

# BACHELOR OF COMMERCE - GENERAL CURRICULUM AND SYLLABUS (For Students admitted from academic year 2015-2016 onwards)

UNDER CHOICE BASED CREDIT SYSTEM

**DEPARTMENT OF COMMERCE** 

FACULTY OF SCIENCE AND HUMANITIES

**SRM UNIVERSITY** 

SRM NAGAR, KATTANKULATHUR - 603 203

# SRM UNIVERSITY FACULTY OF SCIENCE AND HUMANITIES DEPARTMENT OF COMMERCE CURRICULUM FRAMEWORK FOR B.COM – GENERAL

|  |                 | SEMESTER I               |    |   |   |                |    |
|--|-----------------|--------------------------|----|---|---|----------------|----|
| Career<br>Stream Title                           | Subject<br>Code | Subject Title            | L  | T | P | Total<br>ofLTP | C  |
|  | ULT15101        | Tamil - I                |    |   |   |                |    |
| Longuaga   | ULH15101        | Hindi — I                | 4  | 1 | 0 | 5              | 4  |
| Language   | ULF15101        | French – I               |    |   |   |                |    |
|  | ULE15101        | English –I               | 4  | 1 | 0 | 5              | 4  |
| Compulson  | UCM 15101       | Financial Accounting – I | 4  | 1 | 0 | 5              | 4  |
| Compulsory<br>Core                               | UCM 15102       | Business Management      | 4  | 1 | 0 | 5              | 4  |
|  | UCM 15103       | Business Communication   | 4  | 0 | 0 | 4              | 4  |
| Allied   | UCM 15104       | Business Economics       | 4  | 0 | 0 | 4              | 4  |
| Supportive<br>Course<br>(Internal<br>Evaluation) | CDC15101        | Verbal Ability           | 2  | 0 | 0 | 2              | 2  |
|  | To              |                          | 26 | 4 | 0 | 30             | 26 |

|   |                  | SEMESTER II                                |    |   |   |                    |    |
|---|------------------|--|----|---|---|--------------------|----|
| Career<br>Stream Title  | Subject<br>Code  | Subject Title                              | L  | т | Р | Total<br>of<br>LTP | C  |
|   | ULT15201         | Tamil - II                                 |    |   |   |                    |    |
| Longuago  | ULH15201         | Hindi — II                                 | 4  | 1 | 0 | 5                  | 4  |
| Language  | ULF15201         | French –II                                 |    |   |   |                    |    |
|   | ULE15201         | English –II                                | 4  | 1 | 0 | 5                  | 4  |
|   | UCM 15201        | Financial Accounting – II                  | 4  | 1 | 0 | 5                  | 4  |
| Compulsory<br>Core  | UCM 15202        | Banking Theory Law and<br>Practice         | 4  | 1 | 0 | 5                  | 4  |
|   | UCM 15203        | Principles of Marketing                    | 4  | 0 | 0 | 4                  | 4  |
| Allied  | UCM 15204        | Indian Economy                             | 4  | 0 | 0 | 4                  | 4  |
| Supportive<br>Course<br>( <b>Internal</b><br><b>Evaluation)</b> | <b>CDC</b> 15201 | Quantitative Aptitude and<br>Reasoning – I | 2  | 0 | 0 | 2                  | 2  |
|   | UNS15201         | NSS  |    |   |   |                    |    |
| Extension   | UNC15201         | NCC  | 0  | 0 | 0 | 0                  | 4  |
| Activity  | UN015201         | NSO  |    | U | U | U                  | 1  |
|   | UYG15201         | Yoga                                       |    |   |   |                    |    |
|   | Tot              | al   | 26 | 4 | 0 | 30                 | 27 |

|  |                   | SEMESTER III                                    |   |   |   |                    |    |
|--|-------------------|---|---|---|---|--------------------|----|
| Career<br>Stream Title                           | Subject<br>Code   | Subject Title                                   | L | т | Р | Total<br>of<br>LTP | C  |
|  | UCM 15301         | Corporate Accounting – I                        | 4 | 1 | 0 | 5                  | 4  |
| Compulsory                                       | UCM 15302         | Business Laws                                   | 4 | 1 | 0 | 5                  | 4  |
| Core   | UCM 15303         | Human Resource<br>Management                    | 4 | 1 | 0 | 5                  | 4  |
| Allied   | UCM 15304         | Business Statistics - I                         | 4 | 1 | 0 | 5                  | 4  |
| Skill Based                                      | UCM 15E51         | Advertising and Sales<br>Management             | 0 | 2 | 4 | 6                  | 2  |
| Electives-I                                      | UCM 15E52         | Organizational Theory<br>Design and Development | U | 2 | 4 | 1 6                | 3  |
| Non-major<br>Elective                            |                   | Open Elective-I                                 | 2 | 0 | 0 | 2                  | 2  |
| Supportive<br>Course(Intern<br>al<br>Evaluation) | CDC15301          | Quantitative Aptitude and<br>Reasoning – II     | 2 | 0 | 0 | 2                  | 2  |
|  | Total 20 6 4 30 2 |   |   |   |   |                    | 23 |

|  |                 | SEMESTER IV               |    |   |   |                    |    |
|--|-----------------|---------------------------|----|---|---|--------------------|----|
| Career<br>Stream Title                           | Subject<br>Code | Subject Title             | L  | T | Р | Total<br>of<br>LTP | C  |
|  | UCM 15401       | Corporate Accounting - II | 4  | 1 | 0 | 5                  | 4  |
| Compulsory<br>Core                               | UCM 15402       | Company Law               | 4  | 1 | 0 | 5                  | 4  |
|  | UCM 15403       | Management Accounting     | 4  | 1 | 0 | 5                  | 4  |
| Allied   | UCM 15404       | Business Statistics – II  | 4  | 1 | 0 | 5                  | 4  |
| Skill Based                                      | UCM 15E53       | OrganisationalBehaviour   | 0  | 2 | 4 | 6                  | 3  |
| Electives-II                                     | UCM 15E54       | Financial Services        |    | 2 | 4 | 0                  | 3  |
| Non-major<br>Elective                            |                 | Open Elective-II          | 2  | 0 | 0 | 2                  | 2  |
| Supportive<br>Course<br>(Internal<br>Evaluation) | CDC15401        | Communication Skills      | 2  | 0 | 0 | 2                  | 2  |
|  | Tot             | tal                       | 20 | 6 | 4 | 30                 | 23 |

|                        |                 | SEMESTER V                                    |    |   |   |                    |    |
|------------------------|-----------------|---|----|---|---|--------------------|----|
| Career<br>Stream Title | Subject<br>Code | Subject Title                                 | L  | т | Р | Total<br>of<br>LTP | C  |
|                        | UCM 15501       | Cost Accounting – I                           | 4  | 1 | 0 | 5                  | 4  |
| Compulsory             | UCM 15502       | Practical Auditing                            | 4  | 0 | 0 | 4                  | 4  |
| Core                   | UCM 15503       | Income Tax Law and<br>Practice – I            | 4  | 1 | 0 | 5                  | 4  |
|                        | UCM 15504       | Financial Management                          | 4  | 1 | 0 | 5                  | 4  |
| Core                   | UCM 15E01       | Research Methodology                          |    |   |   |                    |    |
| Elective - I           | UCM 15E02       | Customer Relationship<br>Management           | 3  | 1 | 0 | 4                  | 3  |
| Core<br>Elective - II  | UCM 15E03       | Security Analysis and<br>Portfolio Investment | 3  | 1 | 0 | 4                  | 3  |
| Elective - II          | UCM 15E04       | Services Marketing                            |    |   |   |                    |    |
| Supportive<br>Course   | UES15501        | Environmental Studies                         | 3  | 0 | 0 | 3                  | 3  |
|                        | Tot             | tal   | 25 | 5 | 0 | 30                 | 25 |

|  |                 | SEMESTER VI                               |    |   |   |                    |    |
|--|-----------------|---|----|---|---|--------------------|----|
| Career<br>Stream Title                           | Subject<br>Code | Subject Title                             | L  | т | Р | Total<br>of<br>LTP | C  |
| Compulson  | UCM 15601       | Cost Accounting – II                      | 4  | 1 | 0 | 5                  | 4  |
| Compulsory<br>Core                               | UCM 15602       | Income Tax Law and<br>Practice – II       | 4  | 1 | 0 | 5                  | 4  |
| Compulsory<br>Core Lab                           | UCM 15603       | Computer Applications in Accounting - Lab | 0  | 1 | 4 | 5                  | 2  |
| Project  | UCM 15604       | Project Work                              | 4  | 1 | 0 | 5                  | 4  |
| Core   | UCM15E05        | Entrepreneurial<br>Development            | 3  | 1 | 0 | 4                  | 3  |
| Elective –III                                    | UCM15E06        | Retail Management                         |    |   |   |                    |    |
| 0.0.00   | UCM15E07        | Total Quality Management                  |    |   |   |                    |    |
| Core<br>Elective – IV                            | UCM15E08        | Computerized Stock<br>Exchange Management | 3  | 1 | 0 | 4                  | 3  |
| Supportive<br>Course<br>(Internal<br>Evaluation) | CDC15601        | Personality Development                   | 2  | 0 | 0 | 2                  | 2  |
|  | To              | tal                                       | 20 | 6 | 4 | 30                 | 22 |

Total Credits to be earned for the degree: 146

# முதல்பருவம்

| குறியீட்டுஎ | ாண் | பாடம்     | L | т | Р | Total<br>LTP | C |
|-------------|-----|-----------|---|---|---|--------------|---|
| ULT1510     | 1   | தமிழ் - I | 4 | 1 | 0 | 5            | 4 |

# பகுதி 1. தமிழ்இலக்கியவரலாறு

– தமிழ்இலக்கியவரலாறு-

முனைவர்சு.ஆனந்தன்,

கண்மணிபதிப்பகம், திருச்சி, 2010.)

- 1. சிற்றிலக்கியம் தோற்றமும்வளர்ச்சியும்
- 2. புதுக்கவிதை தோற்றமும்வளர்ச்சியும்
- 3. சிறுகதை தோற்றமும்வளர்ச்சியும்
- 4. புதினம் தோற்றமும்வளர்ச்சியும்
- 5. உரைநடை தோற்றமும்வளர்ச்சியும்

# பகுதி 2. இலக்கியம்

(நூல்

# அ.இக்காலக்கவிதைகள்

| 1. | பாரதியார்                                      |
|----|--|
|    | நெஞ்சுபொறுக்குதிலையே …என்றுதொடங்கும்கவிதை      |
| 2. | பாரதிதாசன்                                     |
|    | உலகஒற்றுமை <del>-</del>                        |
|    | தன்பெண்டுதன்பிள்ளை…என்றுதொடங்கும்கவிதை         |
| 3. | ந.பிச்சமூர்த்தி - கிளிக்கூண்டு                 |
| 4. | இன்குலாப் - மரங்களின்சுற்றம்                   |
|    | சந்திக்கச்செல்வதில்லை…என்றுதொடங்கும்கவிதை      |
| 5. | நா. காமராசன் - கருப்புமலர்கள்                  |
|    | காகிதப்பூக்கள் - காலமழைத்தூறலிலேஎன்றுதொடங்கும் |
|    | கவிதை  |
| 6. | சு.வில்வரெத்தினம்வேற்றாகிநின்றவெளி             |
|    | நிலவின்எதிரொலி – பறம்புமலை…என்றுதொடங்கும்கவிதை |
| 7. | பாரதிபுத்திரன் - மாரிக்காலஇரவுகள்              |
|    | சிவகாசிச்சிசுக்கள்                             |
|    | மகனேஅன்றொருநாள்…என்றுதொடங்கும்கவிதை            |

- து.நரசிம்மன் வானம்பிறந்தது ஒருபிஞ்சின்வேண்டுகோள்…என்றுதொடங்கும்கவிதை
- 9. ப.கல்பனா- வானம்பிறந்தது

கீறல்விழுந்தமாலைக்காலங்கள்-

இன்றுவர…என்றுதொடங்கும்கவிதை

# ஆ. சிற்றிலக்கியம்

# கலிங்கத்துப்பரணி- போர்பாடியது: 404 -- 408 பாடல்கள் குற்றாலக்குறவஞ்சி – மலைவளம்

- 1. வானரங்கள்கனிகொடுத்து .... என்றுதொடங்கும்பாடல்
- முழங்குதிரைப்புனலருவிகழங்கெனமுத்தாடும் என்றுதொடங்கும்பாடல்

# இ. காப்பியங்கள்

**சிலப்பதிகாரம்** –வழக்குரைகாதை - 'தேராமன்னா! செப்புவதுஉடையேன்;--இணைஅடிதொழுதுவீழ்ந்தனளே, மடமொழி. (30 – வரிகள்)

. . . .

# பகுதி 3 உரைநடைப்பகுதி

"**எண்ணங்கள்**" டாக்டர்எம்.எஸ்.உதயமூர்த்தி,

கங்கைபுத்தகநிலையம், 2005.

# பாடநூல்கள் :

- முனைவர்சு.ஆனந்தன் (2010), தமிழ்இலக்கியவரலாறு, கண்மணிபதிப்பகம், திருச்சி, 2010.
- 2. எம்.எஸ்.உதயமூர்த்தி, "எண்ணங்கள்", கங்கைபுத்தகநிலையம், 2005.
- 3. செய்யுள்புத்தகம், தமிழ்த்துறை,

அறிவியல்மற்றும்மானுடவியல்புலம் , எஸ். ஆர். எம். வெளியீடு, 2014.

