

**DIRECTORATE OF DISTANCE EDUCATION
SRM INSTITUTE OF SCIENCE AND TECHNOLOGY
KATTANKULATHUR
KANCHEEPURAM DISTRICT – 603203.**



BACHELOR OF COMMERCE

**CURRICULUM 2019
UNDER CHOICE BASED CREDITSYSTEM
(For students admitted from 2019-2020 onwards)**

SEMESTER PATTERN

**DIRECTORATE OF DISTANCE EDUCATION
BACHELOR OF COMMERCE
CURRICULUM 2019**

FIRST YEAR SEMESTER I

CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	Tot LTP	C
Language	LATD1911	Tamil - I	3	1	0	4	4
	LAHD1911	Hindi -I					
	LAFD1911	French - I					
	LAED1911	English - I	3	1	0	4	4
Core 1	COMD1911	Business Management	3	1	0	4	4
Core 2	COMD1912	Financial Accounting - I	3	1	0	4	4
Total Credits							16

FIRST YEAR SEMESTER II

CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	Tot LTP	C
Language	LATD1921	Tamil - II	3	1	0	4	4
	LAHD1921	Hindi -II					
	LAFD1921	French - II					
	LAED1921	English - II	3	1	0	4	4
Core 3	COMD1921	Financial Accounting -II	3	1	0	4	4
Core 4	COMD1922	Business Laws	3	1	0	4	4
Total Credits							16

SECOND YEAR SEMESTER III

CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	Tot LTP	C
Core 5	COMD1931	Corporate Accounting - I	3	1	0	4	4
Core 6	COMD1932	Company Law	3	1	0	4	4
Core 7	COMD1933	Marketing Management	3	1	0	4	4
Allied 1	COMD1934	Business Statistics - I	3	1	0	4	4
Total Credits							16

SECOND YEAR SEMESTER IV

CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	Tot LTP	C
Core 8	COMD1941	Corporate accounting- II	3	1	0	4	4
Core 9	COMD1942	Management Accounting	3	1	0	4	4
Core 10	COMD1943	Practical Auditing	3	1	0	4	4
Core 11	COMD1944	Business Statistics –II	3	1	0	4	4
Total Credits							16

THIRD YEAR SEMESTER V

CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	Tot LTP	C
Core 12	COMD1951	Cost Accounting I	3	1	0	4	4
Core 13	COMD1952	Income Tax Law and Practice I	3	1	0	4	4
Core 14	COMD1953	Research Methodology	3	1	0	4	4
EVS	BESD 19EC	Environmental Studies	2	1	0	3	3
STUDENTS MUST CHOOSE ONE PAPER AMONG THE TWO ELECTIVES							
Elective 1	COMD19E1	Human Resource Management	3	1	0	4	4
Elective 2	COMD19E2	Financial Management					
Total Credits							19

THIRD YEAR SEMESTER VI

CAREER STREAM TITLE	SUBJECT CODE	SUBJECT TITLE	L	T	P	Tot LTP	C
Core 15	COMD1961	Cost Accounting II	3	1	0	4	4
Core 16	COMD1962	Income Tax Law and Practice II	3	1	0	4	4
Core 17	COMD1963	Entrepreneurial Development	3	1	0	4	4
STUDENTS MUST CHOOSE ONE PAPER AMONG THE TWO ELECTIVES							
Elective 3	COMD19E1	Total Quality Management	3	1	0	4	4
Elective 4	COMD19E2	Strategic Management					
Total Credits							16

Overall Credit Total 99

முதல்பருவம்

குறியீட்டுஎண்	பாடம்	L	T	P	Total LTP	C
LATD1911	தமிழ் - I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	இரண்டாயிரம் ஆண்டுகாலத்தமிழின்தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.	e	F	H	M	n
2.	காலந்தோறும் தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதாகவும், மொழியின் கட்டமைப்பைப் புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.	e	F	h	n	
3.	வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல்கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பலகூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.	e	F	d	n	

அலகு - 1

இக்காலக்கவிதைகள் - 1

1. பாரதியார் - கண்ணன் என் சேவகன்
2. பாரதிதாசன் - தமிழ்ப்பேறு
3. அப்துல் ரகுமான் - அவதாரம்
4. மீரா - கனவுகள் + கற்பனைகள் = காகிதங்கள்
5. து. நரசிம்மன் - மன்னித்து விடுமகனே

அலகு - 2

இக்காலக்கவிதைகள் - 2

1. ராஜாசந்திரசேகர் - கைவிடப்பட்ட குழந்தை

2. அனார் – மேலும்சிலஇரத்தக்குறிப்புகள்
3. சுகிர்தராணி – அம்மா
4. நா.முத்துக்குமார்-தூர்

அலகு - 3

சிற்றிலக்கியம்

1. கலிங்கத்துப்பரணி – பொருடடக்கைவாள்க்கே
(பாடல் - 485)
2. அழகர்கிள்ளைவிடுதூது-இதமாய்மனிதருடனே...
(கண்ணி - 45)
3. நந்திக்கலம்பகம் – அம்பொன்றுவில்லொடிதல்...
(பாடல் - 77)
4. முக்கூடற்பள்ளு –பாயும்மருதஞ்செழிக்கவே...
(பாடல் - 47)
5. குற்றாலக்குறவஞ்சி- ஓடக்காண்பதுமே (பாடல் - 9)

காப்பியங்கள்

மணிமேகலை – உலகவறவிபுக்ககாதை – “மாகூஇல்வால்ஒளி! - இந்நாள்போலும்இளங்கொடிகெடுத்தனை” . (28 அடிகள்)

அலகு - 4 – தமிழ்இலக்கியவரலாறு

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

அலகு -5

மொழிப்பயிற்சி :

- 1.கலைச்சொல்லாக்கம், 2. அகரவரிசைப்படுத்துதல்,
3. மரபுத்தொடர் / பழமொழி, 4. கலைவிமர்சனம், 5. நேர்காணல்

உரைநடைப்பகுதி :

1. உ.வே.சாமிநாதையர்-சிவதருமோத்திரச்சுவடிபெற்றவரலாறு,
2. தஞ்சாவூர்க்கவிராயர்-கூஜாவின்கோபம்,
3. இரா.பச்சியப்பன் - மாடல்மற்றையவை

பார்வைநூல்கள்

1. கைலாபதி, க., தமிழ்நாவல்இலக்கியம் ,குமரன்பதிப்பகம், வடபழனி. 1968.
2. சுந்தரராஜன், பெ.கோ ., சிவபாதசுந்தரம், சோ., தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும், க்ரியா, சென்னை, 1989.
3. பரந்தாமனார், அ.கி., நல்லதமிழ்எழுதவேண்டுமா, பாரிநிலையம், சென்னை, 1998,
4. பாக்யமேரி, வகைமைநோக்கில்தமிழ்இலக்கியவரலாறு, என்.சி.பி. எச். பதிப்பகம், சென்னை, 2011
5. வல்லிக்கண்ணன், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், அன்னம், சிவகங்கை, 1992.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SEMESTER-I

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
LAHD1911	HINDI-I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To express and communicate literature which is part of life	e	F	h	m	n
2.	To incorporate day to day personal and professional life's need to communicate in the language.	e	F			
3.	To help the students to imagine and express their mind through literature	e	F			

UNIT I - PROSE

(35 Hours)

