

**BACHELOR OF COMMERCE  
IN  
CORPORATE SECRETARYSHIP**

**CURRICULAM AND SYLLABUS**  
**(For Students admitted from academic year 2015 – 2016 onwards)**

**UNDER CHOICE BASED CREDIT SYSTEM**

**DEPARTMENT OF CORPORATE SECRETARYSHIP AND ACCOUNTING FINANCE  
FACULTY OF SCIENCE AND HUMANITIES  
SRM UNIVERSITY  
Srm Nagar, Kattankulathur – 603203  
Chennai, India**

**BACHELOR OF COMMERCE – B.Com**  
**(Corporate Secretaryship)**  
**(For students admitted from the academic year 2015-2016 onwards)**  
**CURRICULUM**

**SEMESTER I**

<b>Career Stream Title</b>	<b>Subject Code</b>	<b>Subject title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total of LTP</b>	<b>C</b>
Language	ULT15101	Tamil - I	4	1	0	5	4
	ULH15101	Hindi - I					
	ULF15101	French - I					
	ULE15101	English – I	4	1	0	5	4
Compulsory Core	UCC15101	Financial Accounting –I	4	1	0	5	4
	UCC15102	Principles of Management	4	1	0	5	4
	UCC15103	Business Communication	3	1	0	4	4
Allied-1	UCC15104	Managerial Economics	3	1	0	4	4
Supportive Course (Internal Evaluation)	CDC15101	Verbal Ability	2	0	0	2	2
<b>Total</b>			<b>24</b>	<b>6</b>	<b>0</b>	<b>30</b>	<b>26</b>

**SEMESTER II**

<b>Career Stream Title</b>	<b>Subject Code</b>	<b>Subject title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total of LTP</b>	<b>C</b>
Language	ULT15201	Tamil – II	4	1	0	5	4
	ULH15201	Hindi – II					
	ULF15201	French – II					
	ULE15201	English – II	4	1	0	5	4
Compulsory Core	UCC15201	Financial Accounting – II	4	1	0	5	4
	UCC15202	Entrepreneurial Development	4	1	0	5	4
	UCC15203	Banking Services	3	1	0	4	2
Allied-2	UCC15204	Indian Economy	3	1	0	4	4
Supportive course (Internal Evaluation)	CDC15201	Quantitative Aptitude and Reasoning - I	2	0	0	2	2
Extension	UNS15201	NSS	0	0	0	0	1

Activities	UNC15201	NCC					
	UNO15201	NSO					
	UYG 15201	YOGA					
<b>Total</b>			<b>23</b>	<b>7</b>	<b>0</b>	<b>30</b>	<b>25</b>

## II YEAR (SEMESTER – III)

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC15301	Company Accounts - I	4	1	0	5	4
	UCC15302	Business Laws	4	1	0	5	4
	UCC15303	Corporate Governance	3	1	0	4	3
	UCC15304	Human Resources Management	3	1	0	4	3
Allied-3	UCC15305	Business Statistics – I	4	1	0	5	4
Skill Based Elective- I	UCC15E51	Investment Analysis and Portfolio Management	3	0	0	3	2
	UCC15E52	Business Environment					
Non-Major Elective		Open Elective – I	2	0	0	2	2
Supportive Course (Internal Evaluation)	CDC15301	Quantitative Aptitude and Reasoning -II	2	0	0	2	2
<b>Total</b>			<b>25</b>	<b>5</b>	<b>0</b>	<b>30</b>	<b>24</b>

## SEMESTER IV

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC15401	Company Accounts – II	4	1	0	5	4
	UCC15402	Company Law and Secretarial Practice I	4	1	0	5	4
	UCC15403	Business Taxation	3	1	0	4	3
	UCC15404	Business Ethics	3	1	0	4	3
Allied-4	UCC15405	Business Statistics – II	4	1	0	5	4
Skill Based Elective-II	UCC15E53	Corporate Finance	3	0	0	3	2
	UCC15E54	Organizational Behaviour					
Non-Major Elective		Open Elective – II	2	0	0	2	2
Supportive Course (Internal)	CDC15401	Communication Skills	2	0	0	2	2

Evaluation)							
<b>Total</b>			<b>25</b>	<b>5</b>	<b>0</b>	<b>30</b>	<b>24</b>

### III YEAR (SEMESTER – V)

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC15501	Practical Cost Accounting	4	1	0	5	4
	UCC15502	Income Tax Law and Practice –I	4	1	0	5	4
	UCC15503	Company Law and Secretarial Practice II	4	1	0	5	4
	UCC15504	Computer application in Accounting	0	0	4	4	3
Core Elective-I	UCC15E01	Financial Management	4	0	0	4	3
	UCC15E02	Merchant Banking					
Core Elective -II	UCC15E03	Labour laws	4	0	0	4	3
	UCC15E04	Insurance Management					
Supportive Course (Internal Evaluation)	UES15501	Environmental Studies	3	0	0	3	3
<b>Total</b>			<b>23</b>	<b>3</b>	<b>4</b>	<b>30</b>	<b>24</b>

### SEMESTER VI

Career Stream Title	Subject Code	Subject title	L	T	P	Total of LTP	C
Compulsory Core	UCC15601	Management Accounting & Practices	4	1	0	5	4
	UCC15602	Income Tax law & Practice II	4	1	0	5	4
	UCC15603	Internet Concepts	1	0	4	5	3
Project	UCC15604	Project Work & viva Voce	4	1	0	5	4
Core Elective-III	UCC15E05	Research Methodology	3	1	0	4	3
	UCC15E06	Services Marketing					
Core Elective-IV	UCC15E07	Theory of Money & Banking	3	1	0	4	3
	UCC15E08	Practical Auditing					
Supportive Course (Internal Evaluation)	CDC15601	Personality Development	2	0	0	2	2
<b>Total</b>			<b>21</b>	<b>5</b>	<b>4</b>	<b>30</b>	<b>23</b>

**முதல் பருவம்**

குறியீட்டு எண்	பாடம்	L	T	P	Total of LTP	C
ULT15101	தமிழ் - I	4	1	0	5	4

**பகுதி 1. தமிழ் இலக்கிய வரலாறு**

(நூல் - தமிழ் இலக்கிய வரலாறு- முனைவர் சு.ஆனந்தன், கண்மணி பதிப்பகம், திருச்சி, 2010.)

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

**பகுதி 2. இலக்கியம்**

**அ. இக்காலக்கவிதைகள்**

1. பாரதியார்  
நெஞ்சு பொறுக்கு திலையே ...என்று தொடங்கும் கவிதை
2. பாரதிதாசன்  
உலக ஒற்றுமை - தன்பெண்டு தன்பிள்ளை ...என்று தொடங்கும் கவிதை
3. ந.பிச்சமூர்த்தி - கிளிக்கூண்டு
4. இன்குலாப் - மரங்களின் சுற்றம்  
சந்திக்கச் செல்வதில்லை...என்று தொடங்கும் கவிதை
5. நா. காமராசன் - கருப்பு மலர்கள்  
காகிதப் பூக்கள் - கால மழைத்தூறலிலே... என்று தொடங்கும் கவிதை
6. சு.வில்வரெத்தினம் --வேற்றாகி நின்ற வெளி  
நிலவின் எதிரொலி - பறம்பு மலை ...என்று தொடங்கும் கவிதை
7. பாரதி புத்திரன் - மாரிக்கால இரவுகள்  
சிவகாசிச் சிசுக்கள் - மகனே அன்றொரு நாள் ...என்று தொடங்கும் கவிதை

8. து.நரசிம்மன் - வானம் பிறந்தது  
ஒரு பிஞ்சின் வேண்டுகோள்...என்று தொடங்கும் கவிதை
9. ப.கல்பனா- வானம் பிறந்தது  
கீறல் விழுந்த மாலைக்காலங்கள்- இன்று வர... என்று தொடங்கும்  
கவிதை

#### ஆ. சிற்றிலக்கியம்

**கலிங்கத்துப்பரணி- போர் பாடியது: 404 -- 408 பாடல்கள்**

**குற்றாலக்குறவஞ்சி - மலைவளம்**

1. வானரங்கள் கனிகொடுத்து .... என்று தொடங்கும் பாடல்
2. முழங்கு திரைப் புனலருவி கழங்கென முத்தாடும் .... என்று  
தொடங்கும் பாடல்

#### இ. காப்பியங்கள்

**சிலப்பதிகாரம் - வழக்குரை காதை - 'தேரா மன்னா! செப்புவது  
உடையேன்;- இணை அடி தொழுது வீழ்ந்தனளே, மடமொழி. (30 -  
வரிகள்)**

#### பகுதி 3 உரைநடைப் பகுதி

**“எண்ணங்கள்” டாக்டர் எம்.எஸ்.உதயமூர்த்தி, கங்கை புத்தக நிலையம்,  
2005.**

#### பாட நூல்கள் :

1. முனைவர் சு.ஆனந்தன் (2010), தமிழ் இலக்கிய வரலாறு, கண்மணி  
பதிப்பகம், திருச்சி, 2010.
2. எம்.எஸ்.உதயமூர்த்தி, “எண்ணங்கள்”, கங்கை புத்தக நிலையம், 2005.
3. செய்யுள் புத்தகம், தமிழ்த்துறை, அறிவியல் மற்றும் மானுடவியல்  
புலம் , எஸ். ஆர். எம். வெளியீடு, 2014.