## SEMESTER – I

| Subject Code | Title of the Subject | L | Т | Р | Total<br>LTP | C |
|--------------|----------------------|---|---|---|--------------|---|
| ULH 15101    | HINDI - I            | 4 | 1 | 0 | 5            | 4 |

# **INSTRUCTIONAL OBJECTIVES**

- To express and communicate literature which is part of life
- To incorporate day to day personal & professional life's need to communicate in the language.
- To help the students to imagine & express their mind through Literature .

| UNIT I - PROSE                                | (35 Hours)  |
|---|-------------|
| 1. USNE KAHA THA (STORY) -                    | . ,         |
| CHANDRADHAR SHARMA GULERI                     |             |
| 2. CHIEF KI DAWAAT (STORY) -                  |             |
| BHISHAM SAHNI                                 |             |
| 3. PREMCHAND (NIBANDH) -                      |             |
| DR. RAMVILAS SHARMA                           |             |
| 4. BHOLARAM KA JEEV (SATIRE STORY) -          |             |
| HARISHANKAR PARSAI                            |             |
| 5. BHAGWAN NE KAHA THA (SATIRE STORY) -       |             |
| SURYA BALA                                    |             |
| 6. CHAMAR KI BETI (STORY) -                   |             |
| DR.N. CHANDRSHEKHARAN NAIR                    |             |
| UNIT II- ONEACTPLAY                           | (15 Hours)  |
| 1. LAXMI KA SAWAGAT <b>UPENDRANATH ASHK</b> - | (10 110210) |
| 2. JAB MAA RO PADI <b>SETH GOVIND DAS</b> -   |             |
|   |             |
| UNIT III - CORRESPONDENCE                     | (10 Hours)  |
| 1. OFFICIAL LETTER                            | . ,         |
| 2. DEMI- OFFICIAL LETTER                      |             |
|   |             |
| UNIT IV - COMPUTER                            | (10Hours)   |
| UNIT V - TECHNICAL TERMINOLOGY                | (5 Hours)   |

## **TEXTS BOOK**

1. Hindi I Edited by Dr.S.Preethi, Dr.MD.Islam, Dr. S. Razia Begum Published by Department of Hindi, FS&H,SRM University

#### REFERENCE

1. PrayajonMulak Hindi (Author - MadhavSontakke)

| Subject Code | Title of the Subject | L | Т | Р | Total<br>of LTP | C |
|--------------|----------------------|---|---|---|-----------------|---|
| ULF15101     | FRENCH-I             | 4 | 1 | 0 | 5               | 4 |

#### **INSTRUCTIONAL OBJECTIVES**

- To encourage greater written skills through comprehension writing and composition writing.
- Improve their oral and written skills through a combination of theory and practice.
- Extend and expand their savoir-faire through the acquisition of latest skills and techniques by practical training.

#### Unité-I

#### (15 Heures)

(15 Heures)

**Vous comprenez?** – Conjugaison des verbes – Masculin/Féminin – Singulier/Pluriel – Interrogation – Négation simple- L'identité- Les lieux de la ville-Les mots du savoir-vivre.

#### Unité-II

# **Au travail !** Conjugaison – Les verbes en –ER – Accord des noms et des adjectifs - Articles indéfinis et définis- Interrogation- Est-ce-que, Qu'est-ce, Qu'est-ce que c'est, Où- L'état civil- Personnes et objets caractéristiques d'un pays.

#### Unité-III

# (15 Heures)

(15 Heures)

**On se détend ?-** Conjugaison- faire, aller, venir, vouloir, pouvoir, devoir- Futur proche - Pronoms moi, toi, lui, elle, etc.., après une préposition - On = Nous-Les loisirs, Sports, Spectacles, Activités.

#### Unité-IV

**Racontez-moi-** Passé composé - Présentation d'un événement passé- La date et l'heure- Les moments de la journée, de l'année- Événements liés au temps - **Bon voyage !-** Comparaison simple- Adjectifs démonstratifs- Adjectifs possessifs- Les Voyages – Les transports.

## (15 Heures)

#### Unité-V

Bon appétit- Articles partitif- Emploi des articles- Interrogation, forme avec inversion- Réponses : Oui, Si, Non- Forme possessive : à+pronom- La nourriture, Les repas, La fête.

# **Référence Book**

"Echo-A1", Méthode de français, J.GIRARDET, J.PECHEUR, CLE 1. International, Janvier-2011.

| Subject<br>Code | Title of the Subject | L | T | Р | Total of<br>LTP | C |
|-----------------|----------------------|---|---|---|-----------------|---|
| ULE15101        | ENGLISH - I          | 4 | 1 | 0 | 5               | 4 |

# **INSTRUCTIONAL OBJECTIVES**

- To enhance students' proficiency in English language. •
- To enable the students to think in English . .
- To be abreast with the world literature. •
- To equip students with the awareness and strategies needed to enable the study of English as a lifelong process.
- To engage in ongoing professional development with respect to both teachingand research.

# **UNIT I - POETRY**

(15 Hours)

If by Rudyard Kipling 1. 2. Where the Mind is Without Fear by Rabindranath Tagore 3. The Road Not Taken by Robert Frost 4. Snake by D. H. Lawrence **UNIT II- PROSE** (15 Hours) 1. Of Truth by Francis Bacon Spirit of India by A.P.J.AbdulKalam 2. **UNIT III -SHORT STORIES** (15 Hours) The Bet by Anton Chekhov 1. 2. The Postmaster by Rabindranath Tagore **UNIT IV- MOVIE REVIEW** (15 Hours) 1. Whose Life is it Anyway? 2. The Accused- Feature Film 3. Water **UNIT V - LANGUAGE COMPONENT** (15 Hours) 11

- 1. Tenses
- 2. Focus on Articles, Prepositions, Subject Verb Agreement
- 3. Comprehension Passage

# **TEXT BOOKS**

- 1. Cambridge University Press, Raymond Murphy, *Essential Grammar in Use* 3<sup>rd</sup> Edition 2010
- 2. Edited by Dr.Shanthichitra, *Glean to ACME English Tex Book* Published by Department of English, FSH, SRM University

| Subject<br>Code | l Year - I Semester - Core Paper I | L | Т | Р | Total<br>of LTP | C |
|-----------------|------------------------------------|---|---|---|-----------------|---|
| UCM15101        | FINANCIAL ACCOUNTING – I           | 4 | 1 | 0 | 5               | 4 |

Maximum: 100 marks (Internal:50 marks;External:50 marks)

# **OBJECTIVES**

- To provide knowledge on the fundamentals of financial accounting.
- To expose the student to various financial transaction and its current application.

# UNIT-I

Meaning and scope of Accounting, Basic Accounting concepts and conventions-Objectives Of Accounting- Accounting Transactions- Double Entry Book Keeping-Journal, Ledger, Preparation of Trial Balance- Preparation of Cash Book.

# UNIT-II

Preparation of Final Accounts of a Sole Trading Concern- Adjustments- Closing stock, Outstanding and prepaid items, Depreciation, Provision for Bad Debts, provision for Discount on Debtors, Interest on Capital and Drawing – Non-Trading Concerns' Accounts – Capital Vs Revenue – Preparation of Receipt and Payment Account. Income & Expenditure Account and Balance sheet (simple problems)

## UNIT-III

Classification of errors- Rectification of errors- Preparation of Suspense Account. Bank Reconciliation Statement (Only simple problems).

#### UNIT-IV

Depreciation- Meaning, Causes, Types- Straight Line Method- Written Down Value Method (Change in Method Excluded). Insurance Claims- Average Clauses (Loss of stock only).

## UNIT- V

Single Entry- Meaning, Features, Defects, Differences between single entry and Double Entry system- Statement of Affairs Method – Conversion Method (only simple problems).

#### **TEXT BOOK**

1. T.S. Reddy & A. Murthy (2012)- Financial Accounting – Margham Publication - Chennai

#### REFERENCES

- 1. Shulka&Grewal (2006)- Advanced Accounting- S Chand New Delhi
- 2. Jain &Narang (2002)- Financial Accounting, Kalyani Publications, New Delhi

| Subject<br>Code | I Year - I Semester –<br>Core Paper II | L | Т | Р | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15102        | <b>BUSINESS MANAGEMENT</b>             | 4 | 1 | 0 | 5               | 4 |

Maximum: 100 marks (Internal:50 marks;External:50 marks)

## OBJECTIVES

- To introduce the student to the various management concepts
- To explain the various functions of management

## UNIT I - INTRODUCTION

Business Management - Nature - Functions - Management Vs Administration - Science or Art - Contribution by Taylor, Henry Fayol and Peter F Drucker.

## UNIT II - PLANNING

Process - Kinds of planning - Objectives - Strategies, Policies, Procedure, Methods and Rule - Forecasting and planning Limitations of planning -Management by Objectives.Decision making process - Effective decision making.

UNIT III - ORGANISING

Process - Features - Elements - Structure - Different forms - Principles of organisation - Departmentation, Delegation and Decentralization - Span of Control - Organisation Charts and Manuals.

#### **UNIT IV - DIRECTING**

Directing and Co-ordination: Principles - Elements - Supervision - Motivation - Theories of Motivation - Leadership - Staffing - Communication.

#### UNIT V - CONTROLLING:

Nature - Control Process -Control Techniques: Budgetary Control, PERT/CPM, Management by Exception, Performance Budgeting and Zero Based Budgeting.

## **TEXT BOOK**

- 1. Prasad L.M. (2007) : Principles of Management Sultan Chand Sons, New Delhi.
- 2. K. Sundar (2014) : Principles of Management , Vijay Nichole Imprints private limited, Chennai

#### REFERENCES

- 1. C.B. Gupta (1997) : Management Principles and Practice, Sultan Chand Sons, New Delhi
- 2. Drucker Peter F. (2007): Management Challenges for the 21st Century; Butterworth Heinemann, Oxford Publishing, New York
- 3. Fred Luthans (2005) : Organizational Behaviour; McGraw Hill, New York

| Subject<br>Code | l Year - I Semester –<br>Core Paper III | L | Т | Р | Total<br>of LTP | C |
|-----------------|---|---|---|---|-----------------|---|
| UCM15103        | BUSINESS COMMUNICATION                  | 4 | 0 | 0 | 4               | 4 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### OBJECTIVES

- To learn the basic theories in business communication
- To understand the various communication models and tools required to run a business

# UNIT-I

Definition- Methods- Types- Principles of effective communication- Barriers to communication- Business Letters – Layout – Use of Capital Letters in writing – Use of Foreign Words and Phrases.

UNIT-II

Kinds of Business Letters: Interview- Appointments- Acknowledgement-Promotion- Enquires- Replies- Orders- Sales- Circulars – Complaints – Use of Mobile Phones in communication and modern application software in Mobile Phones communication .

## UNIT-III

Bank Correspondence- Insurance Correspondence- Agency Correspondence- Correspondence with shareholders, Directors.

# UNIT-IV

Report Writing- Agenda, Minutes of Meeting- Memorandum- Office order-Circular-Notes.

# UNIT-V

Modern Forms of Communication: Fax- e-mail- Video conferencing- Internet-Website and their use in Business.

# TEXT BOOKS

- 1. Ramachandran (2007), Business Communication, Macmillan Publishers, New Delhi
- 2. AshaKaul (2006), Effective Business Communication, Prentice Hall of India, New Delhi

# REFERENCES

- 1. Randolf H Hudson (1994), Business Communication, Jaico Publishing House, New Delhi
- 2. Meenakshi Raman, Prakash Singh, (2012), Business Communication, Oxford University Press, New Delhi.
- 3. Jain, V K &OmprakashBiyani, (2012), Business Ethics and Communication, S Chand Co, New Delhi.

| Subject<br>Code  | l Year - I Semester - Allied - I | L | Т | Ρ | Total<br>of LTP | C |
|--|----------------------------------|---|---|---|-----------------|---|
| UCM15104   | BUSINESS ECONOMICS               | 4 | 0 | 0 | 4               | 4 |
| Maximum: 100 marks (Internal: 50 marks: External:50 marks) |                                  |   |   |   |                 |   |

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

# **OBJECTIVES**

• To learn the basic theories in economics in connection with business

 To understand the various economics models and tools required to run a business

## UNIT - I

Introduction to economics- Wealth and security views on economics- Positive and normative economics -Definition –Scope and importance of business economics concepts:

## UNIT - II

Demand and supply functions: meaning of demand-determinants and distinction of demand- Law of demand –Elasticity of demand –Demand forecasting –Supply concept and equilibrium.

# UNIT - III

Consumer behavior: law of diminishing marginal utility –Equi-marginal utility-indifference curve-Definition, properties and equilibrium.

# UNIT - IV

Production: law of variable proportion- Law of returns to scale- Producer's equilibrium- Economies of scale. Cost classification –Break even analysis.

# UNIT - V

Product pricing: price and output determination under perfect competition, monopoly, monopolistic competition-Oligopoly-Pricing objectives and methods

# TEXT BOOKS

- 1. SatishMunjal, Business Economics, RBSA Publishers, Delhi
- 2. SarmaMankar, Business Economics, Himalayan Publishing House, New Delhi

# REFERENCES

- 1. Jayaprakash Reddy (2004), Advanced Business Economics, APH Publishing Corporation, Delhi
- 2. Misra&Puri (1999), Business Economics, Himalayan Publishing House, New Delhi
- 3. Ahuja H L (1999), Business Economics, S. Chand & Co, New Delhi

| Subject Code | l Year - I Semester | L | Т | Р | C |
|--------------|---------------------|---|---|---|---|
| CDC15101     | VERBAL ABILITY      | 2 | 0 | 0 | 2 |

## **OBJECTIVES**

At the end of this course, the students will be able to answer objective questions for any verbal ability exam.

**COURSE REQUIREMENT:** At the end of every unit, the students will be expected to answer a model verbal ability exam.

#### UNIT I - Vocabulary

Synonyms, Antonyms, Idioms and phrases, ordering of words/sentences.

**UNIT II - Grammar-** Sentence improvement, Change of speech, sentence correction.

UNIT III - Vocabulary-One word Substitute, Verbal Analogies, Cloze test.

UNIT IV - Grammar- Spotting errors, selecting words, sentence completion

UNIT V- Vocabulary- Word Quest, Puzzles, Crossword

# TEXT BOOKS

- 1. Raymond Murphy, Essential English Grammar, Cambridge University Press, 2007
- 2. Raymond Murphy, Intermediate English Grammar, Cambridge University Press, 2007
- 3. Raymond Murphy, Advanced English GrammarCambridge University Press, 2007

## REFERENCES

1. Prabhu.C, Vivekanandan.P "The Essentials of Quantitative Aptitude and Verbal Aptitude", Enrich & Excell, BEACON, Chennai, 2012.