- | | |
|-----------------------|---|
| 1. BADE GHAR KI BETI | -PREMCHAND |
| 2. VAISHNAV KI FISLAN | - HARISHANKAR PARSAI
(VYANGYA KATHA) |
| 3. BENAM RISHTA | - MRIDULA GARG |
| 4. U TSAH | -RAMCHANDAR SHUKLA (NIBAND) |
| 5. PURUSKAR | -JAYSHANKAR PRASAD |
| 6. HARDAM.COM | -ALKA SINHA |

UNIT II - ONE ACT PLAY

(15 Hours)

- | | |
|---------------------------|--------------------------|
| 1. MAHABHARAT KI EK SANJH | - BHARAT BHUSHAN AGRAWAL |
| 2. REED KI HADDI | - JAGDISH CHANDR MATHUR |

UNIT III - CORRESPONDENCE

(10 Hours)

1. OFFICIAL LETTER
2. DEMI-OFFICIAL LETTER

UNIT IV - CINEMA

(10 Hours)

- | | |
|-------------------|-----------------------|
| 1. PANCHLIGHT | -PHANISHWAR NATH RENU |
| 2. CHANDI KA JUTA | -BAL SHAURI REDDI |

UNIT V - TECHNICAL TERMINOLOGY**(5 Hours)****BOOK REFERENCE :**

1. PRAYOJAN MULAK HINDI – MADHAV SONTAKKE
2. A PRACTICAL GUIDE TO ENGLISH TRANSLATION AND COMPOSITION – K.P. THAKUR

**Question Paper Pattern
Second Semester
HINDI I****TIME : 3HRS****MAX : 100 MARKS****Section –A (40 Marks)**

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

Section –B (30 Marks)

4. To 10. Annotation from prose and one act play (Seven questions, Five to be answered) (5X6=30)

Section –C (30 Marks)

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

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
		Total		100

SEMESTER – I

SUBJECT CODE	TITLE OF THE SUBJECT	L	T	P	TOTAL OF LTP	C
LAFD1911	FRENCH-I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To encourage greater written skills through comprehension writing and composition writing	e	f	h	m	n
2.	Improve their oral and written skills through a combination of theory and practice.	e	F			
3.	Extend and expand their savoir-faire through the acquisition of latest skills and techniques by practical training.	e	f			

UNITE-I

(15 Heures)

Salut-Saluer- Entrer en contact avec quelqu'un – se présenter – s'excuser- *tu* ou *vous* ? Les jours de la semaine – Quelques formules de politesse – L'alphabet – Quelques consignes de classe – Je, tu, vous, il. Elle – Etre – Quelques nationalités – Masculin et féminin –Les nombres de 0 à 10 – Quelques sigles.

UNITE-II

(15 Heures)

Enchanté- Demander de se présenter – Présenter quelqu'un – La négation : ne...pas – Les adjectifs possessifs –Etre, avoir+quelques verbes en –er – C'est, il est – L'interrogation par l'intonation – Quelques professions – Les nombres de 11 à 69 – Oui, non, si. **J'adore !-** Exprimer ses goûts –échanger sur ses projet – Aller – Moi aussi – Nous, ils, elles – La conjugaisons des verbes en –er être et avoir – Faire du, de l', de la +sport – Les nombres après 69 – On=nous – Le futur proche – Quelques indicateurs de temps – Les adjectifs possessifs.

UNITE-III

(15 Heures)

Tu veux bien – Demander à quelqu'un de faire quelque chose – Demander poliment – Parler d'actions passées –Il y a – Les articles définis et indéfinis – Les marques du pluriel des noms – Les pronoms après une préposition (avec lui, chez, moi) – Le passé composé – Pouvoir, vouloir, venir, connaître.

UNITE-IV

(15 Heures)

On se voit quand ? - Proposer, accepter, refuser une invitation – indiquer la date – Prendre et fixer un rendez-vous – Demandez et indiquer l'heure – Les pronoms compléments directs me, te, nous, vous – Pourquoi ? Parce que – Quel(s), Quelle(s) – L'interrogation avec est-ce que – Finir- Savoir – L'heure et la date – Les mois de l'année – Quelques indicateurs de temps

UNITE-V

(15 Heures)

Bonne idée ! – Exprimer son point de vue positif et négatif – s'informer sur le prix – S'informer sur la quantité – Exprimer la quantité – La négation : ne ...pas de – Les articles partitifs – Combien ? – Un peu de, beaucoup de, ... – Qu'est-ce que, combien – offrir, croire – Penser à, penser de – Plaire à – Les couleurs – Le masculin et le féminin des adjectifs – Les pronoms compléments directs le, la, les.

Référence:

“**Latitudes-1**” Méthode de français, REGIME MERIEUX, YVES LOISEAU Les éditions Didier, Paris, 2012.

Question Paper Pattern

First Semester

French-I

Time: 3 hours

Mark: 100

Série – A (40 Mark)

1. Distinguez le masculin et le féminin : (5 Mark)
2. Complétez avec les pronoms sujets : (5 Mark)
3. Mettez à la forme négative: (5 Mark)
4. Complétez avec l'adjectif possessif : (5Mark)
5. Complétez les phrases avec chez ou avec : (5 Mark)
6. Ecrivez les heures en toutes lettres : (5 Mark)
7. Complétez avec les nationalités: (5 Mark)
8. Ecrivez les adjectifs à la forme qui convient : (5 Mark)

Série – B (30 Mark)

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

Série – C (30 Mark)

1. Transformez les phrases avec « Est-ce-que »: (5 Mark)
2. Répondez aux questions en utilisant (Oui, non, si) (5 Mark)
3. Complétez avec le mot qui convient pour posez une question : (5 Mark)
4. Lisez le document et répondez aux questions : (5 Mark)
Complétez les phrases avec les mots de la liste : (5Mark)
5. Associez les mots de chaque colonne (5Mark)

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
		Marks	15	15
End Semester				70
Total				100

SUBJECT CODE	TITLE OF THE SUBJECT	L	T	P	TOTAL OF LTP	C
LAED1911	ENGLISH - I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To enable the students to think in English	e	f	h	m	N
2.	To become aware of the regional literature and the writers.	e	f	d		
3.	To equip students with the awareness and strategies needed to enable the study of English as a lifelong process.	e	f	d		

UNIT I-POETRY

(15 Hours)

1. YayumNyayum – Kurunthogai40
2. MyGrandmother’sHouse–KamalaDas
3. Transgender – OliviaKent
4. Obituary – A KRamanujam

UNIT II-PROSE

(15 Hours)

1. On Marriages – Nirad C Choudhary
2. Response to Welcome addresses ii)Why Do We Disagree–Swami Vivekananda

3. I have a dream – Martin Luther King

UNIT III-SHORT STORY

(15 Hours)

A Nincompoop – Anton Chekhov

1. The Rat –Ashokamitran
2. Quantum of Solace – Ian Flemming
3. Squirrel -Ambai

UNIT IV -POPULAR LITERATURE

(15 Hours)

1. Shabdo –KaushikGanguli
2. TEDX Talks
3. John Lennon -Imagine
4. Bob Marley - No woman nocy

UNIT V -LANGUAGE COMPONENT

(15Hours)

1. Spot the Errors
2. Jumbled Sentence
3. Homophones & Homonyms
4. Idioms and Phrases
5. Antonyms and Synonyms
6. Story through Images
7. Hints Development
8. Autobiography of Concrete Objects
9. Advertisements
10. Slogan Writing

TEXT BOOKS

1. Cambridge University Press, Raymond Murphy, *Essential Grammar in Use*
3rd Edition 2010

**Question Paper Pattern First Semester
English I**

Time: 3hrs

Max : 100Marks

Section –A (40 Marks)

1. Multiple choice Language Components Spotting the Errors
(Six question, Five to be answered) (10 X 1=10)
2. Autobiography of Concrete Objects(Two Passages) (5 X 2=10)
3. Story through Images(Two Passages) (2 X10=20)

Section – B (30 Marks)

4. To 10. Annotation from Prose, Poetry and Short Story (6 X 5=30)

Section – C (30 Marks)

5. Essay question from Poem either.....or type
6. Essay question from Prose...
7. Essay questions from short Stories

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	TITLE OF THE SUBJECT	L	T	P	TOTAL OF LTP	C
COMD1911	BUSINESS MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1	To introduce the student to the various management concepts	d	e		
2	To explain the various functions of management	e	f	h	

UNIT - I

Introduction to Management- Definition – Importance – Nature and Scope of Management – Process – Role and Function of a manager – levels of management – Development of Scientific management- MBO.