**வினாத்தாள் அமைப்பு**

**முதல் பருவம்**

குறியீட்டு எண்	பாடம்	L	T	P	Total of LTP	C
ULT15101	தமிழ் - I	4	1	0	5	4

1. அகமதிப்பீட்டுத் தேர்வு - 50 மதிப்பெண்கள்
2. புறமதிப்பீட்டுத்தேர்வு - 50 மதிப்பெண்கள்  
(வினாத்தாள் -100 மதிப்பெண்கள்)

**வினாத்தாள் அமைப்பு**

	வினாப்பிரிவு	வினாக்கள் இயல்பு	மதிப்பெண்கள் (100)
1.	சுருக்கமாக விடையளித்தல்	12 வினாக்கள் ( பத்திற்கு மட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 5, இலக்கிய வரலாறு -5, உரைநடை-2.	10 x 3 = 30
2.	இருபக்க அளவில் விடையளித்தல்	7 வினாக்கள் ( ஐந்திற்கு மட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 3, இலக்கிய வரலாறு -2, உரைநடை-2.	5 x 5 = 25
3.	கட்டுரை வடிவில் விடையளித்தல்	5 வினாக்கள் (மூன்றனுக்கு மட்டும் விடையளித்தல்) செய்யுள்- 3, இலக்கிய வரலாறு -1,உரைநடை-1	3x 15 = 45



## SEMESTER – I

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULH15101	Hindi I	4	1	0	5	4

### INSTRUCTIONAL OBJECTIVES

1. To express and communicate literature which is part of life
2. To incorporate day to day personal & professional life's need to communicate in the language.
3. 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 - *UPENDRANATH ASHK*
2. JAB MAA RO PADI - *SETH GOVIND DAS*

### UNIT III - CORRESPONDENCE

(10 Hours)

1. OFFICIAL LETTER
2. DEMI- OFFICIAL LETTER

### UNIT IV - COMPUTER

(10Hours)

### UNIT V - TECHNICAL TERMINOLOGY

(5 Hours)

### TEXTS BOOKS

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

### REFERENCE

1. *Prayajon Mulak Hindi* (Author - Madhav Sontakke)

## QUESTION PAPER PATTERN FOR PAPER - I

Time : 3hrs

Max : 100 Marks

### Section –A (40 Marks)

1. Multiple choice question from prose  
(Six questions, Five to be answered) (5X2=10)
2. Technical Terminology (English to Hindi)  
(Six questions, Five to be answered) (5X2=10)
3. Short questions from prose (50 words)  
(Six questions, Five to be answered) (5X4=20)

### Section – B (30 Marks)

4. To 10. Annotation from Prose and One Act Play (Seven questions, Six to be answered) (6X5=30)

### Section – C (30 Marks)

5. Essay question from prose either or type
6. Essay question from One Act play either or type
7. Official letter, Demi-official letter and Computer.

Subject Code	Title of The Subject	L	T	P	Total of LTP	C
ULF15101	French-I	4	1	0	5	4

### INSTRUCTIONAL OBJECTIVES

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

#### Unité-I

(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

(15 Heures)

**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)

**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

(15 Heures)

**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.

### Unité-V

(15 Heures)

**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

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

**Question Paper Pattern**  
**First Semester**  
**ULF15101**  
**French-I**

**Time: 3 hours**

**Max: 100**

**Série – A (40: Mark)**

- |    |                                                 |         |
|----|-------------------------------------------------|---------|
| 1. | Distinguer le masculin et le féminin :          | (5Mark) |
| 2. | Complétez avec les pronoms sujets :             | (5Mark) |
| 3. | Complétez avec une préposition : à, en, au, aux | (5Mark) |
| 4. | Complétez avec les articles partitifs :         | (5Mark) |
| 5. | Mettez à la forme négative:                     | (5Mark) |
| 6. | Ecrivez les heures en toutes lettres :          | (5Mark) |
| 7. | Chassez l'intrus :                              | (5Mark) |
| 8. | Complétez avec l'adjectif démonstratif :        | (5Mark) |

**Série – B (30 : Mark)**

- |    |                                                    |          |
|----|----------------------------------------------------|----------|
| 1. | Conjuguiez les verbes au futur proche :            | (5Mark)  |
| 2. | Quel est le participe passé des verbes suivants:   | (5Mark)  |
| 3. | Conjuguiez les verbes entre parenthèses au présent | (10Mark) |
| 4. | Conjuguiez les verbes au passé composé :           | (10Mark) |

**Série – C (30 : Mark)**

1. Trouvez le nom correspondant au verbe : (5Mark)
2. Transformez les phrases avec « Est-ce-que »: (5Mark)
3. Répondez aux questions d'abord affirmativement, puis négativement : Oui .... Non... (5Mark)
4. Lisez le document suivant et répondez aux questions : (5Mark)
5. Complétez les couples : (5Mark)
6. Associez les mots de chaque colonne : (5Mark)

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULE15101	English I	4	1	0	5	4

### INSTRUCTIONAL OBJECTIVES

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

### UNIT I - POETRY

(15 Hours)

1. If by Rudyard Kipling
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
2. Spirit of India by A.P.J.Abdul Kalam

### UNIT III - SHORT STORIES

(15 Hours)

1. The Bet by Anton Chekhov
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)

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

**Question Paper Pattern  
Second Semester  
ULE 14101  
English I**

**Time : 3hrs**

**Max : 100 Marks**

**Section –A (40 Marks)**

1. Multiple choice Language Components (Six Questions, Five to be answered)  
(5X2=10)
2. Questions from Comprehension Passage ( One Passage with five questions)  
(5X2=10)
3. Short questions from Tenses, Articles, Prepositions, Subject Verb Agreement  
(5X4=20)

**Section – B (30 Marks)**

4. To 10. Annotation from Prose, Poetry and Short Stories (6X5=30)

**Section – C (30 Marks)**

5. Essay question from Poem either or type
6. Essay question from Prose...
7. Essay Question from Short Story.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15101	FINANCIAL ACCOUNTING – I	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

## **OBJECTIVE**

1. To provide knowledge on the fundamental of financial accounting.
2. To expose the student to various financial transaction and its current application.

## **UNIT I - BASIC ACCOUNTING CONCEPTS**

Meaning and scope of accounting, basic accounting concepts and conventions - objectives of accounting - accounting transactions- double entry book keeping- journal, ledger, and preparation of trial balance preparation of cash book.

## **UNIT II - AVERAGE DUE DATE AND FINAL ACCOUNTS**

Average due date and account current - preparation of final accounts of a sole trading concern - adjustments - closing stock, outstanding and prepaid items, depreciation, provision of bad debts, provision for discount on debtors, interest on capital and drawing.

## **UNIT III - RECTIFICATION OF ERRORS AND BRS**

Classification of errors- rectification of errors- preparation of suspense account - bank reconciliation statement (only simple problems)

## **UNIT VI – DEPRECIATION**

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 SYSTEM**

Single entry system - meaning, features, defects, differences between single entry and double entry system- statement of affairs method – conversion method (only simple problems)

**Note: (Theory: 20%; Problem: 80%)**

## **TEXT BOOKS**

1. Reddy T.S. & Murthy A. Reprint (2013)- Financial Accounting- Margham Publication- Chennai. (all the 5 units)
2. Jain & Narang (2013.- Financial Accounting, Kalyani Publications, New Delhi.

## **REFERENCES**

1. Gupta R.L. & Gupta V.K. (2010)- “*Advanced Accounting*”- Sultan Chand Publication - New Delhi.
2. Jawahar Lal, Seema (2011), *Financial accounting*, S. Chand & Company Publication, New Delhi.

3. Shulka & Grewal- *Advanced Accounting*- S Chand Publication – New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15102	PRINCIPLES OF MANAGEMENT	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

## **OBJECTIVE**

1. To introduce the student to the various management concepts
2. To explain the various function of management

## **UNIT I - INTRODUCTION**

Management meaning and definition - importance- Nature and Scope of Management process- Role and Function of manager- Levels of Management- Development of scientific management and others schools of thought and approaches - F W Taylor, Henry Fayol, Elton Mayo.

## **UNIT II - PLANNING**

Planning - purpose of planning – Steps in planning – Types - Methods of Planning - Decision making- Process of decision making -Types of decisions – problem involved in decision making.

## **UNIT III - ORGANIZATION**

Organization - Types of organization structure - Span of control – Committees

## **UNIT IV - AUTHORITY AND RECRUITMENT**

Authority – Delegation – Decentralization – Responsibility – Recruitment – Sources - Selection, Training - Direction- Nature and Purpose.

## **UNIT V - CO-ORDINATION**

Co-ordination - Need, Type and Techniques - Requisites for excellent co-ordination – controlling - meaning and importance - control process.

## **TEXT BOOK**

1. Jayasankar J(2013), Principles of Management, Margham Publications, Chennai (all the 5 units)
2. Gupta .C.B. .(Reprint 2013), Principles of Management, Sulthan chand publications (all the 5 units)

## **REFERENCES**

1. Manmohan Prasad (2012): *Management –Concepts and Practices*, Himalayan Publishing House, Pvt. Ltd., New Delhi

2. Gupta R N (2011): *Principles of Management*, Chand S., New Delhi
3. Charles W L Hill, Steven McShane, *Principles of Management*, McGraw –Hill
4. Harold Koontz and Cyril O'Donnell (2010) *Principles of Management, An Analysis of managerial Functions*, McGraw Hill Book Company, New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15103	BUSINESS COMMUNICATION	3	1	0	4	4

**Maximum Mark 100 (Internal 50; external 50)**

## **OBJECTIVE**

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

## **UNIT I - INTRODUCTION**

Definition – objectives – Types - Principles of effective communication - Barriers to communication - Business Letters - Layout

## **UNIT II – KINDS OF LETTERS**

Kinds of Business Letters: Interview – Appointments – Acknowledgement – Promotion – Enquires - Replies- Orders- Sales- Circular- complaints.

## **UNIT III – CORRESPONDENCE LETTERS**

Bank Correspondence- Insurance Correspondence- agency Correspondence- Correspondence with shareholders, Directors

## **UNIT I V – REPORT WRITING**

Reports Writing- characteristics of good report- classification of report- Agenda, Minutes of Meeting- Memorandum- Office order- Circular-Notes.

## **UNIT V – MODERN COMMUNICATIONS**

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

## **TEXT BOOK**

1. Varinder Kumar, Bodh Raj(2013 Edn), Business Communication, Kalyani Publishers, New Delhi, (all the 5 units)

## **REFERENCES**

1. Urmila Rai, S.M Rai (2013), *“Business Communication”*, Himalaya Publishing House, Mumbai, Edn.



2. Sundar K & Kumara Raj A(2012 Edn) “*Business Communication*”, Vijay Nicole, Chennai,

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15104	MANAGERIAL ECONOMICS	3	1	0	4	4

**Maximum Mark 100 (Internal 50; external 50)**

## **OBJECTIVE**

1. To learn the basic theories in economics in connection with business
2. To understand the various economics models and tools required to run a business

## **UNIT I - INTRODUCTION TO ECONOMICS**

Introduction to economics- wealth and scarcity views on economics- positive and normative economics definition –scope and importance of managerial economics concepts.

## **UNIT II - CONSUMER BEHAVIOR**

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

## **UNIT III - DEMAND AND SUPPLY FUNCTIONS**

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 IV- PRODUCTION FUNCTION**

Production: law of variable proportion- law of returns to scale- producer's equilibrium-economics of scale. Cost classification –Marginal cost, Average cost and Total cost - break even analysis.