இரண்டாம்பருவம்

| குறியீட்டுஎண் | பாடம்      | L | Т | Р | Total<br>LTP | C |
|---------------|------------|---|---|---|--------------|---|
| ULT15201      | தமிழ் - II | 4 | 1 | 0 | 5            | 4 |

## பகுதி -1 தமிழ்இலக்கியவரலாறு

(நூல் – தமிழ்இலக்கியவரலாறு- முனைவர்சு.ஆனந்தன்,

கண்மணிபதிப்பகம், திருச்சி, 2010.)

- 1. சங்கஇலக்கியங்கள்
- 2. நீதிஇலக்கியங்கள்
- 3. பக்திஇலக்கியங்கள்
- 4. காப்பியங்கள்

# பகுதி - 2 அ. சங்கஇலக்கியம்

- முளிதயிர்பிசைந்த... என்றுதொடங்கும்குறுந்தொகை(167)பாடல்முல்லை, செவிலித்தாய்கூற்று).
- 2. மனைநடுவயலைவேழம்சுற்றும்…

என்றுதொடங்கும்**ஐங்குறுநூறு**(11) பாடல் (மருதம்,ஐங்குறுநூறு-வேழப்பத்து. )

- எம்வெங்காமம்இயைவதுஆயின்
  ....என்றுதொடங்கும்அகநானூறு (15) பாடல் ( பாலை , மகட்போக்கியதாய்சொல்லியது )
- சுடர்தொடீஇகேளாய்.....என்றுதொடங்கும்**கலித்தொகை** (51)பாடல் (குறிஞ்சி, தலைவிகூற்று )
- மண்டுஅமர்அட்ட...என்றுதொடங்கும்புறநானூறு (213) பாடல், பாடியவர்:புல்லாற்றூர்எயிற்றியனார், பாடப்பட்டோன் : கோப்பெருஞ்சோழன்; திணை :வஞ்சி; துறை -துணைவஞ்சி.

# 6. நறவுவாய்உறைக்கும்நாகுமுதிர்

...என்றுதொடங்கும்**பத்துப்பாட்டு** – சிறுபாணற்றுப்படை (51-67) பாடல்

 கலந்தோர்உவப்பஎயில்பலகடையி... என்றுதொடங்கும்பத்துப்பாட்டு -- மதுரைக்காஞ்சி (220-237) பாடல்.

# ஆ. நீதிஇலக்கியம்

1. திருக்குறள்- நட்பாராய்தல்

புலவிநுணுக்கம் (2 அதிகாரம்)

2. நாலடியார்- பொருட்பால்- மேன்மக்கள் – 5 பாடல்

# இ. பக்திஇலக்கியம்

# சைவம் – பன்னிருதிருமுறைகள்

- திருஞானசம்பந்தர்தேவாரம் முதலாம்திருமுறை காதல்ஆகி, கசிந்து... என்றுதொடங்கும்பாடல்
- திருநாவுக்கரசர்தேவாரம் ஐந்தாம்திருமுறை மாசில்வீணையும்மாலை... என்றுதொடங்கும்பாடல்
- சுந்தரர்தேவாரம் ஏழாம்திருமுறை பொன்னார்மேனியனே… என்றுதொடங்கும்பாடல்
- மாணிக்கவாசகர் திருவாசகம் பிடித்தபத்து பால்நினைந்துஊட்டும்தாயினும்சால … என்றுதொடங்கும்பாடல்

# திருமூலர் – திருமந்திரம் மரத்தைமறைத்ததுமாமதயானை… என்றுதொடங்கும்பாடல்

# வைணவம் – நாலாயிரத்திவ்யப்பிரபந்தம்

- பூதத்தாழ்வார் பெருகுமதவேழம்மாப்பிடிக்கு...என்றுதொடங்கும்பாடல்
   கூலசேகராழ்வார் ஆனாதசெல்வத்துஅரம்பையர்கள்தற்சூழ
- ...என்றுதொடங்கும்பாடல் 3. பெரியாழ்வார் \_\_\_\_\_\_
- எந்நாள்எம்பெருமான்...என்றுதொடங்கும்பாடல் 4. ஆண்டாள்

ஓங்கிஉலகளந்தஉத்தமன்… என்றுதொடங்கும்பாடல்

# 5. திருப்பாணாழ்வார்

சதுரமாமதில்சூழ்இலங்கைக்கு… என்றுதொடங்கும்பாடல்

# இஸ்லாம்

| குணங்குடிமஸ்தான்சாகிபுட    | <b>பாடல்கள்</b>                   | -     |
|----------------------------|-----------------------------------|-------|
| தவமேபெறவேண்டுமெனல் - 3 பாட | _ல்கள்                            |       |
| கிறித்துவம்                |                                   |       |
| ஆதிநந்தாவனப்பிரளயம் –      | <sup>.</sup> ஏதேன்தோட்டம் - 3 பாட | ல்கள் |
| பகுதி 3:சிறுகதை            |                                   |       |
| "ஒற்றைச்சிறகு",            | இலக்கியச்சிந்தனை                  | 2012  |
| ஆம்ஆண்டின்சிறந்தசிறுக      | தைகள்தொகுப்பு.                    |       |
|                            |                                   |       |
|                            |                                   |       |

# பாடநூல்கள் :

- முனைவர்சு.ஆனந்தன் (2010), தமிழ்இலக்கியவரலாறு, கண்மணிபதிப்பகம், திருச்சி, 2010.
- ஒற்றைச்சிறகு, இலக்கியச்சிந்தனை 2012 ஆம்ஆண்டின்சிறந்தசிறுகதைகள்தொகுப்பு, 2012.
- செய்யுள்புத்தகம், தமிழ்த்துறை, அறிவியல்மற்றும்மானுடவியல்புலம் , எஸ். ஆர். எம். வெளியீடு, 2014.

| Subject Code | Title of the Subject | L | T | Р | Total<br>LTP | C |
|--------------|----------------------|---|---|---|--------------|---|
| ULH 15201    | HINDI - II           | 4 | 1 | 0 | 5            | 4 |

# **INSTRUCTIONAL OBJECTIVES**

- To express and communicate literature which is part of life
- To incorporate day to day personal & professional life's need to communicate in the language.
- To help the students to imagine & express their mind through Literature .

# UNIT I - POETRY

#### (30 Hours)

-

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- 1. SuprashidDohey*Kabir, Rahim, Bihari, Surdas*
- 2. Nar Ho Na NirashKaro Mann Ko*Maithlisharangupt*
- 3. Jo Tum AaaJaate*Mahadevi Varma*
- 4. Hum PanchiUnmuktGaganKe**Shiv mangalsinghsuman**
- 5. Chalawa**Santosh shreeyansh**
- 6. YahanThiVahaNadi*MangleshDabral*

| UNIT II -STORY                                   | (25Hours)   |
|--|-------------|
| 1. Eidgaha <b>Premchand</b> -                    | ζ,          |
| 2. Vapsi <b>Priyamvada Usha -</b>                |             |
| <ol><li>EkMuthiAakashSantosh Srivastav</li></ol> |             |
| 4. Ek Plate Sailab <i>Mannu Bhandari</i>         | -           |
| UNIT- III  | (10 Hours)  |
| 1. Anuvad : Anuvad Ki ParibhashaEvamBhed         | (10 110410) |
|  |             |
| UNIT- IV   | (5 Hours)   |
| 1. Anuvad : English to Hindi                     |             |
|  |             |
| UNIT -V  | (5 Hours)   |
| 1. Administrative words                          |             |
| TEXT BOOK  |             |

1. Hindi I Edited by Dr.S.Preethi, Dr. MD.Islam, Dr.S.RaziaBegum.Published by Department of Hindi, FS&H,SRM.University

# REFERENCES

- 1. PrayajonMulak Hindi (Author MadhavSontakke)
- 2. Practcal Guide to is Translation & Composition (Author- K. P. Thakur)

| Subject Code | Title of the Subject | L | T | Ρ | Total<br>of LTP | C |
|--------------|----------------------|---|---|---|-----------------|---|
| ULF15201     | FRENCH-II            | 4 | 1 | 0 | 5               | 4 |

# **INSTRUCTIONAL OBJECTIVES**

- Consolidate the knowledge of theoretical aspects of French grammar with examples provided from different angles: from present day literature, day to day conversation.
- Improve their oral and written skills through a combination of theory and practice.

# Unité-I

## (15 Heures)

**Quelle journée !-** La conjugaison pronominale- L'impératif- L'expression de la quantité : peu, un peu de, quelque, etc..,- Les activités quotidiennes- Les achats, L'argent - **Qu'on est bien ici !** Prépositions et adverbes de lieu- Verbes exprimant un déplacement : emploi des prépositions- Le logement, La localisation, L'orientation, L'état physique, Le temps qu'il fait.

#### Unité-II

## (15 Heures)

**Souvenez-vous**- L'imparfait- Emploi du passé composé et de l'imparfait-Expression de la durée- L'enchainement des idées : alors, donc, mais- Les sens réciproque- Les moments de la vie- La famille- Les relations amicales, amoureuses, familiales.

#### Unité-III

# (15 Heures)

**On s'appelle ?** – Les pronoms compléments directs- les pronoms compléments indirects de personne- L'expression de la fréquence et de la répétition – Les moyens de communication : courrier, téléphone, internet.

## Unité-IV

## (15 Heures)

**Un bon conseil !** – Expression du déroulement de l'action – Passé récent-Présent progressif – Futur proche – Action achevée/ inachevée – Les phrases rapportés – Les Corps – La santé et la maladie.

## Unité-V

# (15 Heures)

(15 Hours)

**Parlez-moi de vous** – La place de l'adjectif – La proposition relative finale avec « qui » - C'est/il est – Impératif des verbes avec pronoms – La formation des mots – La description physique et psychologique des personnes – Les vêtements – Les Couleurs.

## **Référence Book**

**1. "Echo-A1"**, Méthode de français, J.GIRARDET, J.PECHEUR, CLE International, Janvier-2011.

| Subject<br>Code | Title of the Subject | L | T | Р | Total of<br>LTP | C |
|-----------------|----------------------|---|---|---|-----------------|---|
| ULE15201        | ENGLISH - II         | 4 | 1 | 0 | 5               | 4 |

# **INSTRUCTIONAL OBJECTIVES**

- To enhance students' proficiency in English language.
- To enable the students to think in English.
- To become aware of the world literature and the writers.
- To equip students with the awareness and strategies needed to enable the study of English as a lifelong process.
- To engage in ongoing professional development with respect to both teaching and research.

## UNIT I - POETRY

- 1. The Hawk in the Rain by Ted Hughes
- 2. Crutches by Bertolt Brecht

| 3.<br>4.<br><b>UNIT</b><br>1.<br>2.<br>3. | Obituary- A. K. Ramanujan<br>Dream Deferred- Langston Hughes<br><b>II -PROSE</b><br>The Story of my Experiments with Truth by M.K. Gar<br>I have a Dream by Martin Luther King<br>Farewell Speech by Mark Antony | <b>(15 Hours)</b><br>ndhi (Excerpts) |
|---|--|--------------------------------------|
| <b>UNIT</b><br>1.<br>2.                   | III - Play and Short Story<br>Monkey's Paw by W.W.Jacobs<br>Bear by Anton Chekhov  | ( 15 Hours)                          |
| <b>UNIT</b><br>1.<br>2.                   | <b>IV - Book Review</b><br>To kill a Mocking Bird (Excerpts)<br>Merchant of Venice (Excerpts)  | ( 15 Hours)                          |
| 1.  | V Language Component:<br>Transformation of Sentences<br>Jumbled Sentences<br>Précis Writing  | ( 15 Hours)                          |

# TEXT BOOKS

- 1. Cambridge University Press, Raymond Murphy, *Essential Grammar in Use* 3<sup>rd</sup> Edition 2010
- 2. Edited by Dr.Shanthichitra, *Glean to ACME English Tex Book* Published by Department of English, FSH, SRM University

| Subject<br>Code | I Year - II Semester –<br>Core Paper IV                    | L | Т | Р | Total<br>of LTP | C |  |  |
|-----------------|--|---|---|---|-----------------|---|--|--|
| UCM15201        | FINANCIAL ACCOUNTING-II                                    | 4 | 1 | 0 | 5               | 4 |  |  |
| Mov             | Maximum 100 marka (Internal) 50 marka: External: 50 marka) |   |   |   |                 |   |  |  |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

# **OBJECTIVES**

- To understand the preparation of accounting for branch and departments
- To understand the treatment of partnership accounting
  - 23

## UNIT-I

Branch Accounting - Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch (foreign branches excluded)

# UNIT-II

Department of Accounting: Basis for allocation of expenses-Inter department transfer at cost or selling price.

## UNIT-III

Hire purchase and Installment system-Default and repossession-Hire Purchase Trading account.

# UNIT-IV

Partnership- Definition-Capital Accounts of Partners-Profit sharing ratios-Goodwill-Admission of a partner-Retirement of a partner-Death of a partner.

#### UNIT-V

Dissolution of a Partnership-Insolvency of a Partner (Application of Indian Partnership Act 1932) Insolvency of all partners-Gradual realization of assets and piecemeal distribution.

## **TEXT BOOK**

1. T.S. Reddy & A. Murthy (2012)- Financial Accounting – Margham Publication - Chennai

#### REFERENCES

- 1. Shulka&Grewal (2006)- Advanced Accounting- S Chand New Delhi
- 2. Jain &Narang (2002)- Financial Accounting, Kalyani Publications, New Delhi

| Subject<br>Code | I Year - II Semester –<br>Core Paper V | L | Т | Ρ | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15202        | BANKING THEORY LAW AND<br>Practice     | 4 | 1 | 0 | 5               | 4 |

Maximum: 100 marks (Internal:50 marks;External:50marks)

# **OBJECTIVES**

- 1. To provide an understanding of banking law and practices.
- 2. To educate the students on the practical application on the banking services

## UNIT I- COMMERCIAL BANKS AND CENTRAL BANKING

Commercial Banks - Functions - Credit creation - Methods of credit control - Reserve Bank of India - Organization and functions – Recent trends in banking – Online banking – methods – benefits and limitations .