UNIT - II

Planning – Nature – Importance – Forms- Types – Steps in planning – Objectives – Policies– Procedures and Methods – Decision Making – Process of Decision – Types of Decision

UNIT - III

Organising – Types of organization – Organisation Structure – Span of Control – Departmentalization and Decentralisation– Delegation of authority

UNIT - IV

Directing – Definitions – Importance of directing – Supervising – Motivation- theories – Leadership – Staffing – Recruitment- sources, selection, training.

UNIT - V

Co-ordination – Need, Types and Technique – Controlling – Nature an Process – Techniques – Budgetary control, PERT/CPM and MBE.

TEXT BOOKS

1. J.Jayasankar, “Principles of Management” Margam Publications, Chennai.
2. R.K.Sharma,S.K.Gupta,R.Sharma,“PrinciplesofManagement”KayaniPublisher s, New Delhi

REFERENCES

1. C.B. Gupta (1997) : Management Principles and Practice, Sultan Chand Sons, New Delhi
2. K. Sundar (2014) : Principles of Management , Vijay Nichole Imprints private limited, Chennai
3. Prasad L.M. (2007) : Principles of Management Sultan Chand Sons, New Delhi.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
		Marks	15	15
End Semester				70
Total				100

SUBJECT CODE	TITLE OF THE SUBJECT	L	T	P	TOTAL OF LTP	C
COMD1912	FINANCIAL ACCOUNTING – I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1	To provide knowledge on the fundamentals of financial Accounting	b	i	m		
2	To familiarize the students with financial transactions and enable the students to prepare the final accounts of various Concerns	b	h			

UNIT-I

Meaning and scope of Accounting, Basic accounting concepts and conventions - Objectives of accounting- Accounting transaction- Financial accounting standard-concepts – benefits – procedures for issuing accounting standard in India–salient features of first time adoption of Indian accounting standard (Ind-AS101) - Double entry book keeping- Journal, Ledger, – Preparation of cash book.

UNIT - II

Preparation of Trial balance – Adjustments - Trading and Profit and Loss Account and Balance Sheet.

UNIT - III

Average due Date- Bank Reconciliation Statement. (simple problems)

UNIT - IV

Depreciation- Meaning, Causes, Types- Straight Line Method- Written Down Value Method- Insurance claims- Average Clause (Loss of stock and loss of Profit)

UNIT - V

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

TEXT BOOK

1. T.S. Reddy & A. Murthy, Financial accounting- Margham publications, Chennai

REFERENCES

1. R.L. Gupta & V.K. Gupta , Advanced accounting –Sultan chand& sons, New Delhi.
2. Jain & Narang, Financial accounting- Kalyani Publishers, New Delhi

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SEMESTER - II
இரண்டாம்பருவம்

குறியீட்டு எண்	பாடம்	L	T	P	Total LTP	C
LATD1921	தமிழ் - II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	இரண்டாயிரம் ஆண்டுகாலத்தமிழின்தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.	e	f	H	m	N
2.	காலந்தோறும் தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதாகவும், மொழியின் கட்டமைப்பை புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.	e	f	D		
3.	வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல்கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.	e	f	N		

அலகு - 1

1. **எட்டுத்தொகை :** 1. குறுந்தொகை (பாடல் - 130), 2. நற்றிணை (பாடல் - 27), 3. அகநானூறு (பாடல் - 86)
2. **பத்துப்பாட்டு -** சிறுபாணாற்றுப்படை (அடிகள் - 126-143)
3. **பதினெண் கீழ்க்கணக்கு :** திருக்குறள்- வெகுளாமை (அதிகாரம் 31), காதல் சிறப்புரைத்தல் (அதிகாரம் 113)

அலகு - 2

1. **எட்டுத்தொகை** : 1. ஐங்குறுநூறு(பாடல் - 203), 2. கலித்தொகை - பாலைத்திணை (பாடல் - 9), 3. புறநானூறு (பாடல்- 235)
2. **பத்துப்பாட்டு** - முல்லைப்பாட்டு (அடிகள் - 6 - 21)
3. **பதினெண்கீழ்க்கணக்கு** - 1. நாலடியார்- நல்லார்எனத்தான் (221), 2. திரிகடுகம் - கோலஞ்சிவாமும்குடியும் (33),
4. 3. இனியவைநாற்பது - குழவிதளர்நடை (14), கார்நாற்பது - நலமிகுகார்த்திகை (26), 5. களவழிநாற்பது - கவளங்கொள்யாணை (14)

அலகு - 3

சைவம் - பன்னிருதிருமுறைகள்

1. திருஞானசம்பந்தர்- வேயுறுதோளிபங்கள் (இரண்டாம் திருமுறை)
2. திருநாவுக்கரசர்-மனமெனும்தோணி (நான்காம்திருமுறை)
3. சுந்தரர் - ஏழிசையாய்இசைப்பயனாய் (ஏழாம் திருமுறை)
4. மாணிக்கவாசகர்-ஆதியும்அந்தமும்இல்லா (திருவெம்பாவை)
5. திருமூலர்-அன்பு சிவம் இரண்டு (திருமந்திரம்)

வைணவம் - நாலாயிரத்திவ்யப்பிரபந்தம்

1. பேயாழ்வார் - திருக்கண்டேன்பொன்மேனி ...
2. பெரியாழ்வார் - கருங்கண்டோகைமயிற்பீலி...
3. தொண்டரடிப்பொடிஆழ்வார்-பச்சைமாமலைபோல்...
4. ஆண்டாள் - கருப்பூரம்நாறுமோ? கமலப்பூ ...
5. திருமங்கையாழ்வார் - வாடினேன்வாடிவருந்தினேன்

இஸ்லாமியம்

சீறாப்புராணம் -khDf;Fg; gpizeppd;wglyk;-5

பாடல்கள்(பாடல்எண்கள் : 61 - 65)

கிறித்துவம்

இரட்சண்ய யாத்ரீகம் - கடைதிறப்புப்படலம் - 5 பாடல்கள்

(பாடல்எண்கள் : 3,9,10,15,16)