## UNIT V - MARKET STRUCTURE

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

### TEXT BOOK

1. Dominic Salvatore (1993.) – *Managerial Economics*, Mc.Graw Hill Inc, Newyork

### REFERENCES

1. Varsney R.L., &. Maheswari K.L (Latest edition 1997) – “*Managerial Economics*”, Sultan Chund & Sons., New Delhi,.
2. Dean, Joel, “*Managerial Economics*”, Prentice Hall of Inc., New Jercey.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CDC15101	VERBAL ABILITY	2	0	0	2	2

### OBJECTIVES

1. Communicate with better diction
2. Take up competitive exams confidently

### 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, Closet test.

### UNIT - IV

**Grammar-** Spotting errors, selecting words, sentence completion

### UNIT - V

**Vocabulary-** Word Quest, Puzzles, Crossword

### REFERENCES

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 Grammar*” Cambridge University Press, 2007.



## இரண்டாம் பருவம்

குறியீட்டு எண்	பாடம்	L	T	P	Total of LTP	C
ULT15201	தமிழ் - II	4	1	0	5	4

### பகுதி -1 தமிழ் இலக்கிய வரலாறு

(நூல் – தமிழ் இலக்கிய வரலாறு - முனைவர் சு.ஆனந்தன், கண்மணி பதிப்பகம், திருச்சி, 2010.)

1. சங்க இலக்கியங்கள்
2. நீதி இலக்கியங்கள்
3. பக்தி இலக்கியங்கள்
4. காப்பியங்கள்

### பகுதி - 2 அ. சங்க இலக்கியம்

1. முளி தயிர் பிசைந்த... என்று தொடங்கும் குறுந்தொகை (167) பாடல் முல்லை, செவிலித்தாய் கூற்று).
2. மனை நடு வயலை வேழம் சுற்றும்... என்று தொடங்கும் ஐங்குறுநூறு (11) பாடல் (மருதம், ஐங்குறுநூறு- வேழப்பத்து. )
3. எம் வெங் காமம் இயைவது ஆயின் ....என்று தொடங்கும் அகநானூறு (15 ) பாடல் ( பாலை , மகட் போக்கிய தாய் சொல்லியது )
4. சுடர் தொடிஇ கேளாய்..... என்று தொடங்கும் கலித்தொகை (51) பாடல் (குறிஞ்சி, தலைவி கூற்று )
5. மண்டு அமர் அட்ட ... என்று தொடங்கும் புறநானூறு (213 ) பாடல், பாடியவர் : புல்லாற்றார் எயிற்றியனார், பாடப்பட்டோன் : கோப்பெருஞ்சோழன்; திணை : வஞ்சி; துறை - துணைவஞ்சி.
6. நறவுவாய் உறைக்கும் நாகுமுதிர் ... என்று தொடங்கும் பத்துப்பாட்டு – சிறுபாணற்றுப்படை (51-67) பாடல்
7. கலந்தோர் உவப்ப எயில் பல கடையி... என்று தொடங்கும் பத்துப்பாட்டு -- மதுரைக் காஞ்சி (220-237) பாடல்.

### ஆ. நீதி இலக்கியம்

1. திருக்குறள் -நட்பாராய்தல் - புலவி நுணுக்கம் (2 அதிகாரம்)

2. நாலடியார்- பொருட்பால்- மேன்மக்கள் – 5 பாடல்

### இ. பக்தி இலக்கியம்

#### சைவம் – பன்னிரு திருமுறைகள்

1. திருஞானசம்பந்தர் தேவாரம் – முதலாம் திருமுறை  
காதல் ஆகி, கசிந்து ... என்று தொடங்கும் பாடல்
2. திருநாவுக்கரசர் தேவாரம் - ஐந்தாம் திருமுறை  
மாசில் வீணையும் மாலை என்று தொடங்கும் பாடல்
3. சுந்தரர் தேவாரம் – ஏழாம் திருமுறை  
பொன்னார் மேனியனே என்று தொடங்கும் பாடல்
4. மாணிக்கவாசகர் – திருவாசகம் – பிடித்த பத்து  
பால் நினைந்து ஊட்டும் தாயினும் சால என்று தொடங்கும் பாடல்
5. திருமூலர் – திருமந்திரம்  
மரத்தை மறைத்தது மாமத யானை என்று தொடங்கும் பாடல்

#### வைணவம் – நாலாயிரத் திவ்யப் பிரபந்தம்

1. பூதத்தாழ்வார்  
பெருகு மத வேழம் மாப்பிடிக்கு...என்று தொடங்கும் பாடல்
2. குலசேகராழ்வார்  
ஆனாத செல்வத்து அரம்பையர்கள் தற்கூழ் ...என்று தொடங்கும்  
பாடல்
3. பெரியாழ்வார்  
எந்நாள் எம்பெருமான் ...என்று தொடங்கும் பாடல்
4. ஆண்டாள்  
ஓங்கி உலகளந்த உத்தமன் ... என்று தொடங்கும் பாடல்
5. திருப்பாணாழ்வார்  
சதுர மாமதில் சூழ் இலங்கைக்கு ... என்று தொடங்கும் பாடல்

#### இஸ்லாம்

குணங்குடி மஸ்தான் சாகிபு பாடல்கள் – தவமே பெற  
வேண்டுமெனல் - 3 பாடல்கள்

#### கிறித்துவம்

ஆதிநந்தாவனப் பிரளயம் – ஏதேன் தோட்டம் - 3 பாடல்கள்

#### பகுதி 3: சிறுகதை

“ஒற்றைச் சிறகு”, இலக்கியச் சிந்தனை 2012 ஆம் ஆண்டின்  
சிறந்த சிறுகதைகள் தொகுப்பு.

**பாட நூல்கள் :**

1. முனைவர் சு.ஆனந்தன் (2010), தமிழ் இலக்கிய வரலாறு, கண்மணி பதிப்பகம், திருச்சி, 2010.
2. ஒற்றைச் சிறகு, இலக்கியச் சிந்தனை 2012 ஆம் ஆண்டின் சிறந்த சிறுகதைகள் தொகுப்பு, 2012.
3. செய்யுள் புத்தகம், □□□□□□□□□□, □□□□□□□□ □□□□□□ □□□□□□□□ □□□□□□□□ □□□□□□□□ , □□□. □□□. □□□. □□□□□□□□□□, 2014.

**வினாத்தாள் அமைப்பு**

**இரண்டாம் பருவம்**

குறியீட்டு எண்	பாடம்	L	T	P	Total of LTP	C
ULT15201	□□□□□ - II	4	1	0	5	4

1. அகமதிப்பீட்டுத் தேர்வு - 50 மதிப்பெண்கள்
2. புறமதிப்பீட்டுத்தேர்வு - 50 மதிப்பெண்கள்  
(வினாத்தாள் -100 மதிப்பெண்கள்)

**வினாத்தாள் அமைப்பு**

	வினாப்பிரிவு	வினாக்கள் இயல்பு	மதிப்பெண்கள் (100)
1.	சுருக்கமாக விடையளித்தல்	12 வினாக்கள் ( பத்திற்கு மட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 5, இலக்கிய வரலாறு -5, சிறுகதை-2.	10 x 3 = 30
2.	இருபக்க அளவில் விடையளித்தல்	7 வினாக்கள் ( ஐந்திற்கு மட்டும் விடையளித்தல் வேண்டும்)செய்யுள்- 3, இலக்கிய வரலாறு -2, சிறுகதை-2.	5 x 5 = 25
3.	கட்டுரை வடிவில் விடையளித்தல்	5 வினாக்கள் (மூன்றனுக்கு மட்டும் விடையளித்தல்)செய்யுள்- 3, இலக்கிய வரலாறு -1, சிறுகதை -1	3x 15 = 45

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULH 15201	Hindi II	4	1	0	5	4

### INSTRUCTIONAL OBJECTIVES

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

### UNIT I - POETRY

(30 Hours)

- |                                  |                                     |
|----------------------------------|-------------------------------------|
| 1. Suprashid Dohey               | <i>Kabir, Rahim, Bihari, Surdas</i> |
| 2. Nar Ho Na Nirash Karo Mann Ko | <i>Maithlisharan gupt</i>           |
| 3. Jo Tum Aaa Jaate              | <i>Mahadevi Varma</i>               |
| 4. Hum Panchi Unmukt Gagan Ke    | <i>Shiv mangal singhsuman</i>       |
| 5. Chalawa                       | <i>Santosh shreeyansh</i>           |
| 6. Yahan Thi Vaha Nadi           | <i>Manglesh Dabral</i>              |

### UNIT II - STORY

(25Hours)

- |                    |                          |
|--------------------|--------------------------|
| 1. Eidgaha         | <i>Premchand</i>         |
| 2. Vapsi           | <i>Priyamvada Usha</i>   |
| 3. Ek Muthi Aakash | <i>Santosh Srivastav</i> |
| 4. Ek Plate Sailab | <i>Mannu Bhandari</i>    |

### UNIT III

(10 Hours)

1. Anuvad : Anuvad Ki Paribhasha Evam Bhed

### UNIT IV

(5 Hours)

1. Anuvad : English to Hindi

### UNIT V

(5 Hours)

1. Administrative words

### RECOMMENDED TEXTS

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

### REFERENCES

1. *Prayajon Mulak Hindi* (Author - Madhav Sontakke)
2. *Practcal Guide to is Translation & Composition* ( Author- K. P. Thakur)

## QUESTION PAPER PATTERN FOR PAPER – II

**Time : 3hrs**

**Max : 100 Marks**

### **Section –A (40 Marks)**

1. Multiple choice questions from prose  
(Six questions, Five to be answered) (5X2=10)
2. Administrative Words (English to Hindi)  
(Six questions, Five to be answered) (5X2=10)
3. Short questions from prose (50 words)  
(Six questions, Five to be answered) (5X4=20)

### **Section – B (30 Marks)**

4. to 10 Annotation from Poetry and Story  
(Seven questions, Six to be answered) (6X5=30)

### **Section – C (30 Marks)**

5. Essay question from Poetry either or type (3X10=30)
6. Essay question from Story either...or type
7. Translation (English to Hindi)



## SEMESTER – II

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULF15201	French-II	4	1	0	5	4

### INSTRUCTIONAL OBJECTIVES

1. Consolidate the knowledge of theoretical aspects of French grammar with examples provided from different angles: from present day literature, day to day conversation.
2. 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 adverbess 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'enchaînement 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 rapportées – Les Corps – La santé et la maladie.