## **UNIT II - BANKER AND CUSTOMER RELATIONSHIP**

Banker and Customer - Relationship - Special features - Opening and closing of accounts - Different types of accounts - Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the pass book - Special types of account holders.

#### **UNIT III - NEGOTIABLE INSTRUMENTS**

Negotiable instruments - Definitions - Cheques - Features - Holder and holder in due course - Payment in due course - Crossing - Different types - Endorsements - Different kinds.

## **UNIT IV - NEGOTIABLE INSTRUMENTS (CONTINUTED)**

Paying banker - Material alteration - Refusal of payment by banks - Statutory protection to the paying banker - Collecting banker - Statutory protection.

#### UNIT V - LOANS AND ADVANCES

Loans and advances - Principles of good lending - Credit- worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Goods, Documents of title to goods, LIC, FDR, Government Securities - Gold Loans.

#### **TEXT BOOK**

1. Sundaram&Varshney P.N. (2009) : Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.

#### REFERENCES

- 1. Tannan M.L (2010) : Banking-Law and Practice in India; Indian Law House, New Delhi.
- 2. Gordon &Natarajan (2011) : Banking Theory Law and Practice; Himalayas Publishing House, New Delhi.

| Subject<br>Code | l Year - II Semester –<br>Core Paper VI | L | Т | Р | Total<br>of LTP | C |
|-----------------|---|---|---|---|-----------------|---|
| UCM15203        | PRINCIPLES OF MARKETING                 | 4 | 0 | 0 | 4               | 4 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

# OBJECTIVES

- To introduce the key elements in developing a marketing strategy and planning a marketing program.
- To enhance problem-solving skills in marketing by offering a set of analytical tools (i.e., frameworks, concepts, models, and techniques).

# UNIT- I

Marketing – meaning – definition - importance - Approaches to Marketing - Study Approaches and Functional Approaches - Marketing Process - Functions of Marketing

# UNIT- II

Marketing Planning - Nature, Process and Contents of Marketing Plan - The changing marketing environment - Analyzing needs and trends in Macro Environment, Economic Environment, Technical Environment, Political Environment and Socio-cultural Environment

# UNIT -III

Sales Forecasting - Methods - Market Research – importance - Scope, Obstacles in acceptance.

# UNIT -IV

Market segmentation - Bases for market segmentation of consumer goods, industrial goods and services - Market Targeting and positioning strategies.

# UNIT -V

Market Evaluation and Controls - Types, process, obstacles to marketing control - Marketing Audit - Marketing Ethics – Marketing Research (a brief view) – Marketing Information System.

# **TEXT BOOK**

1. Rajan Nair N, (2000), Marketing, Sultan Chand & Sons Publishers, New Delhi

## REFERENCES

- 1. Philip Kotler, (2011), Marketing Management, Prentice Hall of India, New Delhi
- 2. Ramaswamy&Namakumari, (2010), Marketing Management, Macmillan, New Delhi
- 3. Zikmundd'Amico,(2000) Marketing, South Western, Thomson Learning, New Delhi
- 4. Boyd Walker, (2002), Marketing Management, McGraw-Hill, New Delhi
- 5. Aakar, Day and Kumar, (2001) Essentials of Marketing Research, John Wiley & Sons, New York

| Subject<br>Code | l Year - II Semester - Allied – II | L | Т | Ρ | Total<br>of LTP | C |
|-----------------|------------------------------------|---|---|---|-----------------|---|
| UCM15204        | INDIAN ECONOMY                     | 4 | 0 | 0 | 4               | 4 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

## **OBJECTIVES**

- 1. To provide a comprehensive overview of India's economic issues.
- 2. To offer lessons on key economic issues relevant today.

## UNIT I

Economy growth and Economic development - Features of a Developing Economy - Indicators of Economic Development.

# UNIT II

National Income - Trends- Structural changes - Regional Development Disparities.

# UNIT III

Agriculture - Contribution to economic development - Agricultural productivity - Green Revolution - Land reforms - Sources of farm credit - Food subsidy and Public distribution system

## UNIT IV

Industry - Role of industries in economic development - Industrial development under the planning regime - New economic policy 1991 - Role of public sector and restructuring the public sector - Role of small scale industries in economic development - Information technology industry.

# UNIT V

Foreign trade: Composition, direction, and EXIM policy.

# **TEXT BOOK**

1. Sankaran, (2008), Indian Economy, Margham Publications – Chennai

# REFERENCES

- 1. Datt and Sundharam, Indian Economy, S. Chand Publications. New Delhi
- 2. I.C. Dhingra, The Indian Economy, Environment and policy, Sultan & Chand Publications, NewDelhi.
- 3. Misra and Puri, Indian Economy, Himalaya Publications. New Delhi

| Subject Code | I Year II Semester                         | L | T | Р | C |
|--------------|--|---|---|---|---|
| CDC 15201    | QUANTITATIVE APTITUDE AND<br>REASONING – I | 2 | 0 | 0 | 2 |

#### COURSE OBJECTIVES :At the end of this course, the students will be able to,

- Critically evaluate various real life situations by resorting to Analysis of key issues and factors
- Demonstrate various principles involved in solving mathematical problems and thereby reducing the time taken for performing job functions.

**COURSE REQUIREMENT:** At the end of every unit, the students will be expected to answer a model quantitative aptitude test for internal assessment.

# UNIT I:

- Simple equations
- Ratio & Proportion
- Variation

## UNIT II:

- Percentages
- Profit and loss
- Partnership
- Simple interest and Compound interest

# UNIT III:

- Deductions
- Connectives

# UNIT IV:

- Analytical Reasoning puzzles
- Problems on Linear arrangement
- Problems on Circular arrangement

# UNIT V:

- Clocks
- Calendars
- Blood relations

# **TEXT BOOKS:**

- 1. R S Agarwal, 'Quantitative Aptitude' S.Chand Publishers, 2013
- 2. R S Agarwal, 'A modern approach to Logical reasoning' S.Chand Publishers

# REFERENCES

- 1. Abhijit Guha, Quantitative Aptitude Mc Graw Hills Publishers
- 2. R S Agarwal, , 'A modern approach to Logical reasoning' S.Chand Publishers

| Subject Code | II Year - III Semester –<br>Core Paper VII | L | Т | Р | Total<br>of LTP | C |
|--------------|--|---|---|---|-----------------|---|
| UCM15301     | CORPORATE ACCOUNTING – I                   | 4 | 1 | 0 | 5               | 4 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

# OBJECTIVES

- To understand the preparation of accounting for Companies
- To understand the accounting for amalgamations and absorption of companies.

# UNIT- I

Issue of share and debentures - Various Kinds – Forfeiture - Re-issue - Underwriting of shares and debentures.

# UNIT - II

Redemption of preference shares and debentures - Purchase of business - Profits prior to incorporation.

# UNIT - III

Preparation of Company final accounts - Computation of Managerial Remuneration.

# UNIT- IV

Valuation of goodwill and shares

# UNIT - V

Amalgamation - Absorption and External Reconstruction of a Company - (Intercompany investment excluded) Alteration of shares capital- Internal reconstruction and reduction of capital (simple Problems)

## **TEXT BOOK**

1. Reddy & Murthy, (2008) Corporate Accounting, Margham Publication, Chennai.

# REFERENCES

- 1. Arulanandam& Raman, (2009), Corporate Accounting, Himalayan Publishing House, New Delhi.
- 2. Shukla&Grewal, (2000), Advanced Accounts, S Chand, New Delhi

| Subject<br>Code | II Year - III Semester –<br>Core Paper VIII | L | т | P | Total<br>of<br>LTP | C |
|-----------------|---|---|---|---|--------------------|---|
| UCM15302        | BUSINESS LAWS                               | 4 | 1 | 0 | 5                  | 4 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

# **OBJECTIVES:**

- To understand the concepts of business law
- To understand the procedure of application of the business law in various transactions

# UNIT-I

Indian Contract Act-Formation-Terms of contract-Forms of contract-Offer and acceptance -Considerations.

# UNIT-II

Capacity to contract – Lawful Object and Free consent, Void and Voidable agreements –Illegal agreements

## UNIT-III

Performance-Tender-Quasi contract-Discharge-Remedies for breach of contract.

## UNIT-IV

Contract of Agency-Types-Creation-Duties and Rights of principal and agent Termination of agency.

# UNIT-V

Sale of Goods Act-Sale or agreement to sell-Formation-Caveat emptor-Implied conditions and warranty-Rights of unpaid seller.

# **TEXT BOOK**

1. Kapoor, N D, (2010), Business Laws, Sultan Chand and Sons, New Delhi.

# REFERENCES

- 1. Sreenivasan, M R, (2008), Business Law, Margham Publications, Chennai.
- 2. Dhandapani, M V, (2007), Business Laws, Sultan Chand and Sons, New Delhi.
- 3. Pillai R S N, (2009), Bussiness Laws, S Chand, New Delhi

| Subject<br>Code | II Year - III Semester –<br>Core Paper IX | L | Т | Р | Total<br>of LTP | C |
|-----------------|---|---|---|---|-----------------|---|
| UCM15303        | HUMAN RESOURCE<br>MANAGEMENT              | 4 | 1 | 0 | 5               | 4 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

# OBJECTIVES

- To understand the basic concepts or Human Resource Management and its relevance incorporate world.
- The course explores the present national and International scenario.
- Students are expected to have a thorough knowledge on the first three modules and reasonably good awareness in the remaining modules.

# UNIT - I

Human resource management – Meaning – Definition – Scope – Importance – Objectives – Qualities of HR managers – Functions of HRM - HR policies– Evolution of HRM.

# UNIT -II

Human Resource requirements - Job Analysis - Job Description - Human Resource Planning – Recruitment - Sources of Recruitment - Selection Process - Methods – Interview

# UNIT III

Training and development - Objectives - Importance – Training process - Methods of training – Development - Performance appraisal - Various types of performance appraisal, Career development

# UNIT IV

Motivation - Meaning – Importance - Theories of motivation – Leadership – Meaning –functions of a leader- Qualities of a leader – Leadership styles - Theories of Leadership – Promotion – Demotion - Transfer.

#### UNIT V

Labour relations – Overview of Industrial Relation - Industrial disputes – Negotiation - Discipline-Dispute settlement - Recent Challenges in HR - Recent developments in HR-Strategic Human resource Management - Global trend & their influence on Practices.

#### **TEXT BOOK**

1. Khanka (2009): Human Resources Management, S.Chand Ltd. New Delhi

#### REFERENCES

- 1. C.B. Memoria, (2003), Personnel Management, Himalaya Publishing House, New Delhi
- 2. Gary Dessler (2008), Human Resource Management, Pearson Prentice Hall, New Delhi

| SUBJECT CODE                                 | II Year - III Semester –<br>Allied III | L | Т | Ρ | C |
|--|--|---|---|---|---|
| UCM15304 / UAF15305 /<br>UIS15304 / UCC15305 | <b>BUSINESS STATISTICS-I</b>           | 4 | 1 | 0 | 4 |

## Common to B.Com(General / Accounting and Finance / Information and System Management / Corporate Secretaryship) OBJECTIVES:

- (i) To provide a strong foundations in the principles of statistics.
- (ii) To apply statistical techniques for business applications.
- (iii) To emphasis only applications no proof required.

#### UNIT - I

Definition of statistics –Importance, uses and limitations of statistical methods.

UNIT - II

Statistical enquiries – Census and sample enquiries- Various Sampling Methods -Importance of data collection - Primary data- Methods of collection of primary data- Secondary data-Sources and procedure for use.

#### UNIT - III

Classification and tabulation of statistical data-Presentation of data through diagrams and graphs –Measures of Central tendency - Definition-Merits and limitations –Mean, Median, Mode- graphical method of locating Median.

#### UNIT - IV

Measures of Dispersion –Definition and uses – Range - Quartile-Deviation, Mean Deviation and Standard deviation –Lorenz curve. Coefficient of skewness-Karl Pearson's and Bowley's.

## UNIT - V

Random experiment – Definition of various events – Mathematical and Axiomatic definition of probability – Addition and Multiplication theorem – Simple problems.

## **TEXT BOOK**

1. Pillai, R.S.N, Bagavathi, V. (2009), Statistics, Theory and Practice, 7<sup>th</sup>Edition, S.ChandLtd, NewDelhi.

**Treatment as in** : Pillai, R.S.N, Bagavathi, V. (2009), Statistics, Theory and Practice, 7<sup>Th</sup>Edition, S.ChandLtd, NewDelhi.

Unit I: Chapters-1,2;

Unit II: Chapters-3,4,5;

**Unit III:** Chapters-6,7(one-dimensional diagram only);Chapter-8(Excluding graph of time series); Chapter-9(Excluding Geometric mean and Harmonic mean); **Unit IV:**Chapters 10, 11 (Excluding Moments) **Unit V:** Chapter 18.



#### REFERENCES

- 1. Ken Black, (2013), Business Statistics for Contemporary Decision Making, 7<sup>th</sup> Edition, John Wiley Publications
- 2. Gupta, S.P. (2011) ,Applied Statistical Methods ,4<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.

| Subject<br>Code | II Year - III Semester –<br>Skill Based Elective I | L | T | P | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15E51        | ADVERTISING AND SALES<br>MANAGEMENT                | 0 | 2 | 4 | 6               | 3 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### **OBJECTIVES**

- To learn the basic concepts of Advertising and sales promotion
- To understand the various types of advertising.

#### UNIT - I

Concept and definition of advertisement – Social, Economic and Legal Implications of advertisements – AIDA - Concepts.

#### UNIT - II

Media plan – Type and choice criteria –Frequency of advertisements – Cost of advertisements - Related to sales.