அலகு - 4

தமிழ்இலக்கியவரலாறு

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

அலகு - 5

சிறுகதைகள்

1. புதுமைப்பித்தன் - அகலிகை
2. ந.பிச்சமூர்த்தி - வேப்பமரம்
3. அகிலன் - ஒருவேளைச்சோறு
4. ஜி. நாகராஜன் - பச்சக்குதிரை
5. கி.ராஜநாராயணன் - கதவு
6. சா.கந்தசாமி - தக்கையின்மீதுநான்குகண்கள்
7. ஆண்டாள்பிரியதர்ஷினி - மாத்திரை
8. வண்ணதாசன் - ஒருஉல்லாசப்பயணம்
9. சு. தமிழ்ச்செல்வன் - வெயிலோடுபோய்
10. பாரததேவி - மாப்பிள்ளைவிருந்து

பார்வைநூல்கள்

1. அரசு, வீ., இருபதாம்நூற்றாண்டுச்சிறுகதைகள்நூறு, அடையாளம்பதிப்பகம், திருச்சி, 2013
2. அருணாசலம், ப., பக்திஇலக்கியங்கள், பாரிநிலையம், சென்னை, 2010
3. தமிழண்ணல், புதியநோக்கில்தமிழ்இலக்கியவரலாறு, மீனாட்சிபுத்தகநிலையம், மதுரை, 2000
4. பாக்யமேரி, வகைமைநோக்கில்தமிழ்இலக்கியவரலாறு, என்.சி.பி. எச். பதிப்பகம், சென்னை, 2011
5. பசுபதி, ம.வே. செம்மொழித்தமிழ்இலக்கணஇலக்கியங்கள், தமிழ்ப்பல்கலைக்கழகம், தஞ்சாவூர், 2010.

வினாத்தாள் அமைப்பு

இரண்டாம் பருவம்

1. அகமதிப்பீட்டுத்தேர்வு - 50 மதிப்பெண்கள்
2. புறமதிப்பீட்டுத்தேர்வு - 50 மதிப்பெண்கள்
(வினாத்தாள் -100 மதிப்பெண்கள்)

வினாத்தாள் அமைப்பு

	வினாப்பிரிவு	வினாக்கள் இயல்பு	மதிப்பெண்கள் (100)
1.	சுருக்கமாக விடையளித்தல்	12 வினாக்கள் (பத்திற்குமட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 5, இலக்கியவரலாறு -5, சிறுகதை-2.	10 x 4 = 40
2.	இருபக்க அளவில் விடையளித்தல்	7 வினாக்கள் (ஐந்திற்குமட்டும் விடையளித்தல் வேண்டும்) செய்யுள்- 3, இலக்கியவரலாறு -2, சிறுகதை-2.	5 x 6 = 30
3.	கட்டுரை வடிவில் விடையளித்தல்	5 வினாக்கள் (மூன்றனுக்கு மட்டும் விடையளித்தல்) செய்யுள்- 3, இலக்கியவரலாறு -1, சிறுகதை-1	3x 10 = 30

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
		Marks	15	15
End Semester				70
Total				100

SUBJECT CODE	TITLE OF THE SUBJECT	L	T	P	TOTAL OF LTP	C
LAHD1921	HINDI-II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES At the end of this course the learner is expected:		Student Outcomes				
1.	To express and communicate literature which is part of life	e	f	H	m	n
2.	To incorporate day to day personal and professional life's need to communicate in the language.	e	f			
3.	To help the students to imagine and express their mind through literature	e	f			

UNIT I - POETRY :

(30 Hours)

1. KABIR, TULSI, RAHIM, BIHARI
2. KAJI AUR KOKILA - MAKHAN LAL CHATURVEDI
3. AB AUR NAHI - OM PRAKASH VALMIKI
4. PREM KA ROG - KUNWAR NARAYAN
5. MAA GAON ME HAI - DIVIK RAMESH
6. ADHIK NAYA HOTA HUN - LILADHAR MANDLOI

UNIT II - STORY :

(25 Hours)

1. VAISHNAVI - YASHPAL
2. DOPAHAR KA BHOJAN - AMARKANT
3. JUNGLE - CHITRA MUDGAL
4. KINARE SE DOOR - RAKESH BIHARI
5. PRECIOUS BABY - ANITA NAIR

UNIT III

(10 Hours)

1. ADMINISTRATIVE WORDS, ANUVAD : ANUVAD KI PARISHASHA
EVAM BHED

UNIT IV

(10 Hours)

1. ANUVAD : ENGLISH TO HINDI

BOOK REFERENCE:

1. PRAYOJAN MULAK HINDI – MADHAV SONTAKKE
2. A PRACTICAL GUIDE TO ENGLISH TRANSLATION AND COMPOSITION – K.P. THAKUR

**Question Paper Pattern
Second Semester
HINDI-II**

Time : 3hrs

Max : 100 Marks

Section –A (40 Marks)

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

Section –B (30 Marks)

4. To 10. Annotation from prose and one act play (Seven questions, Five to be answered) (5X6=30)

Section –C (30 Marks)

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

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
LAFD1921	French-II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	Improve their oral and written skills through a combination of theory and practice.	e	f	h		
2.	Consolidate the knowledge of theoretical aspects of French grammar with examples provided from different angles: from present day literature, day to day conversation.	e	f	m		

UNITE-I (15 Heures)

C'est où ? – Demander et indiquer une direction – Localiser (près de, en face de,....)
 - L'impératif – Quelques prépositions de lieu- Les articles contractés au, à la – Le passé composé et l'accord du participe passé avec être –Les nombres ordinaux – Ne...plus, ne ... jamais – Les adjectifs numéraux ordinaux – Faire.

UNITE-II (15 Heures)

N'oubliez pas ! - Exprimer l'obligation ou l'interdit – Conseiller – En dans les constructions avec de – Quelque chose, rien – Quelqu'un, personne – Il faut, devoir – Qui, que, où – Les pronoms compléments indirects (me, te, lui, leur...). **Belle vue sur la mer !** – Décrire un lieu –Situer – se situer dans le temps – La place des adjectifs – Des, De devant un adjectif – Le genre des noms de pays – Les prépositions et les noms de villes, de pays, de continents – Tout(e) (s), tous – Y, pronoms complément – Les adjectifs démonstratifs.

UNITE-III (15 Heures)

Quel beau voyage !- Raconter – Décrire les étapes d'une action – Exprimer l'intensité et la quantité – Interroger- Les verbes pronominaux – à la pièce, au kilo – un sachet de, un litre de ... -d'abord, puis ... - peu, assez, trop... - En pronom complément – L'interrogation par l'inversion et révision de l'interrogation – Partir.

UNITE-IV (15 Heures)

Oh !joli !- Décrire quelqu'un – comparer – Exprimer l'accord ou le désaccord – Se situer dans le temps –L'imparfait – L'imparfait ou le passé composé – la description d'une personne.

UNITE-V**(15 Heures)**

Et après ? - Parler de l'avenir- Exprimer des souhaits – Décrire quelqu'un- S'en aller, partir, quitter – Les indicateurs de temps (en, dans) – Le futur simple – Le subjonctif présent- La place des pronoms à l'impératif.

Référence:

“**Latitudes-1**” Méthode de français, REGIME MERIEUX, YVES LOISEAU Les éditions Didier, Paris, 2012.

