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-5	understand and prepare voyage accounts	5,8	Un
CO-6	know about statutory laws relating to banking companies accounts	1,3,8	Un, Ap
CO-7	know about statutory laws relating to insurance company accounts.	1,2,5	Un, Ap
CO-8	understand and prepare accounts of holding companies.	1,8	Un, Ap

SEMESTER –V			
Part III	Core Integral I	Special Accounts	
Code:18UCOI51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### Unit I Investment Accounts

Investment Accounts-Accounting Treatment of Investments-Fixed interest Securities –Variable income securities.

### Unit II Voyage Accounts

Voyage Account- Provisions for incomplete voyage.

### Unit III Banking Companies Accounts

Accounts of Banking Companies- Rebate on bills discounted- Final Accounts.

### Unit IV Insurance Companies Accounts

Accounts of Insurance Companies- Life Insurance- General Insurance.

### Unit V Holding Companies Accounts

Holding Companies-Calculation of cost of control – Minority interest- Preacquisition or capital profit-Intercompany company balances-Unrealised inter company profits , revaluation of assets and liabilities, elimination of common transaction- Preparation of consolidated Balance sheet (Simple problems)

**Note: Theory: 30% Problem: 70%**

### Text Book:

Reddy T.S & MoorthyA..*Advanced Financial Accounting*. Chennai: Margham Publications.

### Books for References: -

1. Gupta R.L and M. Radhaswamy. *Company Accounts*. New Delhi: Sultan Chand & Sons.
2. Pillai R.S.N, Bagavathi , S.Uma. *Fundamentals of Advanced Accounting*-Vol-II. New Delhi: S, Chand & Company Ltd.
3. Raman B.S. *Corporate Accounting*. Mangalore: United Publishers.

<b>SEMESTER –V</b>			
<b>Part III    Core Integral II        Cost Accounting</b>			
<b>Code:18UCOI52</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Vision:**

Develop professional skills relating to cost accounting

**Mission:**

To enable the students to understand the basic principles of Cost Accounting and to develop skills in the preparation of cost accounts.

**Course Outcome :**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the objectives and functions of cost accounting	1,5	Un
CO – 2	understand the preparation of cost sheet.	1,5,8	Ap
CO – 3	determine the elements of material and the techniques of material control	4,5	Un,Ap
CO - 4	know the concepts of labour cost computation and control.	1,5,8	Un,Ap
CO – 5	understand the overhead allocation and apportionment.	1,5	Un,Ap
CO - 6	gain knowledge on absorption of overheads	1,7,8	Un,Ap
CO – 7	understand the techniques of Contract costing	5,8	Un,Ap
CO – 8	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Un,Ap

SEMESTER –V			
Part III Core Integral II		Cost Accounting	
Code:18UCOI52	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### **Unit I Introduction to Cost Accounting and Cost Sheet:**

Definition of Cost Accounting - Objectives - Difference between Financial Accounting and Cost Accounting - Elements of cost - Cost unit - Cost Centre - Classification of cost and costing. Format of Cost sheet - Preparation of Cost sheet, Tender or Quotation in Unit costing. Reconciliation of profits as per cost and financial accounts.

### **Unit II Material Control**

Material control: Purchasing - Centralised and Decentralised purchasing. Store Keeping - Setting of levels of stock - Economic Ordering Quantity - ABC analysis - VED Analysis. Purchase price computation - Methods of valuing material issues: FIFO - LIFO - Simple Average - Weighted Average.

### **Unit III Labour Cost – Computation and Control:**

Labour costs - Control over labour costs: Labour Turnover: Meaning - Methods of LTO -Causes, Effects and Prevention of LTO. Idle time: Meaning - Causes - Treatment. Overtime: Meaning - Causes - Treatment. Systems of wage payment: Methods of Time wage system - Methods of Piece wage system: Straight - Differential Piece rate: Taylor's Differential Piece rate - Merrick's Multiple Piece rate. Premium and Bonus plans: Halsey - Rowan.