#### Unité-V

(15 Heures)

**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.

**Question Paper Pattern**  
**Second Semester**  
**ULF14201**  
**French-II**

**Time: 3 hours**

**Max: 100**

**Série – A (40: Mark)**

1. Complétez par une préposition : (à, de) (5Mark)
2. Complétez avec les expressions de quantité: (5Mark)
3. Trouvez les réponses en utilisant COD : (5Mark)
4. Reliez les deux phrases avec « qui » : (5Mark)
5. Complétez avec « qql' un, personne, qql chose, rien (5Mark)
6. Remplacez les mots soulignés par un pronom « en » (5Mark)
7. Chassez l'intrus : (5Mark)
8. Complétez avec très ou trop: (5Mark)

**Série – B (30 : Mark)**

1. Mettez les verbes au passé récent : (5Mark)
2. Conjuguez les verbes à l'impératif : (5Mark)
3. Mettez les verbes entre parenthèses au passé composé: (10Mark)
4. Conjuguez les verbes à l'imparfait: (10Mark)

**Série – C (30 : Mark)**

1. Trouvez le nom correspondant au verbe : (5Mark)
2. Trouvez le contraire des mots suivants: (5Mark)
3. Caractérisez la personne selon l'exemple donné : (5Mark)
4. Lisez le document suivant et répondez aux questions : (5Mark)
5. Transformez la phrase en utilisant un nom comme dans l'exemple : (5Mark)
6. Associez les mots de chaque colonne: (5Mark)

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
ULE15201	English II	4	1	0	5	4

### INSTRUCTIONAL OBJECTIVES

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

### UNIT I - POETRY

(15 Hours)

1. The Hawk in the Rain by Ted Hughes
2. Crutches by Bertolt Brecht
3. Obituary- A. K. Ramanujan
4. Dream Deferred- Langston Hughes

### UNIT II-PROSE

(15 Hours)

1. The Story of my Experiments with Truth by M.K. Gandhi (Excerpts)
2. I have a Dream by Martin Luther King
3. Farewell Speech by Mark Antony

### UNIT III - PLAY AND SHORT STORY

(15 Hours)

1. Monkey's Paw by W.W.Jacobs
2. Bear by Anton Chekhov

### UNIT IV - BOOK REVIEW

(15 Hours)

1. To kill a Mocking Bird (Excerpts)
2. Merchant of Venice (Excerpts)

### UNIT V - LANGUAGE COMPONENT

(15 Hours)

1. Transformation of Sentences
2. Jumbled Sentences
3. Précis Writing

### 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

**Question Paper Pattern**  
**Second Semester**  
**ULE 14201**  
**English II**

**Time : 3hrs**

**Max : 100 Marks**

**Section –A (40 Marks)**

1. Multiple choice Language Components Transformation of Sentences  
( Six question, Five to be answered) (5X2=10)
2. Questions from Précis Writing (Two Passages) (5X2=10)
3. Jumbled Sentences (Five)) (5X4=20)

**Section – B (30 Marks)**

4. To 10. Annotation from Prose, Poetry and Short Story (6X5=30)

**Section – C (30 Marks)**

10. Essay question from Poem either or type
11. Essay question from Prose
12. Essay questions from short Stories

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15201	FINANCIAL ACCOUNTING-II	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

**OBJECTIVE**

1. To understand the preparation of accounting for branch and departments
2. To understand the treatment of partnership accounting

**UNIT I - BRANCH ACCOUNTING**

Branch Accounting – meaning – Objectives - types of branches – accounting treatment – debtors system - Stock and debtors system-Distinction between wholesale profit and retail profit -Independent branch (foreign branches excluded)

**UNIT II - DEPARTMENTAL ACCOUNTING**

Departmental Accounting - Basis for allocation of expenses - Inter departmental transfer at cost or selling price.

### UNIT III - HIRE PURCHASES

Hire purchase - accounting treatment - calculation of interest - Default, partial repossession- complete repossession - installment system (simple problems)

### UNIT IV - PARTNERSHIP ACCOUNTS

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

### UNIT V - DISSOLUTION OF PARTNERSHIP FIRM

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

**Note: (Theory: 20%; Problem : 80%)**

### TEXT BOOKS

1. Reddy T.S. & Murthy A. (2013): Financial Accounting- Margham Publication- Chennai. (all the 5 units)
2. Jain & Narang (2013): Financial Accounting, Kalyani Publications, New Delhi.

### REFERENCES

1. Gupta R.L. & Gupta V.K.- "*Advanced Accounting*"- Sultan Chand Publication - New Delhi.
2. Jawahar Lal, Seema, *Financial accounting*, S. Chand & Company Publication, New Delhi.
3. Shulka & Grewal- *Advanced Accounting*- S Chand Publication – New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15202	ENTREPRENEURIAL DEVELOPMENT	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVE

1. To encourage students to become entrepreneurs.
2. To enable the students to gain the schemes and area for entrepreneurship

### UNIT I - INTRODUCTION

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager – Entrepreneur and Intrapreneur – Qualities (Traits) of True Entrepreneur – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Roles of Entrepreneurs in the Economic Development.

### UNIT II - PROJECT FORMULATION

Establishing an Enterprise – Project Identification – Selection of the Product – Project Formulation – Assessment of Project Feasibility – Preparation of Project Report –

Selection of Site (Location).

### **UNIT III - SELECTION OF ORGANIZATION**

Selection of Types of Organization – Sole Proprietorship – Partnership Joint Stock Company – Factors Influencing the Choice of Organization – Sources of Project Finance – Sources of Long Term Finance – Sources of Short Term Finance.

### **UNIT IV - INCENTIVES AND SUBSIDIES**

Incentives and Subsidies – Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Area – Incentives for SSI Units in Backward Areas – Taxation Benefits to SSI Units.

### **UNIT V - WOMEN ENTREPRENEURS**

Women Entrepreneurs – Concept – Functions and Role – Problems of Women Entrepreneurs – Suggestions for Development of Women Entrepreneurs – Rural Entrepreneurship – Need – Problems – How to Develop Rural Entrepreneurship.

### **TEXT BOOKS**

1. Gupta C.B and Srinivasan N.P. (2013): Entrepreneurial Development, Sultan Chand & Sons, New Delhi. (all the 5 units)
2. Jayashree Suresh(2013): Entrepreneurial Development – Margham Publications, Chennai.

### **REFERENCES**

1. Gupta C.B., "*Entrepreneurship development in India*" – Sultan Chand
2. Khanka S.S., "*Entrepreneurial Development*", S. Chand & Co., New Delhi.
3. Sarvanavel P, "*Entrepreneurial development*" – Ess Pee kay Publishing House.
4. Jaswer Singh Saini, Entrepreneurship Development, Deep and Deep publications, New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15203	BANKING SERVICES	3	1	0	4	2

**Maximum Mark 100 (Internal 50; external 50)**

## **OBJECTIVES**

1. To provide knowledge about the various banking terms.
2. To educate the students on the practical applications of banking services.

## **UNIT I -INTRODUCTION**

Banking and customer – meaning – definition – banking – customer – banker and customer relationship – opening of an account – types of accounts – closing of account – pass book – Know Your Customer – RBI Guidelines for KYC

## **UNIT II -COMMERCIAL BANKS**

Commercial Banks-classifications and functions - Reserve Bank of India – Functions of RBI – Credit Control Measures.

## **UNIT III - KINDS OF LOANS AND ADVANCES**

Loans and advances – principles – types – modes of creating charges – types of securities

## **UNIT IV - E BANKING SERVICES**

E – Banking – meaning and services – risks – managing risks – advantages and demerits of internet banking – debit card – credit card – ATM card – smart card – electronic transfer.

## **UNIT V - NEGOTIABLE INSTRUMENTS ACT 1881**

Negotiable Instrument Act 1881 – meaning and characteristics of promissory note – bill of exchange – cheque – crossing – endorsement – Paying Banker– Duties and Statutory Protections of Paying banker – Collecting Banker – Statutory Protections of Collecting banker - material alteration

## **TEXT BOOKS**

1. Santhanam, *Banking Theory Law and Practice*(2013), Margham Publications, Chennai, Edn (all the 5 units)
2. Sundharam K P M and P N Varshney(Edn 2013), *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi,

## REFERENCES

1. Gordon E and K Natarajan (Edn 2013 ) , “*Banking Theory Law and Practice*”, Himalayan Publishing, Mumbai,
2. Guruswamy(Edn 2013 ) S “*Banking Theory Law and Practice*”, Vijay Nicole Imprints Ltd, Chennai,

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15204	INDIAN ECONOMY	3	1	0	4	4

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

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

## UNIT I - INTRODUCTION

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

## UNIT II - NATIONAL INCOME

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

## UNIT III - AGRICULTURE IN INDIAN ECONOMY

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

## UNIT IV - INDUSTRIAL POLICY AND ECONOMIC DEVELOPMENT

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

Foreign trade: Composition, direction, and EXIM policy.

## TEXT BOOKS

1. Datt and Sundharam (2013): Indian Economy –S.Chand Publications. New Delhi



## REFERENCES

1. Sankaran(2013): – “*Indian Economy* –Margham Publications – Chennai
2. dhingra I.C. - *The Indian Economy*, Environment and policy — Sultand & Chand Publications, NewDelhi.
3. Misra and Puri – *Indian Economy* –Himalaya Publications. New Delhi

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CDC15201	QUANTITATIVE APTITUDE AND REASONING - I	2	0	0	2	2

## OBJECTIVES

- 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.

## 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

## REFERENCES

1. Agarwal R S, ‘*Quantitative Aptitude*’ S.Chand Publishers,2013
2. Agarwal R S, ‘*A modern approach to Logical reasoning*’ S.Chand Publishers

### SEMESTER – III

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15301	COMPANY ACCOUNTS – I	4	1	0	5	4

Maximum Mark 100 (Internal 50; external 50)

#### OBJECTIVES

1. To gain knowledge on accounting methods relating to business.
2. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

#### UNIT I - ISSUE OF SHARES

Issue of Shares and Debentures- Various Kinds – Forfeiture – Re-issue- Underwriting of Shares and Debentures.