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

Time: 3 hours**Mark: 100**

Série – A (40 Mark)

1. Complétez par une préposition : (à, de) : (5 Mark)
2. Complétez les phrases avec une préposition de lieu : (5 Mark)
3. Complétez avec « qql' un, personne, qql chose, rien » : (5 Mark)
4. Répondez aux questions en utilisant le pronom COI» : (5 Mark)
5. Remplacez les mots soulignés par un pronom « Y » : (5 Mark)
6. Reliez les deux phrases avec « qui, que, où » : (5 Mark)
7. Complétez avec l'adjectif démonstratif : (5 Mark)
8. Chassez l'intrus : (5 Mark)

Série – B (30 Mark)

9. Conjuguez les verbes à l'impératif : (5 Mark)
10. Mettez les verbes au passé composé : (5 Mark)
11. Conjuguez les verbes à l'imparfait : (10 Mark)
11. Conjuguez les verbes au futur simple : (10 Mark)

Série – C (30 Mark)

12. Donnez les conseils en utilisant les verbes « devoir falloir » : (5 Mark)
13. Complétez les phrases avec tout, tous, toute ou toutes : (5 Mark)
14. Transformez les questions sur le même modèle : (5 Mark)
15. Lisez le document suivant et répondez aux questions : (5 Mark)
16. Complétez les phrases avec les mots de la liste : (5Mark)
17. Associez les mots de chaque colonne : (5 Mark)

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
LAED1921	ENGLISH-II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To enable the students to think in English	e	f	h	m	n
2.	To become aware of the world literature and the writers	e	f	d		
3.	To equip students with the awareness and strategies needed to enable the study of English as a lifelong process.	e	f	d		

UNIT I-POETRY

(15 Hours)

1. The Unknown citizen –Auden Nada KondroKadaKondro- Pura Naanooru197
2. On being Trans- LeeMokobe
3. Girl Child – PawaniMathur

UNIT II-PROSE

(15 Hours)

1. Men and Women – Virginia Woolf
2. Farewell Speech of Mark Antony – William Shakespeare
3. The Autobiography of an unknown Indian –NiradC.Chaudhuri

UNIT III - SHORT STORIESANDPLAY

(15 Hours)

1. A Wrong Manin Worker's Paradise–Rabindranath Tagore
2. Refund – KarenE.Bender
3. Paper Money – RaziaFasih Ahmad
4. Karukku -Bama

UNIT IV -POPULARLITERATURE

(15 Hours)

1. Pau ISimon –The Sound of Silence
2. TedxTalks – If I had a daughter

3. John Lennon – I have a dream
4. Pink Floyd – Brick in the Wall

UNIT V -LANGUAGECOMPONENT

(15 Hours)

1. Spot the Errors &Punctuation
2. Antonyms and Synonyms
3. Parts of speech
4. Articles
5. Vowels
6. Road Mapping
7. Movie Review
8. Crossword Puzzles
9. Open ended Stories
10. Quiz

TEXT BOOKS

1. Cambridge University Press, Raymond Murphy, *Essential Grammar in Use* 3rdEdition 2010

**Question Paper Pattern Second Semester
English II**

Time: 3hrs

Max : 100Marks

Section –A (40 Marks)

1. Multiple choice Language Components Spotting the Errors
(Six question, Five to be answered) (10 X1=10)
2. Open ended stories (Two Passages) (5 X 2=10)
3. Road mapping / movie review (Two Passages)(2 X 10=20)

Section – B (30 Marks)

4. To 10. Annotation from Prose, Poetry and Short Story (6 X 5=30)

Section – C (30 Marks)

4. Essay question from Poem either.....or type
5. Essay question from Prose...
6. Essay questions from short Stories/Play

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
		Marks	15	15
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1921	FINANCIAL ACCOUNTING - II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To enlighten the students on the importance of preparing Branch and Departmental Accounts	b	h			
2	To make the students understand and learn the Partnership Accounts.	i	m			

UNIT-I

Branch Accounts: -Dependent branches- Stock and debtors system- Distinction between wholesale profit and retail profit-Independent branch (foreign branches excluded).

UNIT-II

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

UNIT-III

Hire purchase and instalment- Default and repossession- Hire purchase trading account- Instalment purchase system.

UNIT-IV

Admission of a partner- Retirement of a partner – Death of a partner.

UNIT-V

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

TEXT BOOKS

1. T.S. Reddy & A. Murthy, Financial accounting- Margham publications, Chennai

REFERENCES

1. R.L. Gupta & V.K. Gupta , Advanced accounting –Sultan Chand & sons, New Delhi.
2. Jain & Narang, Financial accounting- Kalyani Publishers, New Delhi

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1922	BUSINESS LAWS	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1	To understand the concepts of business law	d	e		
2	To understand the procedure of application of the business law in various transactions	h	m		

UNIT - I

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

UNIT - II

Capacity - Free consent, Void and Voidable agreements – illegal agreements

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS

1. Kapoor, N D, 2013(Reprint) Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M R, Business Law, Margham Publications, Chennai.

REFERENCES

1. Dhandapani, M V, *Business Laws*, Sultan Chand and Sons, New Delhi.
2. Pillai R S N, 2013(Reprint) *Business Laws*, S Chand, New Delhi.
3. Gofna, *Mercantile Law*, S Chand, New Delhi.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SECOND YEAR – THIRD SEMESTER

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1931	CORPORATE ACCOUNTING- I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To learn the basic corporate accounts rules and issue of shares and debentures	b	i			
2	To understand the various valuation of shares, goodwill and CRR.	b	g	i		

UNIT I

Meaning and Importance of Corporate Accounting - Shares: Various kinds - Difference Between shares and Debentures - Issuance of shares - Pro-rata allotment - Forfeiture - Re- issue of shares.

UNIT II

Introduction - Meaning of underwriting - Types of underwriting - Marked and Unmarked applications - Calculation of underwriters liability. Debentures: Issue for debentures - Accounting procedure - Own debentures - Interest on own debentures - Ex-Interest and Cum Interest quotations.

UNIT III

Preference shares: Meaning - CRR - Redemption under various methods (General Reserve, P/L, Fresh issue of shares, Sale of Investments) - Minimum Fresh Issue and Bonus issue. Company final Accounts - Computation of Managerial remuneration.

UNIT IV

Valuation of Goodwill – Meaning of Goodwill – Need for Valuation of Goodwill – Factors Affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method – Annuity Method, Capitalization Method. Valuation of Shares – Need for Valuation – Factors Affecting valuation of Shares, Net Asset Method – Yield Method – Fair Value, Practical Problem.

UNIT V

Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratio's, Ascertainment of Profit or Loss Prior to incorporation, Problems related to Trading and Profit and Loss Accounts based on sales ratios, time ratios and weighted ratios. Human Resource Accounting- Accounting Standards - Financial Reporting practices- Accounting for price level changes.

TEXT BOOK

1. Reddy and Murthy (2017) Corporate Accounting, Margham Publications- Chennai

REFERENCE

1. Jain S.P. & Narang K.L (2010). Corporate Accounting, Kalyani Publishers- Chennai

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1932	COMPANY LAW	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1	To introduce the student to the legal aspects of Company Law	h	e		
2	To understand the administration of companies as per Indian Law	h	e		

UNIT I

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

UNIT II

Memorandum of association – contents and alteration – doctrine of ultra vires – articles of association–contents–doctrineofindoormanagement-prospectus–contents–statement in lieu ofprospectus.

UNIT III

Share capital – kinds of shares – voting rights – membership in a company – directors – legal position – appointment, removal, rights, duties and powers.

UNIT IV

Meetings and resolutions - statutory meeting – annual general meeting – extraordinary general meeting – resolutions – types.

UNIT - V

Winding up of a company – modes of winding up - winding up by the court – voluntary winding up – creditors voluntary winding up.