### **Unit IV Accounting for Overheads:**

Meaning of Allocation and Apportionment of Overheads - Bases of Apportionment - Meaning of Reapportionment of overheads - Methods of Reapportionment - Meaning of Absorption of Overheads - Methods of Absorption of overheads.

### **Unit V Methods of costing:**

Contract costing: Features - Treatment of Profit in incomplete contracts. Process costing: Features - Treatment of Normal loss, Abnormal loss and Abnormal gain in process accounts.

**Note: Theory – 30% Problem – 70%**

### **Text Book:**

Pillai, R.S.N. and Bhagavathi, V. *Cost Accounting*. New Delhi: S.Chand&Co,Ltd. 2013.

### **Books for Reference:**

1. Reddy, T.S. and Hari Prasad Reddy, Y. *Cost Accounting*. Chennai: Margham Publications, 2014.
2. Jain, S.P. and Narang, K.L. *Cost Accounting- Principles and Practice*. Chennai: Kalyani publishers. 2013.
3. Murthy and GuruSamy, S. *Cost Accounting*. New Delhi: Tata McGraw Hill. 2012.
4. Maheswari, S.N. *Cost and Management accounting*. New Delhi: Sultan Chand & Sons. 2013.

<b>SEMESTER –V</b>	
<b>Part IV Self Study Course</b>	<b>Salesmanship</b>
<b>Code:18UCOSS3</b>	<b>Credit : 2</b>

**Vision:**

To enable students to gain knowledge on the basic skills of a successful salesman.

**Mission:**

To familiarise students on the various skills required to become a good salesman.

**Course outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the characteristics of salesmanship..	1,3	Un
CO – 2	understand the importance of salesmanship..	1,3	Un
CO – 3	understand the basic qualities of a successful salesman.	1,2	Un
CO – 4	help the students to inculcate personal selling skills.	1	Ap
CO – 5	know about the procedure for handling objections.	1	Ap
CO – 6	expose the students for making sales and managing customer.	1	Ap
CO – 7	identify the essentials of a good sales talk	3,4,8	Ap
CO – 8	know the essentials of closing the sales.	3,4,8	Ap



SEMESTER –V		
<b>Part IV</b>	<b>Self Study Course</b>	<b>Salesmanship</b>
<b>Code:18UCOSS3</b>		<b>Credit : 2</b>

### **Unit I Salesmanship**

Salesmanship – Meaning – Definition – Characteristics of salesmanship — Importance of salesmanship.

### **Unit II Personal selling**

Personal selling – Steps involved in personal selling – Qualities of successful salesman.

### **Unit III Knowledge of Customers**

Meaning – Definition – Classification of customers.

### **Unit IV Handling Objections**

Meaning – Reasons for raising objections - Procedure for handling objections.

### **Unit V Sales talk**

Meaning of sales talk- Essentials of effective sales talk- Methods of closing the Sales.

### **Text Book: -**

Pillai, R.S.N. & Bhagavathi. V. *Salesmanship*. New Delhi:S.Chand& Co. 2005.

### **Book for Reference: -**

Rustom Davar S. SohrabDavar R. and Nulsi R.*Salesmanship and Publicity*. New Delhi: Vikas Publishing house Pvt. Ltd.

<b>SEMESTER –VI</b>			
<b>Part III Core XIV Management Accounting</b>			
<b>Code:18UCOC61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem : 90</b>	<b>Credits : 4</b>

**Vision:**

Develop professional and accounting skills for decision making in business to excel in their career.

**Mission:**

To acquaint the students with accounting concepts, tools and techniques for managerial decision making.

**Course Outcome :**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	understand the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Un,Ap
CO – 3	evaluate the performance of a firm using fund flow statement.	5,8	Ev,Ap
CO – 4	evaluate the performance of a firm using cash flow statement.	5,8	Ev,Ap
CO - 5	use marginal costing techniques for optimising cost and profit.	2,3,5	Un,Ap
CO - 6	understand the features and importance of budgets and budgetary control	1,5	Un,Ap
CO - 7	prepare various budgets	5,8	An,Ap
CO - 8	identify the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	An,Ap

SEMESTER –VI			
Part III Core XIV Management Accounting			
Code:18UCOC61	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

### Unit I Introduction to Management Accounting& Ratio Analysis:

Meaning - Objectives and Scope of Management Accounting - Functions - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations. Tools of Financial Statement Analysis (Theory only).