#### UNIT - III

Message development – Different types of advertisements – Layout – Design appeal – Copy structure – Advertisement production – Print – Radio.T.V. and Web advertisements.

## UNIT - IV

Sales promotion – Definition –Scope – Role – Objectives - Sales promotional methods and control.

#### UNIT - V

Sales promotion – Requirement identification – Designing of sales promotion campaign – Involvement of salesmen and dealers – Out sourcing sales promotion national promotion strategies Coordination within the various promotion techniques.

- Case Studies are to be handled for each unit during class Hours.
- Case studies are used only for class discussion and nor for University Examinations.

#### TEXT BOOKS

- 1. Belch, G.E., Belch, M. and Purani, K., Advertising and Promotion, 7thEdition, Tata McGraw-Hill Education, 2008
- 2. Bhatia, T.K., Advertising and Marketing in Rural India, 2ndEdition, Macmillan India Ltd., 2007.
- 3. Hackley, C., Advertising and Promotion: An integrated communications Approach, 2ndEdition, Sage Publications, 2010.

#### REFERENCES

- 1. Pricken, M., (2008) Creative Advertising: Ideas and Techniques from the World's Best Campaigns, 2ndEdition, Thomas and Hudson, New York
- 2. Shrimp, T.A., (2012) Integrated Marketing Communications in Advertising and Promotion, 8thEdition, Cengage Learning India, New Delhi

| Subject<br>Code | II Year - III Semester –<br>Skill Based Elective I | L | T | P | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15E52        | ORGANISATIONAL THEORY, DESIGN<br>AND DEVELOPMENT   | 0 | 2 | 4 | 6               | 3 |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### **Objective:**

• Tolearnhowanorganizationcanbedesignedanddevelopedtodealwiththechall engesfrom environment, technology, and its own processes.

## UNITI - ORGANISATION&ITSENVIRONMENT

Meaning of Organisation–Need for existence – OrganisationalEffectiveness– Creation of Value– Measuring OrganisationalEffectiveness–External Resources Approach, Internal Systems Approach and Technical approach- HR implications.

#### UNITII – ORGANIZATIONALDESIGN

Organizational Design– Determinants – Components – Types – Basic Challenges of design – Differentiation, Integration, Centralization, Decentralization, Standardization, Mutual adjustment- Mechanistic and Organic Structures-Technological and Environmental Impacts on Design- Importance of Design – Success and Failures in design – Implications for Managers.

#### **UNITIII -ORGANISATIONALCULTURE**

Understanding Culture – Strong and Weak Cultures–Types of Cultures– Importance of Culture- Creating and Sustaining Culture- Culture and Strategy-Implications for practicing Managers.

#### **UNITIV -ORGANISATIONALCHANGE**

Meaning – Forces for Change – Resistance to Change – Types and forms of change – Evolutionary and Revolutionary change – Change process – OrganisationDevelopment – HR functions and Strategic Change Management – Implications for practicing Managers.

#### **UNIT V -ORGANISATION EVOLUTION ANDSUSTENANCE**

Organizational life cycle–Models of transformation–Models of Organizational Decision making– Organizational Learning – Innovation, IntrapreneurshipandCreativity-HR implications.

- Case Studies are to be handled for each unit during class Hours.
- Case studies are used only for class discussion and nor for University Examinations.

#### TEXT BOOKS

- 1. Gareth R. Jones, Organisational Theory, Design & Change, Pearson Education, New York, 2011.
- 2. RichardL.Daft, Understanding the theory &Design of Organisations, CengageLearningWestern, New York, 2012.

#### REFERENCES

- 1. Robbins Organisation Theory; Structure Design & Applications, Prentice Hall of India, New Delhi, 2009
- 2. BhupenSrivastava, OrganisationalDesignand Development: Concepts application, Biztantra, New Delhi

## **SEMESTER III**

| Subject Code | II Year III Semester                        | L | Τ | Ρ | C |
|--------------|---|---|---|---|---|
| CDC 15301    | QUANTITATIVE APTITUDE AND<br>REASONING – II | 2 | 0 | 0 | 2 |

## COURSE OBJECTIVES : At the end of this course, the students will be able to,

- Critically evaluate various real life situations by resorting to Analysis of key issues and factors
- Demonstrate various principles involved in solving mathematical problems and thereby reducing the time taken for performing job functions.

**COURSE REQUIREMENT:** At the end of every unit, the students will be expected to answer a model quantitative aptitude test for internal assessment.

## UNIT- I:

- Numbers
- Time and Distance
- Time and Work
- Averages, Mixtures and Allegations

## UNIT - II:

- Data Interpretation
- Data Sufficiency
- Mensuration
- Permutation and Combinations
- Probability

## UNIT - III:

- Cubes
- Venn diagrams
- Binary Logic

#### UNIT - IV:

- Number and letter series
- Number and Letter Analogies
- Odd man out

UNIT- V:

- Coding and decoding
- Direction sense test
- Critical Reasoning
- Lateral reasoning puzzle

## TEXT BOOKS

- 1. R S Agarwal, 'Quantitative Aptitude' S.Chand Publishers, 2013
- 2. R S Agarwal, 'A modern approach to Logical reasoning' S.Chand Publishers

## REFERENCES

- 1. Abhijit Guha, Quantitative Aptitude Mc Graw Hills Publishers
- 2. R S Agarwal, , 'A modern approach to Logical reasoning' S.Chand Publishers

| Subject<br>Code | II Year - IV Semester - Core Paper X                         | L | Т | Р | Total<br>of LTP | C |  |  |
|-----------------|--|---|---|---|-----------------|---|--|--|
| UCM15401        | CORPORATE ACCOUNTING-II                                      | 4 | 1 | 0 | 5               | 4 |  |  |
| Max             | Merrimum, 100 merke (Internel: 50 merke: Enternel: 50 merke) |   |   |   |                 |   |  |  |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

## Objectives

- To understand the preparation of accounting for Banking and Insurance Companies
- To understand the human resource accounting for of companies.

## UNIT - I

Liquidation - Statement of affairs and Deficiency accounts – Liquidator's final statements of receipts and payments.

## UNIT - II

Final Accounts of Insurance Companies including Balance sheet.

## UNIT - III

Final Accounts of Banking Companies including Balance sheet.

## UNIT - IV

Holding company and subsidiary company

## UNIT - V

Human Resource Accounting- Accounting Standards - Financial Reporting practices-Accounting for price level changes.

#### **TEXT BOOK**

1. Reddy & Murthy, (2008) Corporate Accounting, Margham Publication, Chennai.

#### REFERENCES

- 1. Arulanandam& Raman, (2009), Corporate Accounting, Himalayan Publishing House, New Delhi.
- 2. Shukla&Grewal, (2000), Advanced Accounts, S Chand, New Delhi

| Subject<br>Code | II Year - IV Semester - Core Paper XI | L | Т | Ρ | Total<br>of LTP | C |  |
|-----------------|---------------------------------------|---|---|---|-----------------|---|--|
| UCM15402        | COMPANY LAW                           | 4 | 1 | 0 | 5               | 4 |  |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### **OBJECTIVES:**

- To introduce the student to the legal aspects of Company Law
- To understand the administration of companies as per Indian Law

#### UNIT - I

Definition of joint stock company – kinds – formation – Promotion – Incorporation and certificate of commencement.

#### UNIT - II

Memorandum of association – Contents and alteration – Doctrine of ultra vires – Articles of association – Contents – Doctrine of indoor management- Prospectus – Contents – Statement in lieu of prospectus.

#### UNIT - III

Share capital – Kinds of shares – Voting rights – Borrowing powers of companies – Membership in a company – Directors – Legal position – Appointment, removal, rights, duties and powers – Qualification and disqualification.

#### UNIT - IV

Meetings and resolutions - Statutory meeting – Annual general meeting – Extraordinary general meeting – Resolutions – Types – Minutes of the meeting.

## UNIT - V

Winding up of a company – Modes of winding up - Winding up by the court – Voluntary winding up – Creditors voluntary winding up.

#### **TEXT BOOK**

1. Kapoor, N D, (2012), Company law – Sultan Chand, New Delhi

#### REFERENCES

- 1. Avtar Singh, (2008), Company Law, Mohan Law House, New Delhi
- 2. Bangia R K, (2007), Company Law, Mohan Law House, New Delhi
- 3. DadriAlam S & Saravanavel, (2004), Company Law, Himalaya Publication, New Delhi
- 4. Gonga P P S, (2010), Text book on Company Law, S.Chand, New Delhi

| Subject<br>Code | II Year - IV Semester - Core Paper XII                     | L | Т | Р | Total<br>of LTP | C |  |  |
|-----------------|--|---|---|---|-----------------|---|--|--|
| UCM15403        | MANAGEMENT ACCOUNTING                                      | 4 | 1 | 0 | 5               | 4 |  |  |
| Max             | Movimum 100 morks (Internal: 50 morks; External: 50 morks) |   |   |   |                 |   |  |  |

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### **OBJECTIVES:**

- To explain the theoretical concepts of management accounting.
- To explain the application of various management accounting techniques

#### UNIT - I

Management Accounting – Meaning, scope, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting – Management Accountant – Roles and Responsibilities.

#### UNIT - II

Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.

#### UNIT - III

Ratio Analysis – Interpretation, benefits and limitations – Classification f ratios – Computation of Ratios.



## UNIT - IV

Funds flow and Cash flow statements.Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash Budget, Flexible Budgets and Master Budget.

## UNIT - V

Capital Budgeting – Capital Expenditure Control – Capital Budgeting Techniques – PBP, NPV, ARR and IRR.

## **TEXT BOOK**

1. Management Accounting (2010) – Reddy & Hariprasath Reddy, Margham Publications, Chennai.

## REFERENCES

- 1. Management Accounting (2000)– S.N. Maheshwari, Sultan Chand Publishing, New Delhi.
- 2. Murthy &Guruswamy, (2008), Management Accounting, Tata McGraw Hill, New Delhi
- 3. Khan M Y, Jain P K, (2006), Management Accounting, Tata McGraw Hill, New Delhi
- 4. Kothari, (2007), Management Accounting: Concepts & Applications, Macmillan Publishers India, New Delhi

| SUBJECT CODE                                 | II Year - IV Semester Allied - IV | L | Т | Ρ | C |
|--|-----------------------------------|---|---|---|---|
| UCM15404 / UAF15405<br>/ UIS15404 / UCC15405 | BUSINESS STATISTICS-II            | 4 | 1 | 0 | 4 |

Common to B.Com(General / Accounting and Finance / Information and System Management / Corporate Secretaryship)

#### **OBJECTIVE:**

- (i) To apply Statistical analysis for decision making process.
- (ii) To apply Statistical tools for business applications.

#### UNIT - I

Concept of Bivariate distribution -Correlation - Definition-Uses –Types – Karl Pearson's Correlation Co-efficient –Scatter diagram -Spearman's Rank Correlation Co-efficient - Regression equations –Regression Coefficient –Properties-Simple Problems.

## UNIT - II

Index Numbers -Definition-Uses – Weighted Index Number and Unweighted Index Number-Laspeyre's - Paasche's - Irving Fisher's Index Number --Time Reversal Test and Factor Reversal Test-Construction of Cost of Living Index Number-Family Budget Method and Aggregate Expenditure Method.

#### UNIT - III

Analysis of Time Series – Components of Time Series – fitting of trend by the method of least squares – Moving Average method – Computation of Seasonal Indices by Simple Average Method..

#### UNIT - IV

Interpolation and Extrapolation – Newton's and Lagrange's formulae.

#### UNIT - V

Linear Programming – formulation , graphical solutions – Assignments by Hungarian Method-Transportation Problem-Methods of finding Initial Basic Feasible Solution.

#### **TEXT BOOKS:**

- 1. Pillai, R.S.N, Bagavathi, V. (2009), Statistics, Theory and Practice, 7<sup>th</sup> Edition, S.Chand Ltd, New Delhi.
- 2. Sundaresan, V, Ganapahy Subramanian, K.S. and Ganesan,K(2011),Resource Management Techniques,A.R.Publications-Nagapattinam.

#### Treatment as in :

Pillai, R.S.N, Bagavathi, V. (2009),Statistics,Theory and Practice, $7^{Th}$ Edition,S.Chand Ltd,NewDelhi. Unit I: Chapter-12(396-435), Chap 13(463-510) Unit II: Chapter 14(526-544 and 551-572) Unit III: Chapters 15(591-616) Unit IV: Chapters 16(647-660 And 664-680)

**Unit V:** Chapter 2 (2.1-2.5), Chapter 8(8.1-8.7), Chapter 7 (7.1), of RMT by. Sundaresan, V, Ganapahy Subramanian, K.S. and Ganesan,K

#### REFERENCES

- 1. Gupta, S.P. (2011) ,Applied Statistical Methods ,4<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi..
- 2. Ken Black, (2013), Business Statistics for Contemporary Decision Making, 7<sup>th</sup> Edition, John Wiley Publications.

| Subject<br>Code | II Year - IV Semester –<br>Skill Based Elective II | L | Т | Р | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15E53        | ORGANISATIONAL BEHAVIOUR                           | 0 | 2 | 4 | 6               | 3 |

#### Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

## **OBJECTIVES**:

- To focus student attention on what happens in the organization.
- To understand the various human potential.

## **UNIT I - INTRODUCTION**

Introduction to Organizational Behaviour – Elements – Need – Challenges and opportunities – Models of organizational behaviour – Individual Behavior – Personality – Attitudes – Perception – Group Behaviour – Group dynamics – Emotional intelligence

#### **UNIT II: LEADERSHIP AND MOTIVATION**

Leadership – Styles – Qualities – Motivation – Human Needs– Theory – Tools & Techniques – Supervision – Counseling – Functions – Communication – Importance – Barriers.

## **UNIT III - ORGANISATIONAL EFFECTIVENESS**

Organizational Dynamics – Work design & stress management - Organisational Design – Effectiveness – Climate – Culture – Meaning – Approaches – Powers, Authority and Politics - Types – Sources.