#### UNIT II - REDEMPTION OF PREFERENCE SHARES AND DEBENTURES

Redemption of Preference Shares and Debentures – Purchases of Business – Profits prior to Incorporation

#### UNIT III - PREPARATION OF COMPANY FINAL ACCOUNTS

Preparation of Company Final Accounts – revised Schedule VI – Part I and Part II – Treatment of Fictitious Assets as per AS 26 - Computation of Managerial Remuneration

#### UNIT IV - VALUATION OF SHARES AND GOODWILL

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

#### UNIT V - INTERNAL RECONSTRUCTION

Alteration of Shares Capital – Internal Reconstruction and Reduction of Capital

**Note: (Theory: 20%; Problem: 80%)**

#### TEXT BOOKS

1. Reddy T.S. & Murthy A(2013), “*Corporate Accounting – Margham Publications*”, Chennai (all the 5 units)
2. Gupta R.L. & Radhaswamy M, “*Sultan Chand & Sons*”, New Delhi

## REFERENCES

1. Shukla M.C.Grewal, T.S.Gupta S.C (2013): “*Advanced Accounts* – S.Chand & Co. Ltd, New Delhi.
2. Jain & Narang, “*Advanced Accountancy* – Kalyani Publishers
3. Iyengar S.P, *Advanced Accounting* - Sultan Chand & Sons, New Delhi
4. Dr.Ganesan S and Kalavathy S.R., Thirumalai Publications, Nagarkoil.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15302	BUSINESS LAWS	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

1. To understand the concepts of business law
2. To understand the procedure of application of the business law in various aspects

## UNIT I - INTRODUCTION TO INDIAN CONTRACT ACT

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

## UNIT II - BREACH OF CONTRACT

Capacity-Free consent, Void and Voidable agreements –Illegal agreements - Performance -Tender-Quasi contract-Discharge-Remedies for breach of contract

## UNIT III - BAILMENT AND PLEDGE

Bailment – Meaning and Definition - Rights and Duties - Pledge – Difference Between Bailment and Pledge - Indemnity and Guarantee

## UNIT IV - CONTRACT OF AGENCY

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

## UNIT- V SALE OF GOODS ACT

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

## TEXT BOOKS

1. Kapoor, N D (2010), Business Laws, Sultan Chand and Sons, New Delhi.(all the 5 units)
2. Sreenivasan, M R (2012) Business Law, Margham Publications, Chennai.

## REFERENCES

1. Dhandapani, M V, *Business Laws, Sultan Chand and Sons*, New Delhi.

2. Pillai R S N, *Business Laws*, S Chand, New Delhi
3. Gofna, *Mercantile Law*, S Chand, New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15303	CORPORATE GOVERNANCE	3	1	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

## **OBJECTIVE**

1. This paper is to introduce students to the concepts of corporate governance.
2. It broadly covers the major components, important stakeholders and highlights the contemporary issues in the field.

## **UNIT I - PRINCIPLES OF CORPORATE GOVERNANCE**

Definition of key terms (Governance and Corporation) Meaning of corporate governance – Difference between governance and management – Agency theory, transaction cost theory and stakeholder theory – Consequences of poor corporate governance.

## **UNIT II - INTERNATIONAL CODES AND PRINCIPLES**

Evolution of the concept 'corporate governance' internationally – UK Corporate Governance Code – OECD Principles and King Report – Other committees

## **UNIT III - INDIAN CORPORATE GOVERNANCE**

Evolution in India: History (till 1947) – From Independence to Liberalization policy – 1990 to till date – Committees – Changes in company finance – Changes in capital market – Response of Indian business houses – Corporate governance in 21<sup>st</sup> Century

## **UNIT-IV MAJOR STAKEHOLDERS AND STRUCTURE**

Board of Directors/Governing Board – Senior Executives – Important Stakeholders – Reporting to Stakeholders – External Audit – Internal Control – Grievance protection and disclosures – Professional ethics

## **UNIT V - CURRENTS TRENDS**

Corporate Social Responsibility – Ethics and corporate governance – Case studies (Wipro, Infosys and Reliance)

## TEXT BOOKS

1. Jayati Sarkar & Subrata Sarkar(2012) Corporate Governance in India, , Sage,
2. Subash Chandra Das(2008), Corporate Governance in India: An Evaluation, PHI,

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15304	HUMAN RESOURCE MANAGEMENT	3	1	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVE

1. To understand the basic concepts or Human Resource Management and its relevance incorporate world.
2. The course explores the present national and International scenario.

## UNIT I - INTRODUCTION

Human resource management – meaning – definition – scope – importance – objectives – qualities of HR managers – functions of HRM - HR policies–evolution of of HRM.

## UNIT II - HUMAN RESOURCE PLANNING

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

## UNIT III - PERFORMANCE APPRAISAL

Training and development - objectives- importance – training process - methods of training – development - performance appraisal - various types of performance appraisal, career development

## UNIT IV - MOTIVATION

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 - INDUSTRIAL RELATIONS

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 BOOKS

1. Dr. Gupta C.B (2013): Human Resource Management, Sultan Sand Publications, New Delhi. (all the 5 units)

## REFERENCES

1. Edwin Flippo (2011) "*Personal management*", Tata-McGraw Hill Publications
2. Tripathi (2010): "*Human Resource Management*", Sultan Chand Publications

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCM15304 UAF15305 UIS15305 UCC15305	BUSINESS STATISTICS – I	4	1	0	5	4

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

### OBJECTIVES

1. To provide a strong foundations in the principles of statistics.
2. To apply statistical techniques for business applications.
3. To emphasis only applications no proof required.

### UNIT I - INTRODUCTION

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

### UNIT II - DATA COLLECTION

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 - TABULATION AND PRESENTATION OF DATA

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

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 - PROBABILITY AND THEOREMS

Random experiment – 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.

### **TREATMENTASIN**

#### **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) and **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.

**Question Pattern: Theory : 20% ; Problem : 80%.**

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E51	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	3	0	0	3	2

**Maximum Mark 100 (Internal 50; external 50)**

### **OBJECTIVES**

1. To introduce the students to the investment and securities concepts.
2. To explain the fundamental and technical analysis of portfolio

### **UNIT I - INTRODUCTION**

Investment – Speculation – Gambling and investment – Investment objectives – Investment process, Investment alternatives – Negotiable securities – Non-Negotiable securities – Mutual Funds

### **UNIT II - PRIMARY MARKET**

New Issues Market (Primary market) – Parties involved in the new issue – Placement of the issue – Pricing of New issues – History of stock exchanges in India – Functions of Stock Exchange – Regulatory frame work – Meaning – BSE, NSE, ISE, OTCEI and NSDL

### **UNIT III - SEBI AN OVERVIEW**

Objectives of SEBI – Functions of SEBI – Organisation of SEBI – SEBI'S Role in the primary Market – Secondary Market and SEBI – Critical Review of SEBI

### **UNIT IV - FUNDAMENTAL ANALYSIS**

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis, Technical Analysis – Assumption – Technical tools – Dow theory Major Trends – Odd Lot Trading.

### **UNIT V -PORTFOLIO CONSTRUCTION**

Portfolio Construction – Approaches in Portfolio construction – Determination of objectives – Selection of portfolio – Markowitz Model – The Sharpe Index Model – Capital Asset pricing mode (CAPM) – Portfolio Revision – Formula plans – Assumptions, Constant rupee value plan – Constant ratio plan and variable ratio plan.

**Note: 100 % theory**



## TEXT BOOKS

1. Prasanna Chandra (2013): Investment Analysis and Portfolio Management, Second Edition, Tata cGraw Hil, New Delhi. (first 4 units)
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publication. (5<sup>th</sup> units)

## REFERENCES

1. Preeti singh (2009): "*Investment Management*", Himalaya Publishing House
2. V.A. Avadhani (2011): "*Investment Management*", Himalaya Publication House, Mumbai.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E52	BUSINESS ENVIRONMENT	3	0	0	3	2

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

## OBJECTIVE

1. To understand business environment
2. To understand its significance in business.

## UNIT I- BUSINESS ENVIRONMENT

The concept of Business Environment – cultural, legal, and social environment - their impact on business strategic decisions

## UNIT II- POLITICAL ENVIRONMENT

Political Environment-Government and Business relationship in India-Provisions of Indian constitution pertaining to business

## UNIT III- SOCIAL ENVIRONMENT

Social environment-Cultural heritage-social attitudes-Impact of foreign culture-castes and communities-joint family systems-linguistic and religious groups-Types of social organization-social responsibilities of business

## UNIT IV- ECONOMIC ENVIRONMENT

Economic Environment-Economic systems and their Impact of business-Macro economic parameters like GDP-growth rate population-Urbanization-Fiscal deficit-Plan investment-Per capita income and their impact on business decisions-Five Year Planning.

## UNIT V- FINANCIAL ENVIRONMENT

Financial Environment-Financial system-Commercial banks-Financial Institutions- Reserve Bank of India (RBI) - Stock Exchange-Industrial Development Bank of India(IDBI)-Non Banking Financial Companies.

### TEXT BOOK

1. Justin Paul(2012), "*Business Environment*", Tata McGraw Hill Publishing, Co. Ltd., New Delhi
2. Suresh Bedi, Mdu, Rohtak(2010), "*Business Environment*", Excel Publishing, India.

### REFERENCES

1. Shaikh Saleem, "*Business Environment*", Pearson Education Pvt. Ltd., India
2. Chidambaram, "*Business Environment*", Vikas Publishing House Pvt., India
3. John Kew, John Stredwick, "*Business Environment*", Jaico Publishing House, New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CDC15301	QUANTITATIVE APTITUDE AND REASONING - II	2	0	0	2	2

### OBJECTIVES

- 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.

### UNIT-I

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

### UNIT-II

Data Interpretation- Data Sufficiency- Mensuration- Permutation and Combination 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

## REFERENCES

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

## SEMESTER – IV

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15401	COMPANY ACCOUNTS – II	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVE

1. To gain accounting knowledge in advanced corporate accounting.
2. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

### UNIT I - Amalgamation and Absorption

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – (Simple Problems Only)

### UNIT II - Holding Companies Accounts

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Consolidated Balance Sheet (Inter Company Investment Excluded) (Simple Problems Only)

### UNIT III - Bank Accounts

Bank Accounts: Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (As per New provisions). Preparation of Final Accounts for General Insurance: (As per IRDA provisions) – Form A – RA, Form B- PL, Form C- BS – (Excluding Life Insurance)

### UNIT IV -Liquidation of Company Accounts

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs

### UNIT V -Inflation Accounting

Inflation Accounting (Accounting for Price level changes) – Methods - Limitations - Human Resources Accounting – Mechanized Accounting. (Theory)

### TEXT BOOKS

1. Reddy T.S. & Murthy A (2013): “*Corporate Accounting – Margham Publications*”, Chennai. (all the 5 units)
2. Gupta R.L. & Radhaswamy M (2013):, Sultan Chand & Sons, New Delhi.