**Ratio analysis:** Meaning - Importance - Limitations - Ratio Analysis for Liquidity, Activity, Solvency and Profitability.

### Unit II Funds Flow and Cash Flow Analysis:

**Funds Flow Analysis:** Concept of Fund- Schedule of changes in working capital - Preparation of Funds flow statement.

**Cash Flow Analysis:** Cash from operations - Preparation of Cash Flow Statement as per AS-3.

### Unit III Marginal Costing:

Meaning of Marginal cost and Marginal costing - Advantages and Limitations of Marginal costing - Contribution - P/V ratio - BEP - Margin of safety - Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor - Make or Buy - Selection of suitable product mix.

### Unit IV Budgetary Control:

Meaning of budget - Budgetary Control - Objectives - Features - Advantages - Limitations - Preparation of Budgets: Production budget - Purchases Budget - Sales Budget - Cash budget - Flexible budget.

### Unit V Standard Costing:

Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and Budgetary control - Analysis of Variances: Material Variances - Labour variances - Overhead Variances.

**Note: Theory – 30% Problems – 70%**

### Text Book:

Pillai, R.S.N.and Bhagavathi V. *Management Accounting*. New Delhi:S,Chand & Sons. 2010.

### Books for Reference:

1. Jain, S.P.and Narang, K.L. *Cost Accounting*. Chennai: Kalyani publishers. 2011.
2. Maheswari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 2012.
3. Gupta,S.P. *Management Accounting* . Agra: Sahitya Bhawan Publications.

SEMESTER –VI			
Part III Core XV Income Tax Law and Practice-II			
Code:18UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

**Vision:**

To enable the students to acquire practical skills on Income Tax Assessment.

**Mission:**

To impart practical skills in clubbing, set off of losses and in computation of income of individuals and firms.

To provide knowledge about the computation of tax liabilities of Individuals, HUF and Firms.

**Course outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Un
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Ap
CO -5	understand and compute advance tax and TDS	5,8	Ap
CO – 6	understand and apply the tax rate and deductions.	4,5	Ap
CO – 7	compute income of individuals and firms.	2,5	Ap
CO – 8	prepare Income Tax returns of individuals and firms	5,8	Ap

SEMESTER –VI			
Part III Core XV Income Tax Law and Practice-II			
Code:18UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### **Unit I: Clubbing of Income and Set off**

Clubbing of income – Set off and carry forwards of losses – Problems.

### **Unit II: Deduction**

Deductions from gross total income – Tax rate (Simple Problems).

### **Unit III: Procedure for filing of return**

Returns – Types – Belated return – Defective return – Assessment – Tax deducted at Source – e-Filing – PAN.

### **Unit IV: Assessment of Individual**

Assessment of individuals and H.U.F - Computation (Simple Problems).

### **Unit V: Assessment of Partnership firms**

Assessment of firms – Book profit – Computation(Simple Problems).

**Note : Theory : 30% Problem 70%**

### **Text Book :**

Mehrotra H.C and Goyal S.P. *Income tax law & accounts*, Agra: SahityaBhawanPublication.  
(Relevant assessment year).

### **Books for Reference:**

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri. New Delhi: *Income tax law & Practice*. Kalyani Publishers.
2. Lal B.B and Vashist .N. *Income tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd.

<b>SEMESTER –VI</b>			
<b>Part III Core XVI</b>		<b>Industrial Law</b>	
<b>Code:18UCOC63</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To understand Industrial law concepts.

**Mission:**

To be capable of interpreting and adhering to Industrial laws.