#### **UNITIV - ORGANISATIONAL CHANGE**

Organisational change – Nature – Causes of change – Management of change – Resistance to change – Organisational Development – Meaning – Nature.

#### **UNIT V - WORKERS PARTICIPATION IN MANAGEMENT**

Development of Worker's Participation – Advantages – Idea of Participation – Limitations of Workers Participation – Labour Union Role in India and at international level Changing face of labours with the advent of information technology

#### **TEXT BOOK**

1. Khanka S.S (2006) : OrganisationalBehaviour – S.Chand& Company Limited, New Delhi

#### REFERENCES

- 1. Prasad L.M. (2003) : Organisational Theory &Behaviour S.Chand Company, New Delhi
- 2. Fred Luthans (2000) : OrganisationalBehaviour, Tata McGraw Hill Publishing Company, New Delhi
- 3. Stephen, Robins.P (2005) :OrganisationalBehaviour- Vikas Publication, New Delhi.

| Subject<br>Code | II Year - IV Semester –<br>Skill Based Elective II | L | T | Р | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15E54        | FINANCIAL SERVICES                                 | 0 | 2 | 4 | 6               | 3 |

## Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

## UNIT - I

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector(Banks, NBFCs, Micro Financing Instituitions, etc.)

#### UNIT - II

Merchant Banking – Functions – Issue management – Managing of new issues – Underwijriting – Capitalmarket – Stock Exchange – Role of SEBI

## UNIT - III

Leasing and Hire purchase – Concepts and features – Types of lease.

#### UNIT - IV

Factoring – Functions of Factor – Consumer finance – Venture capital – Credit Rating (CRISIL, ICRA, CARE)

#### UNIT - V

Mutual Funds – Concept- types of mutual funds- Securitization- meaning – Concept and procedure – Securitization in India- Dematerialization of shares and securities.

#### **TEXT BOOK**

1. Financial Services – Gurusamy.S, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2005

## REFERENCES

- 1. Financial Services B. Santhanam, Margham Publications, Chennai, 2006
- 2. Machiraju H.R : Indian Financial System; Vikas Publication, New Delhi, 2009
- 3. Khan M.Y : Indian Financial System; Tata McGraw Hill, New Delhi, 2001
- 4. Dr. M.N. Mishra : Law of Insurance, Central Law Agency, New Delhi, 1985

## **SEMESTER IV**

| SUBJECT CODE | II Year IV Semester  | L | Τ | Ρ | C |
|--------------|----------------------|---|---|---|---|
| CDC15401     | COMMUNICATION SKILLS | 2 | 0 | 0 | 2 |

## **OBJECTIVES:**

At the end of this course, the students will be able to communicate fluently and develop all the four skills in communication namely listening, speaking, reading and writing.

**COURSE REQUIREMENT:** At the end of every unit, the students will be expected to submit an assignment or make a presentation as a part of internal assessment.

#### UNIT -I

#### LISTENING SKILL:

Listening comprehension and response through various modes-face-to-face conversations, telephone conversations, reading out written material, audio-video recorded material, mimes.

#### UNIT –II Speaking skill:

Group communication- Features of an effective, fluent speechthrough regular practice- role-play, extempore-situational conversations-Greetings, requests, demands, instructions and enquiries.

Informal speech- Facing audience-Body language- Conversion of mother tongue to English language, Formal speech-Paper presentation and essential aspects of Business communication.

## UNIT-III

#### **READING SKILL:**

Reading Comprehension-Poems, passages- conversations, short messages, emails, formal/informal letters, Phonics, Speed Reading, Reading comprehension strategies.

#### UNIT-IV

#### WRITING SKILL:

Letter Writing- Formats and language- Types-Personal, Business, Applications, Thanks, Invitation, Condolence, Requests, Complaints-E-mail etiquette.Reports, Essay Writing.

#### UNIT-V

**Interpersonal and intrapersonal communication**- Ways to communicate in different scenarios- job interview, business meeting, project submission/proposal, informal gathering, speech for a large audience, a debate etc.- dress code, Eye contacts, body language and handshakes.

#### TEXT BOOKS

1. Soft Skills- Know Youand Know the World, Author-Dr.K.Alex.

#### **REFERENCE BOOKS:**

1. Communication Skills-Language in Use-Cambridge Edition.

| Subject Code | III Year - V Semester –<br>Core Paper XIII | L | Т | Р | Total<br>of LTP | C |
|--------------|--|---|---|---|-----------------|---|
| UCM15501     | COST ACCOUNTING – I                        | 4 | 1 | 0 | 5               | 4 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

## **OBJECTIVES:**

- 1. To understand the methods of cost accounting
- 2. To familiarize the methods of application of costing techniques.

## UNIT-I

Cost Accounting-Nature and scope- Cost analysis, concepts and classifications – Installation of costing systems, cost centers and profit centers – Cost Control Accounts.

## UNIT-II

Cost sheets- tenders-Quotation. Reconciliation of cost and financial accounts.

## UNIT-III

Material purchase control, Level, aspects, need and essentials of materials control. Stores control – Stores department. EOQ – Stores records – ABC analysis – VED analysis – JIT Approach – Pricingof issue of materials – Simple and Weighted Average Method, FIFO, LIFO, and HIFO.

## UNIT-IV

Labour cost – Labour Cost Sheet – Computationand control. Time keeping Methods of wage payment – Time rate and Piece rate system.Payrollprocedures.Idle time and over time. Labour turnover.

## UNIT-V

Meaning of Overheads – Classification, Allocation, apportionment and absorption overheads Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution. (Primary and SecondaryDistribution). Machine Hour Rate

## **TEXT BOOK**

1. Reddy and Murthy, (2009), Cost Accounting, Margham Publications, Chennai

#### REFERENCES

- 1. Maheswari S N, (2010), Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi.
- 2. Jain S P, K L Narang, (2009), Cost Accounting, Kalyani Publishers, New Delhi.
- 3. Nigam R S., Narang, S P, Sehgal, B C, (2000), Principles and Practice of Cost Acounting, S Chand and Co, New Delhi
- 4. Iyengar S P, (1998), Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi.
- 5. Bhar B K, (2013), Cost Accouting Methods & Problems, Academic Publications, New Delhi.

| Subject Code | III Year - V Semester –<br>Core Paper XIV | L | Т | Р | Total<br>of LTP | C |
|--------------|---|---|---|---|-----------------|---|
| UCM15502     | PRACTICAL AUDITING                        | 4 | 0 | 0 | 4               | 4 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

#### OBJECTIVES

- To understand the various methods of auditing the accounts.
- To understand the role of an auditor in an orgnisation.

## UNIT - I

Definition of Audit – Difference between Auditing and Accountancy – Scope of Auditing – Objectives of Auditing –nature and scope of internal check, internal audit and internal control – Audit note book and audit working papers.

#### UNIT - II

Vouching of cash transactions – trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense Accounts – Income Accounts – Asset accounts – Liabilities Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue Expenditures –Verification and Valuation of Assets and Liabilities – Depreciation and Reserves.

#### UNIT - III

Appointment Auditor – Appointment of First Auditor – Filing of casual vacancy – Ceiling on number of audits – Appointment of Auditor of Govt. company – Auditors Remuneration – Removal of Auditors – Qualifications &Disqualification -Powers and Duties of Auditors.

## UNIT - IV

Investigation – Distinction between investigation and Auditing – Objectives of investigations – Classes of Investigation – Liabilities of an Auditor – Legal position



 Liabilities under companies Act –Liability under Statute – Civil Liability – Criminal Liability –Liability of Joint Auditor – Liability of Auditor of Holding company – Liability for un-audited Accounts – Independence of Auditors– Professional conduct and Ethics.

#### UNIT - V

EDP Audit – auditing through computers – Approach to EDP Auditing – Features of Auditing through computer system – Documentation – Problems faced in audit of compuerised accounts – Test data – use of CAATs.

## **TEXT BOOK**

1. Practical Auditing (2006), Tandon, S.Chand Publishing, New Delhi.

## REFERENCES

- 1. Basu, (2006), Auditing: Principles and Techniques, Dorlington Kindersley (India) Pvt. Ltd, New Delhi
- 2. Chauhan K S, (2012), Auditing, Suchita Publication, Chennai
- 3. Pathak J P, (1999), Auditing in a Computerized Environment, Allied Publishes, New Delhi

| Subject Code | III Year - V Semester –<br>Core Paper XV             | L | Т | Ρ | Total<br>of LTP | C |  |  |  |
|--------------|--|---|---|---|-----------------|---|--|--|--|
| UCM15503     | INCOME TAX LAW AND<br>Practice – I                   | 4 | 1 | 0 | 5               | 4 |  |  |  |
| ////         | (Marine 100 marks (Internal: 50 marks, Enternal: 50) |   |   |   |                 |   |  |  |  |

(Maximum: 100 marks (Internal: 50 marks; External: 50)

## **OBJECTIVES:**

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation.

## UNIT - I

Meaning of Income – Canons of Taxation and the Income Tax Act – Important definitions under the Income Tax Act, Scope of Total Income - Residential Status – Incomes exempt from Tax.

## UNIT - II

Heads of Income – Salaries – Allowances – Perquisites and their Valuations – Deductions from salary – Other related provisions – Gratuity – Pension – Commutation of Pension – Provident Fund – Rebate – Agricultural Income.

## UNIT - III

Income from house property – Definition of annual value - Deductions - Computation of a let out and a self occupied property.

## UNIT - IV

Income from business or profession – Allowable and not allowable expenses -General deductions – Its principles – Provisions relating to depreciation – Deemed business profits chargeable to profits to tax compulsory maintenance of books of account - Audit of accounts of certain persons – Special provision for computing incomes on estimated basis under sections 44 AD and 45 AE – Computation of income from business or profession.

## UNIT - V

Filling of return of income assessment procedure in brief – Due date of filling the return – defective return – Belated return – Revised return – self assessment – Best judgment assessment – Various income tax authorities.

#### **TEXT BOOK: (Only Assessment Year Edition to be followed)**

- 1. BhagavathiPrasad, Income Tax Law and Account VishwaPrakasan, New Delhi.
- 2. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai.

#### **REFERENCES (Only Assessment Year Edition to be followed)**

- 1. Mehrotra H.C, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
- 2. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi.

| Subject Code  | III Year - V Semester –<br>Core Paper XVI | L | т | Ρ | Total<br>of LTP | C |  |  |
|---|---|---|---|---|-----------------|---|--|--|
| UCM15504  | FINANCIAL MANAGEMENT                      | 4 | 1 | 0 | 5               | 4 |  |  |
| (Maximum: 100 marks (Internal: 50 marks; External: 50marks) |   |   |   |   |                 |   |  |  |

(Only Theory)

#### **OBJECTIVES:**

- To understand the various finance sources
- To understand how to take capital budgeting and investment decisions

## UNIT - I

Meaning and Definition – Functions of Finance Manager – Methods and sources of raising finance – Sources of short term and long term finance – Critical appraisal of different securities and bonds as source of finance –Equity shares – Convertible and non-Convertible debentures – preferred stock. Finance department and its function - Objectives / goals of finance function – Financing decisions – Investment decision – Importance of finance planning - Problems in financial forecasting.

## UNIT - II

Time value of money – Valuation– Capitalstructure decisions – Traditional and MM approaches – Current views – Determine of capital structure – Over trading – Over and under capitalization – Leverage analysis EBIT – EPS analysis.

## UNIT- III

Cost of capital measurement WACC – MCC and value of the firm – Factors in dividend policy of firm – Kinds of dividend – Walter's Model – MM Approach.

## UNIT- IV

Investment decisions – Risk – Required rate of return – Estimating cash flows – Present value of cash flows – Evaluation of alternative investment proposals – Sensitivity analysis – Simulation – Decision making under conditions of risk and uncertainty – Inflation and investment decision.

## UNIT -V

Working Capital Management – Working capital cycle – Forecasting of working capital requirement – factors influencing working capital – Different components – Inventory – Cash – Receivables – Credit policies – Collection policies.

## TEXT BOOK

1. Shashi K. Gupta & Sharma R.K., (2005), Financial Management, KalyaniPulishers, New Delhi.

## REFERENCES

- 1. Maheswari S.N. (2003) Elements of Financial Management Sultan Chand and Sons, New Delhi
- 3. Khan M.Y and Jain P.K (2006) Financial Management, Text and Problems; Tata McGraw Hill, New Delhi
- 4. Panday I.M. (2005) Financial Management; Vikas Publishing House, New Delhi

| Subject Code | III Year - V Semester –<br>Elective I | L | Т | Р | Total<br>of LTP | C |
|--------------|---------------------------------------|---|---|---|-----------------|---|
| UCM15E01     | RESEARCH METHODOLOGY                  | 3 | 1 | 0 | 4               | 3 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

#### OBJECTIVE

• To introduce the students to the various methods and principles of research in social science so that they would be able to take research work as per the accepted norms and scientific practices.

#### UNIT I -INTRODUCTION:

Research: Definition, scope; Nature of social sciences research; Research design: components and significance; Types of research design for various methods of research: Exploratory, Descriptive, Experimental, Case study; Marketing Research.

#### **UNITII- FORMULATION OF RESEARCH PROBLEM:**

Formulation of research problem; Literature Review; Hypotheses: Significance, Qualities of good hypothesis; Sources; Data Collection: Sources; Tools and Techniques: Questionnaire, Interview Schedule, Observation, Interviews; Qualitative Research.

#### **UNITIII - SAMPLING AND ANALYSIS OF DATA:**

Sampling: Sampling methods: Random Sampling and Non-random sampling; Choice of sample, Sample size, Sample error; Analysis and interpretation of data: Checking, Coding, Editing, Transcription and Tabulation.

#### **UNITIV - DATA COLLECTION:**

Types of data – Tools of data collection – Difference between Questionnaire and Interview schedule – Processing of data – Meaning of editing, coding, classification and tabulation – Types of tables.

## **UNITV - REPORT WRITING:**

Report Writing: Scheme of Presentation; Contents, List of Tables and Preface; Certificate; Footnotes and Bibliography; Indices; Diagrammatic Presentation of Data: Various Kinds of Figures and Diagrams.