### REFERENCES

1. Shukla M.C.Grewal, T.S.Gupta S.C., “*Advanced Accounts*”– S.Chand & Co. Ltd, New Delhi.

2. Jain & Narang, “*Advanced Accountancy*” – Kalyani Publishers.
3. Iyengar S.P, “*Advanced Accounting*” - Sultan Chand & Sons, New Delhi.
4. Dr.S.Ganesan and S.R.Kalavathy, *Thirumalai Publications*, Nagarkoil.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15402	COMPANY LAW & SECRETARIAL PRACTICE - I	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

### **OBJECTIVES**

1. To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India.
2. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

### **UNIT I - INRODUCTION**

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 1956 ( Overview ) - The Company Secretaries Act, 1980 ( Overview ) . Company act features with amendments of Act 2013.

### **UNIT II - COMPANY SECRETARY**

Secretary - Definition - Types of Secretaries - Company Secretary – Legal Position - Qualification - Appointment of Rights, Duties and Liabilities – Dismissal of Company Secretary.

### **UNIT III - FORMULATION AND PROMOTION OF COMPANY**

Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter – Preliminary Contracts - Duties of Secretary at the Promotion stage.

### **UNIT IV - MEMORANDUM AD ARTICLES OF COMPANY**

Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

## UNIT V - CAPITAL STRUCTURE OF COMPANY

Share Capital - Meaning Kinds - Alteration of Capital - Reduction of Capital - Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

### TEXT BOOKS

1. N.D.Kapoor,(2011) : Elements of Company Law, Sultan Sons Publications, New Delhi(all the 5 units)

### REFERENCE

1. Avtar Singh(2013):: "*Company Law & Secretarial Practice*". 2012 edition
2. Balachandran (2013): "*Company Law & Secretarial Practice*", Sulthan Chand & Sons, New Delhi 2011edition

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15403	BUSINESS TAXATION	3	1	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVE

1. To enable the student to understand the importance of indirect taxes.
2. To understand the various indirect taxes levied in India.

## UNIT I - INTRODUCTION

Objectives of Taxation – Canons of Taxation – Evolution and History of Tax System in India – Direct and Indirect Taxes – Meaning and Types

## UNIT II - CENTRAL EXCISE DUTY

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty — Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate Provisions.

## UNIT III - CUSTOMS DUTY

The Customs duty – Levy and Collection of customs duty – Organization of the customs department – Officers of the customs – Powers – Appellate machinery — offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

#### **UNIT IV - CENTRAL SALES TAX ACT**

Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

#### **UNIT V - VALUE ADDED TAX**

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT — Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

#### **TEXT BOOKS**

1. Reddy T.S. & Dr. Hariprasad Reddy(2013), Business Taxation, Margham Publications, (all the 5 units)

#### **REFERENCES**

1. Central Excise & Customs Act.
2. Central Sales Act
3. Radhakrishnan, Business Taxation –Kalyani Publishers,

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15404	BUSINESS ETHICS	3	1	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

#### **OBJECTIVES**

1. To understand business ethics as part of ethics and to see how it relates to economics and politics in the search for human flourishing.
2. To familiarize oneself with the theory and practice of managing ethics in organizations.

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

Role and importance of Business Ethics and Values in Business - Definition of Business Ethics Impact on Business Policy and Business Strategy - Role of CEO - Impact on the Business Culture.

#### **UNIT II - TYPES OF ETHICS**

Types of Ethical issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination

#### **UNIT III - INTERNAL ETHICS**

Ethics Internal - Hiring - Employees - Promotions - Discipline - Wages - Job Description - Exploitation of employees.

#### UNIT IV - EXTERNAL ETHICS

Ethics External - Consumers - Fair Prices - False Claim Advertisements - Environment Protection - Natural - Physical - Society - Relationship of Values and Ethics - Indian Ethos - Impact on the performance.

#### UNIT V -SOCIAL AUDIT

Vendors - Government – Social Cost Benefit Analysis- Social Audit

#### TEXT BOOKS

1. David J. Fritzsche (2013) - Business Ethics: A Global & Management Perspective - Tata McGraw-Hill, New Delhi (all the 5 units)

#### REFERENCES

1. Memoria & Menoria - *Business Policy*
2. Ramaswamy Namakumari - *Strategic Planning* - Corporate Strategy - MacMillan India Ltd
3. Velasquez - Business Ethics - Prentice - Hall of India
4. Dr.S. Shankaran - Business Ethics & values

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCM15404	BUSINESS STATISTICS - II	4	1	0	5	4
UAF15405						
UIS15405						
UCC15405						

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

#### OBJECTIVE

1. To apply Statistical analysis for decision making process.
2. To apply Statistical tools for business applications.



## **UNIT I - CORRELATION AND REGRESSION**

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 NUMBER**

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 -TIME SERIES AND AVERAGE METHOD**

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**

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

## **UNIT V - LINEAR PROGRAMMING**

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

## **TEXT BOOK**

1. R. S. N. Pillai & 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**

1. Pillai R. S. N., & Bagavathi, V. (2009), "*Statistics, Theory and Practice*", 7<sup>Th</sup> Edition, S. Chand Ltd, New Delhi.

## **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, Ganapathy 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 Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E53	CORPORATE FINANCE	3	0	0	3	3

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

1. To make the students to have through knowledge about corporate sector
2. To enable the students to obtain the corporate social responsibility

## UNIT I - INTRODUCTION

Corporate Finance - Nature and Importance – Objectives – Functions of Finance Manager – Sources of raising finance - Long term – short term.

## UNIT II - CORPORATE FINANCIAL PLANNING

Corporate Financial Planning – Importance - need – Problems in Corporate Financial Planning - Overtrading – Under trading – Over and Under Capitalization.

## UNIT III - CAPITAL MARKETS

Capital Markets - Primary Markets – Secondary Market – Functions - SEBI Guidelines relating to Capital markets – Recent trend in Capital market.

## UNIT IV - INDUSTRIAL FINANCIAL INSTITUTIONS

Industrial Financial Institutions – IFCI – SFC – IDBI – ICICI – IRCI – Credit Guarantee Corporation – Challenges of financing Corporate growth – Public corporations – Private Corporation – Government Policies on Industrial Finance.

## UNIT V - CORPORATE GOVERNANCE

Corporate Governance – Meaning – Objectives – Shareholding Structure – Management Structure and Processes – Stakeholders relationship - Transparency and disclosures – Financial Disciplines.

## TEXT BOOK

1. Kucghal S.C., (2012):Corporate Finance, Sultan Chand Publications, New Delhi (all the 5 units)

## REFERENCES

1. Khan Y. and Jain P.J. (2013): "*Financial Mangement*", Tata McGraw-Hill Education,
2. Gurusamy S (2011): "*Financial Services*", Margham Publications, Chennai

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E54	ORGANIZATIONAL BEHAVIOUR	3	0	0	3	2

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

## OBJECTIVES

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

## UNITI - ORGANIZATIONAL BEHAVIOR

Need and scope of organizational behavior – theories of organization – individual difference Vs group intelligence tests – measurement of intelligence – personality tests – nature – types and uses of protection.

## UNIT II - ORGANIZATIONAL CULTURE AND CLIMATE

Organizational culture and climate – organizational effectiveness – organizational counseling and guidance.

## UNIT III - MOTIVATION

Motivation – motivational techniques – job stratification – meaning factors – theories measurement – morale – importance – employee attitudes and behavior and their significance to employee productivity.

## UNIT IV - Work environment

Work environment – good housekeeping practice design of work place – fatigue – cause and prevention and their importance – leadership – types of leadership.

## UNITV - GROUP DYNAMICS

Group dynamics – cohesiveness – co operation – competition – conflicts – resolution – sociometry – group norms – role position status.

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

## TEXT BOOK

1. Vipin B kumar, S Gopinadhan(2013), OrganisationalBehaviour, Himalayan Publishing House, New Delhi
2. Fayyaz Ahmad, Nazir Ahmad Gilkar, Javid Ahmed Darzi(2011), OrganisationBehaviour, Atlantic Publishing, India.

## REFERENCES

1. Suja R Nair, OrganisationalBehaviour, "*Himalayan Publishing House*", New Delhi
2. Shajahan S & LinuShajahan, "*Organisation Behaviour*", New Age International (P) Ltd., Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CDC15401	COMMUNICATION SKILLS	2	0	0	2	2

## OBJECTIVES

- Communicate fluently
- Develop skills in listening, speaking, reading and writing

## 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 speech through 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, e-mails, 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.

### **REFERENCES**

1. Soft Skills- Know You and Know the World, Author-Dr.K.Alex, Chennai, 2007

## SEMESTER – V

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15501	PRACTICAL COST ACCOUNTING	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVES

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

### UNIT I - INTRODUCTION

Cost Accounting-Nature and scope- concepts and classifications – Installation of costing systems, cost centers and profit centers - Cost sheets- tenders-Quotation

### UNIT II - MATERIAL COSTING

Material control – meaning, objectives , need, organization of material control – techniques of material control – ABC Analysis –VED Analysis – EOQ – Stores control – meaning –levels of stocks – pricing of material issues – FIFO, LIFO, Simple and Weighted Average Methods.

### UNIT III - LABOUR COST

Labour cost – computation and control - Time keeping - Methods of wage payment – Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

### UNIT IV - OVERHEADS

Overheads – meaning - Classification of overheads – Allocation and Apportionment of overheads – Primary and Secondary Distribution of overheads.

### UNIT V - MACHINE HOUR RATE

Absorption and Control of Overheads – Machine Hour Rate – Labour Hour Rate.