**Course Outcome:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the disputes of strike, lock out, retrenchment, lay off and compensation	1,2	Un
CO-2	know about the welfare, safety and health of workers.	2,5,8	Ap
CO-3	analyse Women and Factories Act	4,5,8	Ap
CO-4	understand the various act relating to payments.	5,8	Ap
CO-5	understand the rules regarding workmen's compensation.	2,5	Un
CO-6	know the Minimum Wages Act	1,3	An
CO-7	understand the Trade Union Act	1,4	Un
CO-8	know the rights and duties of Employee State Insurance Act.	7,8	Ev

SEMESTER –VI			
Part III Core XVI		Industrial Law	
Code:18UCOC63	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### **Unit I The Industrial Disputes Act:**

The Industrial Disputes Act 1947 – Definition – Authorities – Strike – Lock Out – Illegality - Retrenchment – Lay Off – Compensation

### **Unit II The Factories Act:**

The Factories Act 1948 – Definition – Welfare – Safety & Health – Working Hours – Employment of Young Persons – Women Annual Leave With Wages – Penalty

### **Unit III The Workmen Compensation Act:**

The Workmen Compensation Act 1923 – Definition – Liability of Employer – Rules Regarding Workmen’s Compensation

### **Unit IV The Minimum Wages Act:**

Minimum Wages Act 1948 – Payment of Gratuity Act - Payment Of Bonus Act 1965

### **Unit V The Trade Union Act:**

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:**

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

### **Book for References:**

1. Tulsian. P.C. *Business and Corporate Law*. New Delhi: Tata McGraw Hill Edition.

<b>SEMESTER –VI</b>			
<b>Part III Core Integral III Financial Services</b>			
<b>Code:18UCOI61</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Vision:**

To familiarise on different financial services available.

**Mission:**

To analyse the principles of financial services.

**Course outcome:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	know the framework of Financial Markets in India.	1,3	Un
CO-2	be familiar with the functions of Financial Services.	2,4	An
CO-3	gain knowledge on the avenues of financial services	3,6	Un
CO-4	be an expertise in various Financial markets and its Services	1,8	Ev
CO-5	understand the term Merchant Banking	1,8	Ap
CO-6	know Lease Financing	4,6	Un
CO-7	understand the activities and scope of venture capital and also the functions of credit rating	5,7	Ap
CO-8	understand Mutual Funds and its application	1,7	An



SEMESTER –VI			
Part III Core Integral III Financial Services			
Code:18UCOI61	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### **Unit I Introduction:**

Introduction to Financial Services – concept – objectives – characteristics –classification of financial services-Scope-Causes– constituents - growth of Financial Services in India – new Financial products and services, Innovative Financial Instruments- Financial Service sector in India - problems faced. Regulatory framework.

### **Unit II Merchant Banking:**

Merchant Banking - meaning - definition - scope- functions - merchant banker's code of conduct – qualities for merchant bankers- SEBI guidelines-Merchant banker's commission . Merchant bankers in market making process-Progress of merchant banking in India-Scope - Problems of merchant bankers.Securitization-features-need-process of securitization Securitization in India.

### **Unit III Lease Financing:**

Lease Financing - definition, characteristics, types of lease, financial lease vs. operating lease- test for financial lease- participants - leasing process - services of the lessor - advantages of leasing - limitation of lease financing – the Indian leasing scenario. Hire purchasing - Definition and features –Concept of hire purchasing - Rights of hirer– Bank credit for hire purchase- difference between Hire Purchasing and Lease Finance.

### **Unit IV Venture Capital:**

Venture capital- meaning- features-scope of venture capital- importance- origin-Venture capital guidelines- stages of venture capital financing- The Indian Scenario: methods of venture financing-Suggestions for growth of venture capital. Credit Rating – Functions- origin – credit rating in India – benefits - credit rating Agencies in India: CRISIL - ICRA – CARE.

### **Unit V Mutual Funds:**

Mutual Funds - meaning – Fund unit vs. share- origin -types of mutual fund- importance Functions, advantages and growth. Factoring: Meaning, terms and conditions-Functions benefits- Cost of factoring-types of factoring-Discounting-Difference between factoring and discounting – Advantages and Disadvantages of factoring. Derivatives: Meaning, definition, importance, kinds of financial derivatives-Forward vs. Future derivative.

**Text Book**

Gordon K.Natarajan.*Financial Markets and Services*.Mumbai: Himalaya publishing House. 2014 (Revised Edition).