#### **TEXT BOOK**

1. Kothari C.B and Gopal M.H. An Introduction Research Procedure in Social Science, New Age International, New Delhi, 2004



#### REFERENCES

- 1. Ravilochanan, (2008), Research Methodology, Margham Publications, Chennai
- 2. Amarchand (2005), Research Methods, Emerald Publishers, Chennai.

| Subject Code | III Year - V Semester –<br>Elective I | L | Т | Р | Total<br>of LTP | C |
|--------------|---------------------------------------|---|---|---|-----------------|---|
| UCM15E02     | CUSTOMER RELATIONSHIP<br>Management   | 3 | 1 | 0 | 4               | 3 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

#### **OBJECTIVES**

- To understand and analyze the customer relationship management,
- To provide insights to students about technological revolution and corporate culture in CRM.

#### UNIT - I

Introduction: Customer Relationship Management – Management requires Measurement – Qualitative Measurement Methods – Quantitative Measurement Methods – Calculating Relationship Indices.

#### UNIT - II

Customer Relationship Survey: Research Design – Statistical Analysis of Customer Survey – Using Customer Relationship Survey Results.

#### UNIT - III

Relationship Marketing: Relationship Concepts – Relationship Drivers – Lasting Relationships

#### UNIT - IV

Partnerships: Customer Partnerships – Internal Partnerships – Supplier Partnerships – external partnerships

## UNIT - V

The Technological Revolution: Relationship Management – Changing Corporate Cultures – Case studies.

## **TEXT BOOK**

1. Dr. Sheela Rani, Customer Relationship Management, Margham Publication, Chennai, 2015.



#### REFERENCES

- 1. Peelen, E., Customer Relationship Management, Pearson, New Delhi, 2008.
- 2. Peppers, D. and Rogers, M., Managing Customer Relationships, 2nd Edition, John Wiley and Sons, New York, 2011.
- 3. Shanmughasundaram, S., Customer Relationship Management: Modern Trendsand Perspectives, PHI Learning Pvt. Ltd., New Delhi, 2008.
- 4. Sheth, J.N. and Parvatiyar, A., Handbook of Relationship Marketing, Response Books, New Delhi, 2002.

| Subject Code | III Year - V Semester –<br>Elective II        | L | Т | Р | Total<br>of LTP | C |
|--------------|---|---|---|---|-----------------|---|
| UCM15E03     | SECURITY ANALYSIS AND<br>Portfolio management | 3 | 1 | 0 | 4               | 3 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

## OBJECTIVES

- To understand and analyze the securities
- To provide insights to students about portfolio management.

#### UNIT - I

The Investment Environment: Real Vs. Financial Assets, Financial Markets and the economy, Clients of the financial system, Environment responds to clientele demands, Markets and market structure, ongoing trends - Over view of financial Instruments.

#### UNIT - II

Risk & Return: Historical arithmetic and geometric means, Expected return. Risk vs. return -Risk Aversion and Utility Measurement of Volatility of returns - Variance, Standard deviation and beta.Valuation of Securities: Valuation of Bonds – Bond Characteristics , Bond Prices and Yields, Prices and Coupon Rates, Yield to Maturity, Realized Yield versus YTM, Holding-Period Return: Single Period, Multi period.Valuation of Shares - Models of Equity Valuation, Intrinsic Value and Market Price, Dividend Discount Models: General Model, No Growth, Constant Growth and Multiple growth models, Price Earnings Ratios: No expected Growth, With Constant Growth.

#### UNIT - III

Fundamental Analysis: The Components of Fundamental Analysis – Macro Economic Analysis, Industry Analysis and Company analysis – Financial statement analysis - Technical Analysis: The Dow Theory, Elliot Waves theory, Major trends – Tides Intermediate trends – Waves - Short-run trends – Ripples -Stock Price and Volume: Techniques - Importance of Volume, Support and Resistance Levels, Moving-Average Lines, Relative Strength, Bar Charting, Multiple Indicator Charts, Point-and-Figure Charts. Technical vs. Fundamental analysis.

#### UNIT - IV

Portfolio Management:Top-down management and investment committees, Risk free asset and capital allocation line (CAL), Combining two risk assets, Co variances and correlation coefficients, Multiple security portfolios, Diversification, Efficient frontier, Regression and single-index models. Markowitz Portfolio Theory Asset Pricing Models:Capital Asset Pricing Model (CAPM), Assumptions and equilibrium conditions, Market portfolio and beta, Security market line (SML) and security characteristic line (SCL), Arbitrage Pricing Theory (APT).

#### UNIT - V

Efficient Market Hypothesis: Random walks with positive trends, Weak, semistrong, and strong forms, Portfolio Performance Evaluation: Sharpe, Treynor, and Jensen ratios, Market timing. Concepts of Behavioral Finance: Framing, Overconfidence, Illusion of control, Disposition effect, Endowment effect, Mental accounting, Representativeness, Behavioral finance vs. traditional finance

#### TEXT BOOKS

- 1. Chandra, P., Investment Analysis and Portfolio Management, 4th Edition, Tata McGraw-Hill Education, New Delhi, 2012.
- 2. Ranganathan, M. and Madhumathi,R., Security Analysis and Portfolio Management, 2ndEdition, Pearson, New Delhi, 2012.
- 3. Reilly, F. and Brown, K. C., Analysis of Investments and Portfolio Management, 10th Edition, Cengage Learning, New York, 2012.

## REFERENCES

- 1. Avadhani .V.A., Securities Analysis And Portfolio Management, 4/e, Himalaya Publishing House, New Delhi, 2012
- 2. Chandra, P., Investment Analysis and Portfolio Management, 4th Edition, Tata McGraw-Hill Education, New Delhi, 2012.
- 3. Damodaran, A.,Damodaran on Valuation Security Analysis for Investment and Corporate Finance, 2ndEdition, Wiley India, New Delhi, 2008.
- 4. Fischer, D.E. and Jordan, R., Security Analysis and Portfolio Management, 6thEdition, Pearson Education, New Delhi, 1995.
- 5. Graham, B., and Dodd, D.L., Security Analysis, 6thEdition, Tata McGraw-Hill Education, New Delhi, 2008.

| Subject Code | III Year - V Semester –<br>Elective II | L | Т | Р | Total<br>of LTP | C |
|--------------|--|---|---|---|-----------------|---|
| UCM15E04     | SERVICES MARKETING                     | 3 | 1 | 0 | 4               | 3 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

#### **OBJECTIVE** :

 To enable the students to apply the principles of Marketing in the area of services.

#### **UNIT I -INTRODUCTION**

Introduction: Reasons for growth in service sector - Role of services in an economy - Distinction between goods and services - Classification of services - Marketing management process for service marketing.

#### **UNIT II - SERVICES MARKETING MIX**

Development of service marketing mix - Components in the mix - - People - Process - Physical evidence. Managing demand and supply.

#### UNIT III-MANAGING SERVICES QUALITY AND GLOBALISATION OF SERVICES

- A. Managing service quality: Dimensions and measurement of service quality Gap analysis Guidelines for managing service competition.
- B. Globalisation of services Challenges to global service marketers -Typical international services - Barriers to international marketing of service

# UNIT IV- APPLICATION OF MARKETING PRACTICES IN DIFFERENT SERVICE SECTOR

Marketing of services : Insurance - Users - Benefits – Formation of marketing mix for insurance products. Tourism - Marketing mix for tourism. Hotel - Market segmentation for hotels - Marketing mix for hotels – Telecom Services Marketing.

## UNIT V- APPLICATION OF MARKETING PRACTICES IN DIFFERENT SERVICE SECTOR - CONTINUED

Hospital: Marketing of health care - Types of hospitals - Marketing mix for health care. Personal care: Marketing mix for personal care. Education marketing: Literacy - The concept - Marketing mix for adult, elementary , secondary and higher education – Online Marketing.

#### **TEXT BOOK**

1. VasanthiVenugopal (2010) : Services Marketing, Himalaya Publishing House, New Delhi.

#### REFERENCES

- 1. Christopher, H. Lovelock (2011) : Service Marketing; Prentice Hall,New Delhi.
- 2. Jha S.M.(2012): Service marketing Himalaya publishing House,New Delhi.
- 3. Payne, Adrian(2009) : The Essence of Services Marketing, Prentice Hall, New Delhi.

| SUBJECT CODE | COURSE TITLE           | L | T | Р | C |
|--------------|------------------------|---|---|---|---|
| UES15501     | ENVIRONMENTAL SCIENCES | 3 | 0 | 0 | 3 |

## 45 HRS OF TEACHING + 5 HRS OF FIELD WORK

## INSTRUCTIONAL OBJECTIVES

| To en  | able the students  |  |  |
|--|--|--|--|
| 1.   | To gain knowledge on the importance of natural resources and energy.       |  |  |
| 2. To understand the structure and function of an ecosystem. |  |  |  |
| 3.   | To imbibe an aesthetic value with respect to biodiversity, understand the  |  |  |
|  | threats and its conservation and appreciate the concept of interdependence |  |  |
| 4.   | To understand the causes of types of pollution and disaster management.    |  |  |
| 5.   | To observe and discover the surrounding environment through field work.    |  |  |

## **UNIT I- INTRODUCTION TO NATURAL RESOURCES/ENERGY**

Environmental Studies: Definition, scope, objectives and awareness- Introduction to natural resources: food, forest, water and energy – Renewable and non renewable resources-coal, oil, tidal, wind, geothermal, solar, biomass(over view) – nuclear fission and fusion-nuclear energy.

#### **UNIT II- ECOSYSTEMS**

Concept of an ecosystem-structure and function of an ecosystem-producers, consumers and decomposers- ecological succession- food chains(any 2 eg)-food webs(any 2 eg)-ecological pyramids.

## **UNIT III- BIODIVERSITY AND ITS CONSERVATION**

Introduction, definition: genetic, species and ecosystem diversity-Values of biodiversity: consumptive, productive, social, ethical, aesthetic and option valueshot spots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife endangered species and endemic species of India -conservation of biodiversity: in -situ and ex-situ conservation of biodiversity.

## **UNIT IV- ENVIRONMENTAL POLLUTION /DISASTER MANAGEMENT**

Definition-causes, effects and control measures of : Air, Water and Soil pollutione-waste management- Disaster management: Natural and man madefood/earthquake/cyclone, tsunami and landslides.

## **UNITV-SOCIAL ISSUES AND THE ENVIRONMENT**

Sustainable development- Climate change: global warming, acid rain, ozone layer depletion and nuclear radiation- Environment Protection Act (any imp 2) air, water, wildlife and forest.

## FIELD WORK:

Students will visit any one of the following place of interest and submit a written report by the end of the semester:

- 1. Visit to a hospital/industry/canteen for solid waste management
- 2. Visit to a chemical industry to study about the practices followed there for waste disposal
- 3. Visit to Vandalur zoo for study of animal conservation/plants- flora and fauna
- 4. Study of simple ecosystems-lake/hill slopes
- 5. Naming the trees in the campus at SRM
- 6. Study of common plants, insects, birds in the neighbourhood
- 7. Study of common diseases and their prevention
- 8. Optional: Street plays and rally for awareness of obesity/diabetes/ vitamin D deficiency/health issues/ waste management/ solid waste management/ no plastics/ energy consumption/wild life protection.

## **TEXT BOOK**

- 1. Sharma B.K., 2001. Environmental Chemistry. Goel Publ. House, Meerut
- 2. Dr.R.Jeyalakshmi.2014.,Text book of Environmental Studies, Devi publications, Chennai.

## REFERENCES

- 1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- 2. De A.K., Environmental Chemistry, Wiley Eastern Ltd.

## e-BOOK

BharuchaErach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380013, India, Email:mapin@icenet.net (R)

| Subject<br>Code | III Year - VI Semester –<br>Core Paper XVII | L | Т | Р | Total<br>of LTP | C |
|-----------------|---|---|---|---|-----------------|---|
| UCM15601        | COST ACCOUNTING – II                        | 4 | 1 | 0 | 5               | 4 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

#### **OBJECTIVES:**

1. To understand the methods of cost accounting

2. To familiarize the methods of application of costing techniques.

#### UNIT - I

Job Costing – Meaning – Features – Pre-requisites for job costing – Merits and limitations – Job costing procedure – Preparation of Job Costing Accounts. Batch Costing – Determination of EBQ - Preparation of Batch Costing Accounts.

## UNIT - II

Contract Costing - Preparation of Contract Account – Contractee Account – Preparation of Balance Sheet – Cost Plus Contracts - Escalation Clause.

## UNIT- III

Process costing - – Features of Process Costing – Advantages and disadvantages – Distinction between process costing and job costing – Process Accounts – Process Losses and Gains - Normal loss - Abnormal loss - Abnormal gain (excluding Inter process profit & equivalent production).

## UNIT - IV

Operating Costing – Meaning – Range of application of operating costing – Operating costing in Transport Industries, Power Supply Units, and Cinema Theater. Standard Costing – Variance Analysis – Material and Labour Variances.

#### UNIT - V

Marginal Costing as a Technique – Marginal Costing – Meaning – Features – CVP Analysis - BEP Analysis – Profit – Planning – Contribution – Margin of Safety – Key Factor – Problems of decision making.

## **TEXT BOOKS**

- 1. Reddy and Murthy, (2009), Cost Accounting, Margham Publications, Chennai
- 2. Maheswari S N, (2012), Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi.
- 3. Jain S P, K L Narang, Cost Accounting, Kalyani Publishers, New Delhi.

#### REFERENCES

- 1. Nigam R S., Narang, S P, Sehgal, B C, (2000), Principles and Practice of Cost Acounting, S Chand and Co, New Delhi
- 2. Iyengar S P, (1998), Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi.
- 3. Bhar B K, (2013), Cost Accouting Methods & Problems, Academic Publications, New Delhi.

| Subject<br>Code | III Year - VI Semester - Core<br>Paper XVIII | L | Т | Р | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15602        | INCOME TAX LAW AND<br>Practice - II          | 4 | 1 | 0 | 5               | 4 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

## **OBJECTIVES:**

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation

## UNIT - I

Income under capitals gains – short term, long term capital gains – Transfer of capital assets – Certain transactions not included as transfer – Cost of acquisition – Cost of improvement – Indexation of cost – Capital gains under different circumstances – Exempted capital gains – Computation of capital gains.