TEXT BOOKS

1. DadriAlam S &Saravanel, Company Law, Himalaya Publication, NewDelhi
2. Gonga P P S, Text book on Company Law, S.Chand, New Delhi

REFERENCES

1. Avtar Singh, *Company Law*, Avtar Singh, Mohan Law House, India
2. Kapoor, N D, *Company law* – Sultan Chand, New Delhi
3. Bangia R K, *Company Law*, Mohan Law House, New Delhi

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1933	MARKETING MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To provide knowledge on the fundamentals of the marketing concepts	d	f			
2	To understand the marketing mix and marketing strategies	d	f	e		

UNIT – I

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of marketing mix - Marketing approaches - Various environmental factors affecting the marketing functions.

UNIT - II

Buyer Behaviour - Consumer goods and Industrial goods - Buying motives – Factors influencing buyer behaviour- Influencing factors on Consumer Behaviour – Buying situation. Market segmentation - Need and basis of Segmentation - Targeting - Positioning Buyer behaviour; decision process

UNIT – III

Sales Forecasting - Various methods of Sales Forecasting. The Product - Characteristics - benefits – classifications - Consumer goods - Industrial goods - New Product Development process - Product Life Cycle - Branding - Packaging.

UNIT – IV

Pricing - Factors influencing pricing decisions - pricing objectives - pricing policies and procedures. Physical Distribution : Importance - Various kinds of marketing channels - distribution problems. Sales Management : Motivation, Compensation and Control of Salesmen.

UNIT - V

A brief overview of : Advertising - Publicity - Public Relations - Personal Selling – Direct selling and Sales promotion.

TEXT BOOKS

1. Dr. K. Nirmala Prasad and Sherlaker – Marketing Management
2. J.C. Gandhi -Marketing
3. RamasamyNamakumari - Principles of Marketing

REFERERNCES

1. RajanSaxena Marketing Management
2. William J Stanton Marketing
3. Philip Kotler Principles of Marketing

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1934	BUSINESS STATISTICS-I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1.	To provide a strong foundations in the principles of statistics.	b	e			
2.	To apply statistical techniques for business applications	a				
3.	To emphasis only applications no proof required	g				

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

Pearson's and Bowley's.

UNIT-V

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

TEXT BOOK

1. Gupta, S.P. (2012) , Statistical Methods ,4thEdition, Sultan Chand & Sons, New Delhi.

UNIT I :Vol(1): Chapters-1,(1-23)

UNIT II :Vol(1): Chapters-3,4 (39-89)

UNIT III :Vol(1): Chapters 5,6,7 (91-221)

UNIT IV:Vol(1): Chapter 8,9 (271-335) (337 -342)

UNIT V :Vol(1)Chapter-10,11(389-411 ,414 – 423,451 – 460)

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SECOND YEAR – FOURTH SEMESTER

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1941	CORPORATE ACCOUNTING II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To understand the preparation of accounting for Banking and Insurance Companies	b	h	m		
2	To understand the concept of human resource accounting for companies.	b	d	i		

UNIT I

Amalgamation, Absorption and External Reconstruction of a Company (Simple Problems)

UNIT II

Meaning of banking companies, important terms in banking business – Rebate on bill discounted, statutory reserve, Preparation of P&L a/c - Preparation of B/S.

UNIT III

Accounts of holding companies - concept of holding & subsidiary companies, legal requirements for holding companies; Meaning of minority interest, cost of control/ capital reserve, revenue profit and capital profits, mutual owing. Preparation of consolidated balance sheet as per prescribed form (excluding of unrealized profit, revaluation of assets)

UNIT IV

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

UNIT V

Final Accounts of Insurance Companies including Balance sheet (Simple Problems)

TEXT BOOK

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

REFERENCES

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

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1942	MANAGEMENT ACCOUNTING	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To understand the theoretical concepts of management accounting.	b	g	m		
2	To explain the application of various management accounting techniques	b	m			

UNIT I

Management Accounting – Meaning, scope, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting. Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT II

Funds flow and Cash flow statements (AS3)

UNIT III

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

UNIT IV

Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets.

UNIT V

Marginal costing (excluding decision making) – difference between Absorption Costing and Marginal Costing – CVP analysis – Break Even Analysis – Break Even Chart.

TEXT BOOKS

1. Agrawal, Principles of Management Accounting, Asian Books,India
2. Kothari, Management Accounting: Concepts & Applications, Macmillan Publishers India.

REFERENCES

1. Viji, *Management Accounting*, Macmillan Publishers,India
2. Khan M Y, & Jain P K, *Management Accounting*, Tata McGraw Hill,India
3. Murthy &Guruswamy, *Management Accounting*, vijaynicolpublisher,India
4. Reddy and Hariprasadreddy, *Management Accounting*, MarghamPublication, Chennai.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1943	PRACTICAL AUDITING	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To understand the various methods of auditing the accounts.	d	e	l		
2	To understand the role of an auditor in an organization.	d	e			

UNIT I

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

UNIT II

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

UNIT III

Depreciation and Reserves – Meaning Depreciation on wasting assets.

UNIT IV

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

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 BOOKS

1. Basu, Auditing: Principles and Techniques, Dorlington Kindersley (India) Pvt.Ltd
2. Chauhan K S, Auditing, Suchita Publication

REFERENCES

1. Pandu A, *Principles of Auditing*, Serial Publication, India Pathak J P, Auditing in a Computerized Environment, Allied Publishes,India.
2. Ravinder Kumar Virender Sharma, Auditing Principles and Practices, Prentice Hall, India

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1944	BUSINESS STATISTICS-II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To apply Statistical analysis for decision making process	a	b		
2.	To apply Statistical tools for business applications. .	b			

UNIT-I

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-II

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-III

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

UNIT-IV

Basics of Operations Research (OR): Characteristics of O.R – Importance of O.R in Industry – O.R and Decision making – Role of computers in O.R- Linear programming: Formulations and Graphical solutions , Canonical & Standard form of Linear Programming problems.

UNIT-V

Transportation model: Definition – formulation and solution of transportation models – Initial Basic feasible solution by the methods of North west corner, the row – minima, column – minima, matrix minima(Least cost method) and Vogel's approximation method – Assignment problem by Hungarian method .

TEXT BOOKS

1. Gupta, S.P. (2012) ,Applied Statistical Methods ,4thEdition, Sultan Chand & Sons, New Delhi.
2. Sundaresan, V, Ganapathy Subramanian, K.S. and Ganesan, K(2011),Resource Management Techniques, A.R. Publications-Nagapattinam.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
		Marks	15	15
End Semester				70
Total				100

THIRD YEAR – FIFTH SEMESTER

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1951	COST ACCOUNTING – I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To understand the basic concepts and methods of Costaccounting and decision making.	b	i	h		
2	To understand the calculation of material and labour control techniques	b	i	h		

UNIT - I

Definition of Costing, Nature and significance of cost accounts - Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting - Installation of costing system - Elements of Cost - Cost centre and profit centre.

UNIT –II

Preparation of Cost sheet, tender of quotations. Reconciliation of Cost and Financial accounts.

UNIT –III

Material Purchase and Control - Material Control: Levels of Stock and EOQ – Perpetual Inventory System, JIT, ABC and VED Analysis. Methods of pricing of Material and Issues: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Base stock Method.

UNIT – IV

Labour cost – Computation and control. Time keeping - Methods of wage payment- Time rate and Piece rate system – Payroll procedure – Idle time and Overtime – Labour turnover.