**Books for Reference:**

- 1 Joseph Anbarasu, Boominathan. V.K, Manoharan. P and Gnanaraj.G. *Financial Services*.New Delhi:Sultan Chand & Sons Current Edition.
1. Gurusamy. *Financial Markets and Services*.Chennai: Vijay Nicole Imprints Pvt Ltd. 2014 (Revised Edition).

<b>SEMESTER –VI</b>			
<b>Part IV Core Integral IV Investment Management</b>			
<b>Code:18UCOI62</b>	<b>Hrs/Week: 7</b>	<b>Hrs/Sem: 105</b>	<b>Credits : 4</b>

**Vision:**

To know about the investment avenues and techniques.

**Mission:**

To train the students in stock broking and safe investment pattern.

**Course Outcome:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the sources of investments.	1,3	Un
CO-2	know of various level of risks.	2,4	An
CO-3	adapt with primary market procedures.	3,6	Un
CO-4	be familiarised with various stock exchanges and their functions.	1,8	Ev
CO-5	analyse the securities according to industry.	1,8	Ap
CO-6	analyse the securities technically.	4,6	Un
CO-7	apply the tools to understand the overall marketing.	5,7	Ap
CO-8	know the investment pattern.	1,7	An

SEMESTER –VI			
Part IV	Core Integral IV	Investment Management	
Code:18UCOI62	Hrs/Week: 7	Hrs/Sem: 105	Credits : 4

### Unit I - Framework:

Investment – meaning – Investment VS Speculation – Investment Categories – Debt instruments – Institutional deposits, real estates, investment media – Sources of investment information – Risks associated with investment. Default risk, business risk, purchasing power risk, political risk, market risk.

### Unit II - Primary Market:

Issue of various types of equities, stock preference shares and debentures - The players in new issue market – Public issues – Right issues – Bonus issue – Private placement – Book building – bought out deals proportionate allotment – Listing requirements stock invest – Free pricing of issues – Analysis of prospectus.

### Unit III - Secondary market:

Conventional stock exchanges – Over the Counter Exchange of India – Stock Holdings Corporation of India Ltd., - SEBI – Origin and development – Objectives – Activities – Role and functions.

### Unit IV - Securities analysis: Fundamental analysis

Fundamental analysis – a) Economic analysis – Market tools of economic analysis – Economic indicators that affect market b) Industry analysis – Life cycle of an industry c) Company analysis –Financial parameters – Financial analysis including ratios – Inter firm comparison.

### Unit V - Securities analysis: Technical analysis

Technical analysis: a) Market tools of technical analysis – Technical indicators of overall market – Random Walk theory - Efficient Market Theory b) Individual scripts – Technical tools interpretation of charts c) Advanced technical tools – Details and interpretation of technical analysis.

### Text Book:

V. Avadhani. *Investment & Securities Markets in India*. New Delhi: Himalaya Publishing House.

### Books for Reference:

1. Preeti Singh. *Investment Management*. New Delhi:Himalaya Publishing House.
2. Prasanna Chandra. *Managing Investment*. New Delhi:S. Chand & Company Ltd.
3. Jack Clark Francis. *Investment*. New Delhi:S. Chand & Company Ltd.

<b>SEMESTER –VI</b>			
<b>Part IV / Core Integral IV</b>		<b>Project</b>	
<b>Code:18UCOP61</b>	<b>Hrs/Week: 7</b>	<b>Hrs/Sem: 105</b>	<b>Credits : 4</b>

1. It is a Group project and each group consists of not more than five students.
2. The project report should be in English.
3. A project report shall consist about 50 pages minimum.
4. Marks for the project report will be 100 divided as internal 50 marks and external 50 marks.
5. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.
6. Allocation of marks for the VI semester subject project is given below.

	<b>Marks</b>
<b>Internal Evaluation</b>	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
<b>Total</b>	<b>50</b>
<b>External Evaluation</b>	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph / Power Point Presentation)	15
Response to questions & Criticisms	10
<b>Total</b>	<b>50</b>