## UNIT - II

Income from other sources – As a residuary head of in – Their computation – Grossing up – Deduction in computing income under this head and other related provisions.

## UNIT - III

Clubbing of income – Transfer of Income without the transfer asset – Circumstances under which the individual is assessable respect of remuneration of spouse – Assessability of Income from assets transferred to spouse, sons, wife, another persons for the benefit of spouse – Assessability in respect of income of minor child – Set off – Carry forward and Set off.

#### UNIT - IV

Permissible deductions from gross total income - Sec 80 C to 80 U.

UNIT - V

Assessment of Individuals – Partnership firms and association of persons.

## TEXT BOOKS: (Only assessment year edition to be followed)

- 1. BhagavathiPrasad , Income Tax Law and Account VishwaPrakasan, New Delhi.
- 2. Reddy T S &Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai.

## **REFERENCES (Only assessment year edition to be followed)**

- 1. H.C Mehrotra, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
- 2. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi

| Subject<br>Code | III Year - VI Semester –<br>Core Paper XIX   | L | Т | Ρ | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15603        | COMPUTER APPLICATIONS IN<br>ACCOUNTING - LAB | 0 | 1 | 4 | 5               | 2 |

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

## ACCOUNTING Package (Tally) – Practical

Creating a new company

## > Creation of essential ledgers

- Capital account
- Purchase account
- Sales account
- Direct expenses
- Cash account
- Profit & Loss account
- Debtors account
- Creditors account
- > Creation of inventory
  - Stock group
  - Unit of measure
  - Stock item
- Creation of ledgers
  - Single ledgers
  - Multiple ledgers
  - Voucher posting sales order
  - Making actual sales



- Purchase order
- Making actual purchase
- Returns accounting for receipts and payments
- Reports

| Subject<br>Code | III Year - VI Semester –<br>Core Paper XX | L | Т | Р | Total<br>of LTP | C |
|-----------------|---|---|---|---|-----------------|---|
| UCM15604        | PROJECT WORK                              | 4 | 1 | 0 | 5               | 4 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

## **Project Description:**

## **Guidelines:**

- 1. Project report is the compulsory component of the syllabus to bridge the gap between theory and practice.
- 2. The field of specialization is Human Resources, Marketing, Finance and related commerce and management based topics.
- 3. The project work should be neatly presented in not less than 60 pages and not more than 100 pages
- 4. Paper Size should be A4
- 5. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style Font: Arial / Font Size: 12 for text)
- 6. Subheading shall be typed in the Font style (Font: Arial / Font Size: 14 for headings)

The report should be professionally prepared.

- 7. The candidate should submit periodical report of the project to the supervisor.
- 8. Two reviews will be conducted before the Viva Voce
- 9. Each candidate should submit hardcopy( 3 copies) and a soft copy in CD to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate

## **Evaluation Scheme**

Project Evaluation and viva voce – Internal Examiner – 50Marks Project Evaluation and viva voce – External Examiner – 50 Marks **Total Marks - 100 Marks** 

If a candidate fails to submit the Project Work or fails to appear for the Viva Voce Examination then the Candidate should submit or appear only in the next Viva Voce Examination

| Subject<br>Code | III Year - VI Semester –<br>Elective III | L | Т | Ρ | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15E05        | ENTREPRENEURIAL<br>DEVELOPMENT           | 3 | 1 | 0 | 4               | 3 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

## **OBJECTIVES:**

- 1. To understand the skills required for an entrepreneur.
- 2. To understand the sources of finance for an entrepreneur

## UNIT - I

Entrepreneurship – Definition – Theories on entrepreneurship -Types of entrepreneur -Characteristics of successful entrepreneurs – Identification of potential entrepreneurs – Factors Influencing entrepreneurship - Women entrepreneurs - Problems of women entrepreneur.

#### UNIT - II

Institutional finance to small industries – Incentives – KVIC-NIESBUD-SISI-SIDCs-SIPCOT-DIC-SIETI-NISIET-NSIC-SIDO-IIC.

#### UNIT - III

Role of entrepreneurs in the present global scenario – Identification of opportunities – Location problems – Entrepreneurial development programmers'. Small scale industries – Role of small scale business – Policies governing small scale industries – Rural industries – Ancillary industries

## UNIT - IV

Problems and prospects – Organization and structure – Industrial estates – Problems in marketing –Export – Potential – Functions of small scale industries.

## UNIT - V

Capital structure and seed capital – Financial appraisal of new project -Project life cycle – Project report – Franchising.



#### **TEXT BOOK**

1. Vasant Desai, (2009), Entrepreneurship Development, Himalayan Publication, New Delhi.

#### REFERENCES

- 1. Kaushik U, (2005), Entrpreneurship, Pointer Publishers, Jaipur.
- 2. Vasant Desai, (2002), Problems and Prospects of small scale industries in India, Himalayan Publishing, New Delhi.

| Subject<br>Code | III Year - VI Semester - Elective<br>III | L | Т | Р | Total<br>of LTP | C |
|-----------------|--|---|---|---|-----------------|---|
| UCM15E06        | RETAIL MANAGEMENT                        | ვ | 1 | 0 | 4               | 3 |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

#### **OBJECTIVES:**

 To enable the students to understand the various concepts and theories in Retailing.

## UNIT - I

Definition - Functions of a retailer -Retail Equation- Global retail market: Issues& Challenges - Scope of retailing- Drives of retail Change in India - Wheel of retailing-Factors affecting retailing in India - Life cycle in retail.

#### UNIT - II

Retail Formats - Departmental Stores - Convenience stores, Supermarkets - Chain stores Specialty stores - Door to door selling - Direct marketing - Retail Vending machines - Electronic mail order houses - Retail co-operatives - Features - Advantages - Disadvantages.

#### UNIT - III

Retail strategy-steps in strategic planning process-specifics for gaining sustainable competitive advantage - Steps - Retail consumer - Store loyalty-factors essential for building store loyalty - Retail franchising - Concept - Evolution - Types - Advantages - Disadvantages.

#### UNIT - IV

Factors affecting merchandise - Merchandise planning process - Merchandise sourcing - Assortment planning Concept of retail price - Pricing policies - Visual Merchandise - Retail location strategies -Factors affecting the location of retail outlet- Store design- Retail promotion.

## UNIT - V

Needs of technology in retail - Importance - Factors affecting the use of technology - Internet retailing - Concept of customer service - Importance of service in retail - Customer service & Retail strategy - Shopping malls in India

#### TEXT BOOKS

- 1. SwapnaPradhan, (2007) Retailing Management Text and Cases Tata McGraw Hill.
- 2. Suja Nair, (2006) Retail Management, Himalaya Publishing House.

## REFERENCES

- 1. Barry Berman, Joel R. Evans, Retail Management A Strategic Approach, Prentice Hall of India.
- 2. BaralS.K., S.C. Bihari, (latest edition) Retail Management Text and cases, A.I.T.B.S Publishers.
- 3. Arif Sheikh, Kaneez Fatima, Retail Management, Himalaya Publishi

|   | Subject<br>Code | III Year - VI Semester - Elective<br>III | L | Т | Р | Total<br>of LTP | C |
|---|-----------------|--|---|---|---|-----------------|---|
|   | UCM15E07        | TOTAL QUALITY MANAGEMENT                 | 3 | 1 | 0 | 4               | 3 |
| (Merrimum, 100 merke (Internel: 50 merke: Enternel: 50 merke) |                 |  |   |   |   |                 |   |

(Maximum: 100 marks (Internal: 50 marks; External: 50marks)

## OBJECTIVES

- To make the student understand about Total quality management
- To give in depth knowledge about the Six Sigma
- To learn the basic concepts of ISO 9000:2000
- To understand the service quality measurement.

## UNIT I

Introduction: Concept of Quality – Dimensions of Quality - Evolution of Total Quality – Frameworks for Quality –ISO 9000 – Comparison of Various Frameworks. Issues of Quality: Quality Cost - Customer Supplier relationships.

## UNIT II

Tools and Techniques: Design Tools – Quality Planning Tools – Continuous Improvement Tools - 5S and Kaizen– Lean Concept. Six Sigma: Concepts – Steps and Tools – Define, Measure, Analyse, Improve and Control (DMAIC) Methodology of Six Sigma Implementation.

## UNIT III

Total Quality Management – Principles and Practices ; Customer Satisfaction – Total Employee Involvement – Total Production Maintenance – Total Quality Control – Zero Defect - Quality Assurance – Quality Circle – Quality Audit.

## UNIT IV

Quality Function Deployment – Failure Mode and Effect Analysis – Product Life Characteristic Curve – Bath Tub Curve – Reliability Function.

## UNIT V

Quality Standards: ISO 9000:2000 – Concepts – Certification Requirements – ISO 9000 in Indian Business Environment - ISO 14000: Concepts and Importance – Six Sigma Certification – Service Quality Measurement.

## **TEXT BOOK**

- 1. Besterfield, D.H., Besterfield-Michna, C., Besterfield-Sacre, Besterfield, G.,Urdhwareshe, Total Quality Management, 3rd Edition, Pearson Education, New Delhi, 2010.
- 2. Charantimath, P., Total Quality Management, 2nd Edition, Pearson, New Delhi, 2011.
- 3. Evans, J., and Lindsay, W.M., The Management and Control of Quality, 8th Edition, South Western, New York, 2012.

## REFERENCES

- 1. Evans, J., Quality Management, Organization and Strategy, 6th Edition, Cengage International, New Delhi, 2011.
- 2. George, M.L., Lean Six Sigma, Tata McGraw-Hill Education, New Delhi, 2002.
- 3. Gupta, S. and Valarmathi, Total Quality Management, 2nd Edition, Tata McGraw-Hill Education Pvt. Ltd., New Delhi,

| Subject<br>Code | III Year - VI Semester –<br>Elective III  | L | Т | Р | Total<br>of LTP | C |
|-----------------|---|---|---|---|-----------------|---|
| UCM15E08        | COMPUTERISED STOCK<br>EXCHANGE MANAGEMENT | 3 | 1 | 0 | 4               | 3 |

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### **OBJECTIVES:**

- To have basic knowledge about stock exchange
- To know about the online trading

## UNIT – I

Security Analysis – Valuation and Return – Evaluation of Fixed Income Securities. – Evaluation of Ordinary Shares.

## UNIT – II

Fundamental Analysis – Risk and Return sources of Risk – Dividend Policy and valuation – Leverage and valuation. Technical Analysis – Security price movements – Market Hypotheses – Behaviour of stock prices.

## UNIT – III

Evaluation of Securities – Objectives and Principles.

## UNIT – IV

Derivatives – futures and Options – Trading in Derivatives – Mutual Funds.

## UNIT – V

Portfolio Analysis – Selection and Management – Investment Decisions under uncertainty – Investment preference under policies – Individual Investors – Utility Analysis – Assessment of Portfolio performance and portfolio revision

## **TEXT BOOKS**

- 1. PunithavathyPandian, (2012), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd., Chennai
- 2. Dhanesh Kumar Khatri, (2010), Security Analysis and Portfolio Management, Macmillan Publishers India, New Delhi
- 3. Prasanna Chandra, (2012), Investment Analysis and Portfolio Management, Macmillan Publishers India, New Delhi
- 4. Fisher D E and R J Jordan, (1995), Security Analysis and Portfolio Management, Prentice Hall, New Delhi

## REFERENCES

- 1. Smith K V, (2005), Portfolio Management: Theoretical and Empirical Studies of Decision Making, Holt, Rinehart & Winston of Canada
- 2. Sharpe W F, (2000), Portfolio Theory and Capital Markets, McGraw-Hill.
- 3. Bhalla, V K (2003), Investment Management S. Chand & Company Ltd., New Delhi.

#### **SEMESTER VI**

| Subject Code | III Year VI Semester    | L | Т | Р | C |
|--------------|-------------------------|---|---|---|---|
| CDC15601     | PERSONALITY DEVELOPMENT | 2 | 0 | 0 | 2 |

#### **OBJECTIVES:**

At the end of this course, the students will be able to,

- Understand the concept of Personality Development
- Summarize the principles of proper courtesy as practiced in the workplace

**COURSE REQUIREMENT:** At the end of every unit, the students will be expected to submit an assignment or make a presentation as a part of internal assessment.

#### UNIT – I

**Introduction**-Personality –Definition, Determinants of Personality-Personality Characteristics and Behaviour at work-Big Five dimensions of Personality

## UNIT –II

**Personality Types-** Sensation –Intuitive- Feelers & Thinkers category - Filling the GAP- Grooming, Attitude and Personality- Time management-Projective Personality Tests.

## UNIT –III

**Introduction**-Meaning and Definition of Ethics- Nature and objective of Ethics-Ethics and Morality – Ethics and Religion - Morals, Values and Ethics – Integrity – Work Ethic – Honesty – Courage –Empathy – Self-Confidence – Character .

#### UNIT –IV

**Ethical Theories** – Classification- Basic Moral theories –Peace – Justice**Ethical Decision Making**- Structure-competence in professional ethics- How to use ethical reasoning-approaches and methods of resolving ethical dilemmas

#### UNIT –V

**Development of Ethical corporate Behaviour** – Factors affecting managerial work-codes of ethics- Importance of attitudes in personal and professional lives. **TEXT BOOK:** 

- 1. John R Boatright, "Ethics and the Conduct of Business", Pearson Education, New Delhi, 2003.
- 2. Elizbeth Hurlock, Personality Development, McGraw Hill, 4th Edition, 2007.



## REFERENCES

- 1. Stephen P. Robins, Organisational Behavior, PHI Learning / Pearson Education,  $15^{th}$  edition, 2012.
- 2. Subramaniam.R , Professional Ethics, Oxford Publication, 2013.