UNIT – V

Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

TEXT BOOK

1. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi

REFERENCE BOOKS

1. S.P.Jain and Narang Cost Accounting – Kalyani Publishers, New Delhi
2. S.P.Iyengar – Cost Accounting –Sultan Chand & Sons, New Delhi
3. T.S.Reddy&HariPrasadReddy –Cost Accounting–Margham Publications, Chennai.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1952	INCOME TAX LAW AND PRACTICE – I	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To impart knowledge on the basic principles of direct tax laws	b	h	i		
2	To equip students about the computation of income and taxation.	b	h	m		

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

Income from business or profession – Allowable and not allowable expenses - General deductions – Its principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax compulsory maintenance of books of

account – Computation of income from business or profession.

UNIT V

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

TEXT BOOKS

1. Bhagavathi Prasad, *Income Tax Law and Account* – VishwaPrakasan, NewDelhi.
2. Reddy T S & Hariprasad Reddy Y, *Income Tax Theory, Law and Practice*, Margham Publication, Chennai.

REFERENCES

1. Mehrotra H.C, *Income Tax Law and Accounts*, SahityaBhavan Publications, Agra.
2. VinodK. Singhania, *Students Guide to Income Tax*, Taxman. Publication, NewDelhi

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
		Marks	15	15
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1953	RESEARCH METHODOLOGY	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1	To give an exposure to the students the need, meaning and importance of research.	h	l		
2	To introduce the students to the various methods and principles of research in social science so that they would be able to take research work	l	m	n	

UNIT-I

Research: Meaning, Scope, need, importance and Characteristics of Social Research – Kinds of Research – Research Design: Preparation of research design - Qualities of

Good research work.

UNIT-II

Research problem: source of research problem – Hypothesis: Meaning – Definition – Importance – formation – and types of hypothesis

UNIT-III

Methods of data collection - Observation techniques - Interview and Interview Schedules - Construction of Questionnaire and survey method.

UNIT-IV

Sampling Techniques in Random sampling - Stratified and Purposive sampling - Cluster and Multistage sampling - Scaling - Distinctive scaling - Rating scales - Ranking scales - Interval consistency scales - Scalographic scales.

UNIT-V

Interpretation - Importance - Techniques of Interpretation - Report writing - Steps in Writing report - Characteristics , Types of Contents of Report - Layout - Precautions for writing Research reports.

TEXT BOOK

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

REFERENCES

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

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
BESD 19EC	ENVIRONMENTAL STUDIES	2	1	0	3	3

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1.	To gain knowledge on the importance of natural resources and energy	a			g
2.	To understand the structure and function of an ecosystem		b		h
3.	To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence				f
4.	To understand the causes of types of pollution and disaster management			e	j
5.	To observe and discover the surrounding environment through field work				m n

UNIT I - INTRODUCTION TO NATURAL RESOURCES/ENERGY (9 Hours)

Natural Resources – Definition – Scope and Importance – Need for Public Awareness – Renewable and Non-renewable Resources: Natural resources and associated problems. Forest resources and over-exploitation – Water resources and over-utilization – Mineral resource extraction and its effects - Food resources - food problems and Modern agriculture - Energy resources and its future.

UNIT II-ECOSYSTEMS (9Hours)

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

UNIT III - ENVIRONMENTAL POLLUTION/DISASTERMANAGEMENT (9Hours)

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 IV - SOCIAL ISSUES ANDTHEENVIRONMENT (9Hours)

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

UNIT V - HUMAN POPULATION ANDTHEENVIRONMENT (9Hours)

Population growth, variation among nations - Population explosion—Family Welfare Programme - Environment and human health - Human rights - Value education - HIV/AIDS- Women and Child Welfare - Role of Information Technology in

environment and human health.

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

REFERENCES

1. BharuchaErach, (2013), Textbook of Environmental Studies for Undergraduate Courses (Second edition). Telangana, India: OrientBlackSwan.
2. BasuMahua, Savarimuthu Xavier, (2017), SJ Fundamentals of Environmental Studies. Cambridge, United Kingdom: Cambridge UniversityPress.
3. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd.Bikaner.
4. De A.K., Environmental Chemistry, Wiley EasternLtd.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD19E1	HUMAN RESOURCE MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	understand the concept of Managing Human Resources and work	g	h			
2	Identify effective Human Resources practices	g	h	m		

UNIT - I

Introduction to Human Resource Management: Introduction, Concept of Human Resource Management- objectives-significance- Functions of Human Resource Management, Role and Skills of human resource manager

UNIT - II

Human Resource Planning: Process of Human Resource Planning, HR Forecasting Techniques-Process of Job Analysis - Job Description -Practical Session

UNIT - III

- Recruitment and Selection: Concept of Recruitment - Sources of Recruitment, Selection, Selection Process, Application Forms, Selection Test, Interviews, Evaluation, Placement

UNIT - IV

Training and Management Development: Meaning of Training, Methods of Training, Concept and Need for Performance Appraisal- Appraisal Methods- Practical Session

UNIT - V

Grievance Procedure: Concept of Grievance, Causes of Grievances, Grievance Redressal Procedure(Moot Court) – Case Study- Objectives – Analysis of Case

REFERENCE

1. P.Subba Rao Human resource Management, Himalaya Publishing House- NewDelhi

TEXT BOOKS

1. Dr.C.D. Balaji Human resource Management , Margham Publications-Chennai
2. Dr.J.Jayasankar Personnel Management, Margham Publications-Chennai

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD19E2	FINANCIAL MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To understand the various finance sources	d	m			
2	To understand how to take capital budgeting and investment decisions	i	m			

UNIT - I

Meaning and Definition – Role of Finance Manager – Methods and sources of raising 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

Time value of money – Valuation– Capital structure decisions – Traditional and MM approaches – Current views – Determine of capital structure – Leverage analysis EBIT – EPS analysis. (simple problems)

UNIT- III

Cost of capital - Basic concepts, rational assumptions - Cost of equity capital - Cost of debt - Cost of preference capital - Cost of retained earnings. Dividend policy of firm – Kinds of dividend – Walter's Model – MM Approach.(simple problem)

UNIT- IV

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

UNIT- V

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

TEXT BOOK

1. Dr.A. Muthy, Financial Management, MagamPublication,Chennai.
2. Maheswari S.N. (2003) Elements of Financial Management Sultan Chand and Sons, New Delhi

REFERENCES

1. Khan M.Y and Jain P.K (2006) Financial Management, Text and Problems; Tata McGraw Hill, New Delhi
2. Panday I.M. (2005) Financial Management; Vikas Publishing House

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

THIRD YEAR – SIXTH SEMESTER

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1961	COST ACCOUNTING II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To provide knowledge on the concept of job, batch and contract costing	h	i	m		
2	To understand the techniques of marginal costing and decision making.	d	i	m		

UNIT – I

Job, Batch, Contract Costing: Job Costing – definition – Features – Procedure – WIP Cost Accumulation, Batch Costing – EBQ, Contract Costing Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause Cost Plus Contract – Contract Account

UNIT - II

Process Costing : Definition – Features. Job Vs Process Costing – Process Account – Losses–By Products and Joint Products–WIP–Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

UNIT - III

Operating Costing (Transport Costing): Cost Unit –Cost Classification – Operating Cost sheet.

UNIT – IV

Marginal Costing: Definition – Advantages and Limitation – Break Even Point – Margin of Safety – P/V Ratio – Key factor – Make or Buy Decision. Selection of Product Mix – Changes in Selling Price – Desired Level of Profit.