**Note: (Theory : 20%; Problem : 80%)**

### TEXT BOOK

1. T S Reddy & Y Hari Prasad Reddy(edition 2012.), Cost Accounting, Margham Publications, (all the 5 units)
2. Maheswari S N (2013): Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi. (all the 5 units)

## REFERENCES

1. Reddy T S & Y Hari Prasad Reddy,(2012)., “*Cost Accounting*”, Margham Publications
2. Iyengar S P(2013): “*Cost Accounting Principles and Practice*”, Sultan Chand & Sons, New Delhi.
3. Pillai R S N & V Bagavathi (2013): “*Cost Accounting*”, S.Chand Publications, new Delhi
4. Jain S P, K L Narang (2013): “*Cost Accounting*”, Kalyani Publishers, New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15502	INCOME TAX LAW & PRACTICE – I	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

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

## UNIT I - INTRODUCTION

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 - INCOME FROM SALARY

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

## UNIT III - INCOME FROM HOUSE PROPERTY

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

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 - ASSESSMENT PROCEDURES

Filing of return of income assessment procedure in brief – due date of Filing the return – defective return – Belated return – revised return – self assessment – Best judgment assessment – various income tax authorities.

**Note: (Theory : 20%; Problem : 80%)**

### TEXT BOOK

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. (all the 5 units)
2. Reddy T S & Hariprasad Reddy Y - Income Tax Theory, Law and Practice, Margham Publication, Chennai (all the 5 units)

### REFERENCES

1. Bhagavathi Pasad , *"Income Tax Law and Account "*– Vishwa Prakasan, New Delhi
2. Vinod K. Singhanian, *"Students Guide to Income Tax"*, Taxman.Publication, New Delhi

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15503	COMPANY LAW AND SECRETARIAL PRACTICE - II	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVES

1. To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India.
2. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

## UNIT I - BORROWING PROCEDURES

Borrowing Powers: Meaning - Ultra Virus Borrowing - Mortgages and Charges - Fixed and Floating Charges - Registration of Charges - Legal Provisions - Effects and Consequences of Non registration of Charge - Debentures - Definition - Kinds - Guidelines for the issue of debentures - Duties of a Secretary - Comparison between a Shareholder and a Debenture Holder.



## **UNIT II - BOARD OF DIRECTORS**

Company Management : Introduction - Directors - Qualification - Disqualification - Appointment - Vacation - Removal - Specific powers of Directors - Duties of Directors - Liabilities of Directors.

## **UNIT III - MEETINGS AND ITS PROCEDURES**

Meetings and Procedures : Introduction - Kinds of Meetings - Meetings of Share Holders - Statutory Meeting - Annual General Meetings - Extra Ordinary General Meeting - Class Meetings - Board Meetings - Secretarial Work Relating to Meetings - Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll - Proxy - Quorum - Chairman of Meeting - Duties of Secretary.

## **UNIT IV -DIVIDEND PROCEDURES**

Dividend: Definition - Rules regarding Dividends - Secretarial procedure regarding payment of Dividends - Accounts - Statutory Books - Books of Accounts - Annual Accounts and Balance Sheet - Secretarial Duties.

## **UNIT V - WINDING UP OF COMPANY**

Winding Up: Meaning - Modes of Winding Up - Compulsory Winding up - Voluntary winding up - Winding up subject to supervision of court - Duties of Secretary in respect of winding up - Consequences of Winding up - Liquidators - Duties and powers of Liquidator.

## **TEXT BOOKS**

1. Kapoor N.D. (2013):Elements of Company Law, Sultan Chand & Sons Publications, New Delhi (all the 5 units)

## **REFERENCES**

1. Avtar Singh (2013): "*Company Law & Secretarial Practice*".
2. Balachandran(2011) : "*Company Law & Secretarial Practice*", Sulthan Chand & Sons, New Delhi

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15504	COMPUTER APPLICATION IN ACCOUNTING	0	0	4	4	3

### TALLY

- 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 Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E01	FINANCIAL MANAGEMENT	4	0	0	4	3

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

## **OBJECTIVES**

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

## **UNIT I - INTRODUCTION TO FM**

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. Objectives / goals of finance function – financing decisions – investment decision – importance of finance planning - problems in financial forecasting.

## **UNIT II - CAPITAL STRUCTURE**

Capital structure 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**

Cost of capital - Measurement WACC – MCC and value of the firm – Factors in dividend policy of firm – dividend relevancy – Company law provisions on dividend payment.

## **UNIT IV - INVESTMENT DECISIONS**

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**

Working Capital Management – working capital cycle – forecasting of working capital requirement – factors influencing working capital – different components – inventory – cash – receivables – credit policies – Collection policies.

**Note: (Question Paper Pattern 100% Theory)**

## TEXT BOOK

1. I.M. Pandey(2013), Financial Management, Vikas Publication, New Delhi. (all the five units)
2. Babatosh Banerjee, Financial Policy and Management Accounting, The World Press, Calcutta.

## REFERENCES

1. Vanhome J, "*Financial Management & Policy*", Pearson Education, Delhi.
2. Brealey and Myers, "*Principles of Corporate Finance*", McGraw Hill, India.
3. Prasanna Chandra(2009), "*Financial Management Theory and Practice*", TMH, New Delhi

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E02	MERCHANT BANKING	4	0	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

1. To enable the students to understand Merchant banking and its services to corporate sector.
2. To equip students about the Capital Market and functions of Portfolio Manager.

## UNIT I -INTRODUCTION

Merchant Banking – Definitions and Functions –Regulatory Framework –Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities.

## UNIT II –PUBLIC ISSUE MANAGEMENT

Public Issue Management –Functions and Mechanism –Categories of Issue –Issue Manager –Category and Restrictions Activities Involved in Public issue Management – Marketing of New Issues Methods –Pricing of Rights and Other Public Issues

## UNIT III – POST ISSUE MNGEMENT

Post Issue Management –Allotment / Dispatch of Shares / Refunds –Basis of Allotment –Procedure –Listing Requirements of Stock Exchanges –Advantages –Listing Requirements of OTCEI

## UNIT IV – CAPITAL MARKET INSTRUMENTS

Capital Market Instruments –Meaning and Types –Commercial Paper –Issue of Commercial Paper –Usance –E-nomination –Ceiling –Mode of Issue –Credit Syndication –For Long Term and Working Capital

## UNIT V – PORTFOLIO MANAGEMENT

Port Folio Management –Functions –Registration of Port-folio Managers –Obligation – Investment of Client Funds –Maintenance of Book and Accounts –Reports to be Furnished –Code of Conduct

## TEXT BOOKS

1. Machiraju H.R. (Edn 2009), Merchant Banking, New Age International, New Delhi
2. Dr.S.Guruswamy(Edn 2014), Merchant Banking and Financial Services, Vijay Nichole, Chennai

## REFERENCES

1. ATreatise on Merchant Banking, “*Skylark Publications*”, New Delhi
2. Dr. J.C.Verma (Edn 2011), “*A Manual of Merchant Banking*”, Bharath Law House, New Delhi
3. Dr.V.Balu (Edn 2010), “*Merchant Banking and Financial Services*”, Sri Venkateswara Publications, Chennai

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E03	LABOUR LAWS	4	0	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

1. To understand the Acts that protects the employees.
2. To understand the rights available for employees.

## UNIT I - TRADE UNION ACT 1926

Trade Union Act 1926 – Payment of Bonus Act. Objectives and conditions of Bonus Act.

## UNIT II - MINIMUM WAGES ACT 1948

The Minimum Wages Act, 1948- Objectives of the Labor laws Fixation of minimum **rates** of wages - working hours and determination of wages and claims.

### UNIT III -INDUSTRIAL DISPUTES ACT 1947

Introduction to Law of Industrial Disputes Act, 1947: Historical Aspects-Master and slave relationship-Industrial revolution-Laissez-faire state-Impact of Constitution on Labour provision; Definition and law relating to Appropriate Government- Award and settlement- Industry-Industrial Dispute- Workman. Strikes and Lock-out

### UNIT IV - THE EMPLOYEES STATE INSURANCE ACT 1948 AND PROVIDENT FUND ACT 1952

The Employees State Insurance Act, 1948: Corporation, Standing Committee and Medical Benefit Council; Contributions; Benefits; Adjudication of disputes and Claims; Penalties.

The Employees Provident Fund Act, 1952: Employees Provident Fund Scheme and Authorities; Miscellaneous.

### UNIT V - THE FACTORIES ACT 1948

The Factories Act – 1948. The Factories Act- its essential features, Safety, Health and Welfare measures.

### TEXT BOOK

1. P.Iyengar & BK Goyal(2012 edition) - Mercantile Law with Industrial Law S–R.chand & Co., (all the 5 units)

### REFERENCES

1. *Mercantile Law with Industrial Law* by N.D.Kapoor 2012 edition
2. Industrial Law – Taxmann’s Publication.2012 edition
3. S.N.Mishra – Labour Laws 2012 Edition

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E04	INSURANCE MANAGEMENT	4	0	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVES

1. To impart knowledge on the basic principles of Insurance Law.
2. To equip students about the different kinds of Insurance. .

### UNIT I -INTRODUCTION

Insurance Meaning – Definition, Nature, Functions, and Importance – Benefits of Insurance – Definition of Risk and uncertainty – Classification of Risk – Methods of Handling Risks – Management of Risk – Principles of Risk Insurance.

### UNIT II –TYPES OF INSURANCE

Reinsurance – Types – Double Insurance – Classification of Insurance – Contract of Insurance – Insurance Documents – Essential Features of Life Insurance – Assignment and Nominations.

### **UNIT III – MARINE INSURANCE**

General Insurance – Types – Marine Insurance – Essential elements – Kinds of Marine Insurance policies – Marine Losses and abandonment.

### **UNIT IV – GENERAL INSURANCE**

Fire Insurance – Fundamental principles – Types of Fire policies – Type of Losses – Fidelity  
Guarantee Insurance – Motor vehicle Insurance – Health Insurance

### **UNIT V – REGULATORY AUTHORITY OF INSURANCE**

Fidelity Guarantee Insurance – Property Insurance – Public Liability Insurance – Insurance Regulatory and Development Authority (IRDA)

### **TEXT BOOKS**

1. Dr. P. Periasamy (Edn 2010), Principles and Practice of Insurance — Himalaya Publishing House. Mumbai
2. P.K.Gupta (Edn 2011), Fundamentals of Insurance — Himalaya Publishing House, Mumbai

Subject Code	Title of the Subject	General Subject	L	T	Total of LTP	C
UES15501	ENVIRONMENTAL STUDIES		3	0	0	3

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

INSTRUCTIONAL OBJECTIVES	
To enable 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 values-hot 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 pollution- e-waste management- Disaster management: Natural and manmade-food/earthquake/cyclone, tsunami and landslides.

## **UNIT V - 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.

## **REFERENCE**

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

## **E-BOOK**

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

## SEMESTER – VI

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15601	MANAGEMENT ACCOUNTING & PRACTICES	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVES

1. To gain knowledge of basic concepts and their applications in the area of Management Accounting.

**UNIT I** - Management Accounting - Meaning, objectives, functions - Advantages and limitations - Differences between Financial accounting and management accounting - Financial statement analysis –Various kinds of Techniques- Comparative and common size statements - Trend Analysis.

**UNIT II** - Ratio analysis - Meaning, significance, advantages and limitations of Ratio analysis - Classification of accounting ratios - Basic purposes of various ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

**UNIT III** - Fund Flow Analysis - Meaning - Concept of fund - Sources and uses of funds - Fund flow statement - Uses of fund flow statement - Cash Flow Analysis - Meaning - Preparation of Cash Flow Statement - Objectives and limitations of cash flow statement - Differences between fund flow statement and cash flow statement.

**UNIT IV-** Budget and Budgetary control - Meaning, objectives, Advantages and limitations of budgetary control - Functional budget - Flexible Budget. (Simple problems only)

**UNIT V** - Marginal Costing – Meaning, Definition- Difference between Absorption Costing and Marginal Costing – CVP Analysis – BEP Analysis – Break Even Chart. (Excluding Decision – Making Problems) Rate of Return Method and Accounting Rate of Return Method.

**Note: (Theory : 20%; Problem : 80%)**

### TEXT BOOK

1. Reddy T.S. and Hari Prasad Reddy (2013):Management Accounting, Margham Publications, Chennai (all the 5 units)

## REFERENCE

1. Maheswari S.N. (2013): “*Management Accounting*”, Sultan Chand, New Delhi
2. Gupta S.P. (2013): “*Management Accounting*”, Sultan Chand, New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15602	INCOME TAX LAW & PRACTICE – II	4	1	0	5	4

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

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

## UNIT I - INCOME FROM CAPITAL GAINS

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

Income from other sources – as a residuary head of income – their computation – grossing up – deduction in computing income under this head and other related provisions.

## UNIT III - CLUBBING OF INCOMES

Clubbing of income – transfer of Income without the transfer asset – Circumstances under which the individual is assessable in respect of remuneration of spouse – Assessability of income from assets transferred to spouse, sons, wife, other 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

Permissible deductions from gross total income – Sec 80 CC to 80 O

## UNIT V - ASSESSMENT PROCEDURES

Assessment of Individuals – Partnership firms and association of persons.

**Note: (Theory : 20%; Problem : 80%)**

## TEXT BOOK

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. (all the 5 units)
2. Reddy T S & Hariprasad Reddy Y, Income Tax Theory Law and Practice, Margham Publications, Chennai (all the 5 units)

## REFERENCES

1. Bhagavathi Pasad , “*Income Tax Law and Account* “– Vishwa Prakashan, New Delhi
2. Vinod K. Singhanian, “*Students Guide to Income Tax*”, Taxman.Publication, New Delhi

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15603	INTERNET CONCEPTS	1	0	4	5	3

### LIST OF EXPERIMENTS

1. Creating an E-mail ID
2. Creating a text file and send to E-mail
3. Downloading files, text, pictures from E-mail.
4. Checking E-mail.
5. Searching Search Engine
6. Inserting a text file into web.
7. Sending a group of members to different user
8. Chatting
9. Create a simple webpage using HTML.
10. Use frames to Include Image and Videos.
11. Add a Cascading Style sheet for designing the web page.
12. Design a simple online test web page in PHP.
13. Design of a website.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15604	PROJECT WORK AND VIVA VOCE	4	1	0	5	4

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

### 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

<b>Subject Code</b>	<b>Title of the Subject</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total of LTP</b>	<b>C</b>
UCC15E05	RESEARCH METHODOLOGY	3	1	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

### **OBJECTIVES**

1. To gain insights into how scientific research is conducted.
2. To help in critical review of literature and assessing the research trends, quality and extension potential of research and equip students to undertake research.

### **UNIT I - INTRODUCTION**

Research Methodology – meaning - Definition - Objectives - importance –limitation of research methods.

### **UNIT II - TYPES OF RESEARCH**

Types of Research - Research Purposes - research problems - Research Design.

### UNIT III - SAMPLING METHODS

Sampling Design - Different Types of Sampling Design - Simple Random - Sampling - Stratified Random Sampling - Systematic Sampling - Cluster Sampling - Area Sampling - Multistage Sampling

### UNIT IV - METHODS OF DATA COLLECTION

Methods of Data Collection - Collection of Primary Data –secondary data - Drafting Questionnaire - Data Collection through Questionnaire - Data Collection through Schedules - Collection of Secondary Data

### UNIT V - RESEARCH REPORTS

Research Reports - Structure and Components of Research Report, Types of Report, Layout of Research Report, Mechanism of writing a research report

### TEXT BOOK

1. C.R. Kothari(2013): Research Methodology Methods and Techniques, 2/e, VishwaPrakashan,, (all the 5 units)
2. Bendat and Piersol(2001), Random data: Analysis and Measurement Procedures, Wiley Interscience,.

### REFERENCES

1. Richard I Levin amp; David S.Rubin(2005), “*Statistics for Management*”, 7/e. Pearson Education,.
2. Donald R. Cooper, Pamela S. Schindler(2006.), “*Business Research Methods*”, 8/e, Tata McGraw-Hill Co. Ltd.,

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E06	SERVICES MARKETING	3	1	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

### OBJECTIVES

1. To understand the services provided to the customers
2. To impart the role of marketing in service

### UNIT I- INTRODUCTION

Concept of service in marketing – Growth of service markets – classification of services – consumer services and industrial services – significance of services in buyers market and sellers market.

## UNIT II - BANKING SERVICES MARKETING

Marketing of banking services – Consumer Services – efficiency Vs. Productivity – Programming the marketing effort to suit consumer needs – professional approach and promotion strategies – Customer satisfaction in Service marketing.

## UNIT III - FINANCIAL SERVICES MARKETING

Marketing of financial services – Investment and merchant banking services – challenges before financial institutions customer choice and culture – Need for diversification.

## UNIT IV- ENTERTAINMENT SERVICES MARKETING

Marketing of Entertainment services – catering and Tourism Role of transport services – Need for better public relations – Importance of service positioning –Event Management

## UNIT V- PROFESSIONAL SERVICES MARKETING

Marketing of professional services – Insurance services entrepreneurial services and Health Care Services – Role of Agencies involved – need for demand oriented approach – awareness – A deciding factor of success.

## TEXT BOOK

1. Vasanti Venugopal and Raghu(2012)V.N.Services Marketing, – Himalaya Publishing House, 5<sup>th</sup> edition. (all the 5 units)
2. Christopher Lovelock (2012) , Services Marketing, Pearson Education, Global Edition, 7<sup>th</sup> Edition.

## REFERENCES

1. C.B. Memoria & R L Joshi(2013), “*Principles and Practice of Marketing in India*”, India or Oscar Publications, New Delhi.
2. S.A. Sherlekar & R Kirshnamoorthy (2013): “*Marketing Management*”, Himalaya Publications, 14<sup>th</sup> Edition

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E07	THEORY OF MONEY & BANKING	3	1	0	4	3

Maximum Mark 100 (Internal 50; external 50)

## OBJECTIVE

1. To provide knowledge about the various banking terms.
2. To educate the students on the practical applications of banking services.

## UNIT I - INTRODUCTUION

Introduction to Money – Kinds, Functions and Significance – Demand for and Supply of Money – Monetary Standards – Gold Standard – Bimetallism and Paper Currency Systems – Paper Money – Money Market.

## UNIT II - COMMERCIAL BANKS

Commercial Banking – Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Bank Assets – Banking Structure – Clearing Houses.

## UNIT III - CENTRAL BANKING

Central Banking – Evolution – Definition – Concepts – Functions – Qualitative Methods of Credit Control.

## UNIT IV - FOREIGN EXCHANGES MARKETS

Foreign Exchanges – Exchange Market and Rates of Exchange – Exchange Control.

## UNIT V - KINDS OF BANKS

Indian Banking – Reserve Bank of India – Organization – Management - Functions – NABARD – State Bank of India – Exchange Banks – Commercial Banks - Indigenous Banks – Co-operative Banks.

## TEXT BOOK

1. K.P.M. Sundharam(2013): Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi. (all the 5 units)

## REFERENCES

1. Vasudevan, S.V. *Theory of Banking* - S.Chand & Company Ltd., - New Delhi.
2. K.P.M. Sundharam, P.N. Varshney (2013): "*Banking Theory Law & Practice*" - Sultan Chand & Sons - New Delhi.

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
UCC15E08	PRACTICAL AUDITING	3	1	0	4	3

**Maximum Mark 100 (Internal 50; external 50)**

## OBJECTIVES

1. To understand the various methods of auditing the accounts.
2. To understand the role of an auditor in an organisation.



## **UNIT I – INTRODUCTION**

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**

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.

## **UNIT III – AUDITING OF DEPRECIATION AND RESERVES**

Depreciation and Reserves – Meaning Depreciation on wasting assets.

## **UNIT IV – APPOINTMENT OF AUDITORS**

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. Special considerations in company Audit. Presentation of financial statements. Audit of Share Capital. Audit of Dividends and Debentures. Audit of Branch office Accounts. Special Audit u/s 233A. Cost Audit.

## **UNIT V– AUDITORS LIABILITY**

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 under IPL – Liability of Honorary Auditor – Liability of Joint Auditor – Liability – Liability of Auditor of Holding company – Liability for un-audited Accounts – Independence of Auditors – Importance.

## **TEXT BOOK**

1. Venkatamani (2011): Auditing, Margham Publication, Chennai (all the 5 units)
2. Ravinder Kumar Virender Sharma (2013): Auditing Principles and Practices, Prentice Hall, India

## **REFERENCE**

1. Pandu A, “*Principles of Auditing*”, Serial Publication, India Pathak J P, Auditing in a Computerized Environment, Allied Publishes, India

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
CDC15601	PERSONALITY DEVELOPMENT	2	0	0	2	2

## OBJECTIVES

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

## 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.

## REFERENCES

1. John R Boatright, "*Ethics and the Conduct of Business*", Pearson Education, New Delhi, 2003.
2. Elizabeth Hurlock, "*Personality Development*", McGraw Hill, 4<sup>th</sup> Edition, 2007.