UNIT - V

Standard Costing and Variance Analysis – Meaning, Difference between estimated costing and standard costing- Advantages and limitations. Types of variance analysis Direct Material Cost Variance (DMCV), Direct Labour Cost Variance (DLCV), Overhead Cost Variance (OCV)

TEXT BOOK

1. T.S. Reddy & Hari Prasad Reddy - Cost Accounting – Margham Publications, Chennai 5.

REFERENCES

1. S.P.Jain and Narang – Cost Accounting –Kalyani Publishers, New Delhi
2. S.N.Maheswari–Principles of Cost Accounting–Sultan Chand &sons, New Delhi
3. S.P.Iyengar – Cost Accounting –Sultan Chand & Sons, New Delhi.
4. Dr.A. Murthy and Dr. S. Gurusamy – Cost Accounting – Vijay Nicole Publications, Chennai.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1962	INCOME TAX LAW AND PRACTICE - II	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1	To impart knowledge on the basic principles of direct taxlaws.	b	i	m	
2	To equip students about the computation of income from various sources and taxation	b	i	m	

UNIT I

Income under capitals gains – short term, long term capital gains – transfer of capital assets – certain transactions not included as transfer – cost of acquisition – cost of improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains.

UNIT II

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

UNIT III

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

UNIT IV

Permissible deductions from gross total income – Sec 80 CCC to 80 U.

UNIT V

Assessment of Individuals –Assessment of Partnership firms and Association of Persons.

TEXT BOOKS

1. BhagavathiPrasad , Income Tax Law and Account – VishwaPrakasan, NewDelhi.
2. Reddy T S &Hariprasad Reddy Y, Income Tax Theory, Law and Practice, MarghamPublication,Chennai.

REFERENCES

1. Mehrotra H.C, *Income Tax Law and Accounts*, SahityaBhavan Publications,Agra.
2. VinodK. Singhanian, *Students Guide to Income Tax*, Taxman. Publication, NewDelhi

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD1963	ENTREPRENEURIAL DEVELOPMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes				
At the end of this course the learner is expected:						
1	To understand the skills required for an entrepreneur	d	g			
2	To understand the sources of finance for an entrepreneur	d	g			

UNIT - I

Entrepreneurship – Meaning - Definition –Intrapreneur - Types of entrepreneur - Qualities of successful entrepreneurs – Identification of potential entrepreneurs – Factors Influencing entrepreneurship - Women entrepreneurs - Problems of women entrepreneur.

UNIT - II

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries. Development Organisation - Small Industries Service Institute -.All India Financial Institutions - IDBI - FCI - ICICI –IRDBI.

UNIT - III

Business idea generation techniques - Identification of Business opportunities – Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

UNIT - IV

Institution for the development of small scale industries - NSIC, SIDCO, SIDO, SISI, Development Commissioner - TANSI, SIDCO, DIC, Directorate of Industries and Commerce- Concessions, rebates, incentives and subsidies to small scale units - Prime Minister's RojkarYojna (PMPY) EPZ and 100% EOU, sickness of small scale units and revival.

UNIT - V

Role of entrepreneur in economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership - Development of Women Entrepreneurship.

TEXT BOOKS

1. Srinivasan N.P. – Entrepreneurial Development
2. Jayashree Suresh – Entrepreneurial Development

REFERENCES

1. Saravanavel – Entrepreneurial Development
2. Vasant Desai – Project Management
3. J.S. Saini & S.K. Dhameja - Entrepreneurship and Small Business.
4. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

Course Nature: Theory							
Assessment Method (Maximum marks)							
In Semester	Assessment Tool	Assignment I	Assignment II			Total	
	Marks	15	15			30	
End Semester					70		
Total					100		
Subject Code	Title of the Subject		L	T	P	Total of LTP	C
COMD19E3	TOTAL QUALITY MANAGEMENT		3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1	To facilitate the understanding of Quality Management principles and process.	d	f	m	
2	To evaluate best practices for the attainment of total quality	d	m		

UNIT I

Introduction – Need for quality – Historical Development – Definitions of quality – Dimensions of product and service quality – Total quality Management – Meaning, Definition, Basic concepts of TQM – TQM Framework — Barriers to TQM

UNIT II

Leadership – Strategic quality planning, Quality Councils – Employee involvement – Motivation, Empowerment, Teamwork, Quality circles Recognition and Reward, Performance appraisal – Continuous process improvement – PDCA cycle, 5S.

UNIT III

The seven traditional tools of quality – New management tools – Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT –

Bench marking – Reason to bench mark, Bench marking process – FMEA – Stages, Types.

UNIT IV

Quality Function Development (QFD) – Taguchi quality loss function – TPM – Concepts, improvement needs – Performance measures.

UNIT V

Need for ISO 9000 – ISO 9001-2008 Quality System – Elements, Documentation, Quality Auditing – QS 9000 – ISO 14000 – Concepts, Requirements and Benefits – TQM Implementation in manufacturing and service sectors..

TEXTBOOK

1. Dale H. Besterfield, et al. (2006) "Total Quality Management", Pearson Education Asia,
2. P. Saravanel & S. Balakumar, Margham Publications Chennai

REFERENCES

1. Suganthi. L and Anand Samuel, (2006) "Total Quality Management", Prentice Hall (India) Pvt. Ltd.,
2. Janakiraman. B and Gopal .R.K., "Total Quality Management – Text and Cases", Prentice Hall (India) Pvt. Ltd., 2006.
- 3.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

Subject Code	Title of the Subject	L	T	P	Total of LTP	C
COMD19E4	STRATEGIC MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES		Student Outcomes			
At the end of this course the learner is expected:					
1	Integrating the knowledge gained in functional area of management.	d	g	m	
2	Helping the students to learn about the process of strategic management.	d	g	m	

UNIT – I

Concepts of Strategy – Defining Strategy – Levels at which strategy operates -

Approaches to strategic decision making – Mission and purpose – objectives and goals – Strategic Business Unit – Functional Level strategies – Outsourcing Strategy.

UNIT – II

Environmental Analysis and Diagnosis – Environment and its components – Environmental Scanning and Appraisal – Organizational Appraisal; Strategic advantages analysis and diagnosis; SWOT analysis.

UNIT – III

Strategy Formulation and choice – Industry and Competitor – Factor affecting strategic choice–Generic competitive strategies–Cost leadership –Differentiation – Focus–Value chain analysis – Bench marking –Service blue printing.

UNIT – IV

Functional Strategies: Marketing – Production /Operations and R&D Plans and policies – Personal and financial plans and policies.

UNIT – V

Strategy Implementation – Inter – relationship between formulation and implementation – issues in strategy implementation – Resource allocation – Strategy Evaluation and - Overview of strategic evaluation – Strategic control - Techniques of strategic evaluation and control.

TEXT BOOKS

1. AzharKazmi, (2008) Strategic Management & Business Policy, Tata McGraw Hill Publishing company, NewDelhi
2. Fred R. David, (2008) Strategic Management Concepts & Cases, PHI Learning Private Ltd. New Delhi.

REFERENCES

1. Vipin Gupta, Kamala Gollakota& Srinivasan, Business Policy & Strategic Management, Prentice hall of India Private Limited New Delhi2008.
2. Bhattachary , SK and N. Venkataramin; Managing Business Enterprise; Strategies, Structures and Systems, Vikas Publishing House, New Delhi 1stEdition.

Course Nature: Theory				
Assessment Method (Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100