ABOUT THE INSTITUTION

The Kovai Kalaimagal Educational Trust established in the year 1992 with an aspiration to quench the educational thirst of the poor and the needy strata of the society particularly from rural area. It sprouted with the establishment of a school and soon extended to add Kovai Kalaimagal College of Arts and Science in the year 1996 – 1997, Coimbatore Institute of Management and Technology in 1996 – 1997, Coimbatore Institute of Engineering and Technology in 2001 – 2002 and CIET School of Architecture in 2013 – 2014. The trust is managed by the dedicated team of trustees Dr. T. Banumathi, Dr. T. Namradha, Dr. K. A. Chinnaraju, Tmt. P. Shanmugadevi, Thiru. S. Subramanian and Thiru. M. Thangavelu who fully devote their time for the development of the institutions under the trust and it is due to their tireless efforts, the colleges have carved a name for themselves in the academic circle.

The college is situated in a serene atmosphere surrounded by picturesque mountains offering a very conducive environment for the academic perseverance. It is an ISO 9001:2008 certified institution and it has also been accredited by NAAC with 'A' grade. Committed to make quality education affordable especially to economically weaker sections particularly from rural area and strengthen the areas of research, enhance the process of sensitizing the students to personal values, spiritual growth and social responsibility. The college has taken every effort to ensure sustenance and enhancement of the quality in education.

Promoting Body

The Kovai Kalaimagal Educational Trust (KKET) was started in 1992 to establish educational institutions with the motto: 'Light the Light within'. The trust has, so far, established Kovai Kalaimagal College of Arts and Science, Coimbatore Institute of Engineering and Technology, CIET School of Architecture and Coimbatore Institute of Management And Technology at Vellimalaipattinam, Narasipuram Post, Thondamuthur Via, Coimbatore - 641 109.

Environment

KKCAS is located at Vellimalaipattinam, near Narasipuram, sprawling over a land area of 10.58 acres, surrounded by green hillocks. The campus has a serene and studious atmosphere with least disturbance and distraction. The students find the environment to be very conducive for their studies. Facilities in the campus meet their needs for extra / co-curricular activities.

ISO 9001:2008

As our institution is an ISO 9001:2008 certified institution, we have a strong system which takes care of the planned activities for enhancing quality in every respect. The institution implemented the Quality Management System and registered for the ISO certification since 2002. After implementation of the Quality Management System, not a single non-conformance was noticed in any of the QMS audit.

NAAC

Our institution was accredited with "A" grade by NAAC in the year 2011 and again Re-accredited with "A" grade by NAAC from September 2016.

Centre for Research

There is a research committee constituted in KKCAS which takes care of the promotion of research activities. Majority of members of faculty of Computer Science are the research guides guiding the scholars who pursue MPhil programme. This committee motivates the eligible faculty to apply for more number of research projects sponsored by UGC in topics of current interest.

The committee reviews the progress made by the research scholars periodically and advises them accordingly. In case the progress is not satisfactory, the reason for the same is found out and a solution to progress further is provided.

The committee recommends the research scholars and faculty pursuing Ph.D to participate and present papers in seminars and conferences and also publish research articles in reputed national and international journals. Those who are yet to register for pursuing M.Phil or Ph.D programmes are advised to register immediately and necessary support is also provided for finding suitable guides. The committee also recommends cash awards to those who publish research articles in refereed journals and sanction of additional increments and promotions to those who complete the Ph.D degrees. This has created a good impact as is evidenced by the number of faculty coming forward to pursue Ph.D programme.

Placement Cell

The institution has a placement cell which is effectively functioning under a placement officer and a placement coordinator. The responsibility of the placement officer is to identify the skills that are required to be possessed by the students as per the requirements of the companies and arrange for training programs for developing such skills among the students. Thus a number of

training programs are organized to develop the communication skills, mathematical and English aptitude, group discussion and technical skills by the professors and professional trainers.

It also arranges career-counselling programmes through psychometric tests. These tests bring out the students strengths, weaknesses and their personal interests and attitude towards various career options available to them. If needed, it arranges for any follow-up programmes to overcome the weaknesses. Regular seminars are organized to enhance their capability for grabbing various career options. As a results nearly 75% of students are able to get placements from reputed companies.

Hostel

Separate and comfortable accommodation for boys and girls is provided within the college campus to accommodate 650 boys and 750 girls. Facilities for playing indoor games and common reading rooms with audio visual equipments are available in all the hostels.

The institution plans for providing residential accommodation to the staff and there is a proposal for the construction of staff quarters. As there is a separate RO plant, purified and safe drinking water is provided to all the students.

Recognitions

The college has been recognized for the welfare schemes implemented for the benefit of the students and has been rewarded with "Best College Award" during 2007 – 2008 by the Bharathiar University. It has also been awarded with "Third Best College Award" for overall performances during the year 2008-2009 based on ten different criteria such as Results of University Examinations, Conducting Seminars, Workshops, Symposia and State and National Level Conferences, Self Development Programmes for Students, Number of Placements made in the Campus Interviews, Student Supporting Services, Faculty Development Programmes, Publication of Books and Research articles in Journals and Magazines, Research Activities, Social Service through NSS, YRC and RRC and achievements in Sports and Games. The institute was awarded with "A" Grade by National Assessment and Accreditation Council (NAAC). The college was granted Autonomous status by UGC, New Delhi for six years with effect from 2016-2017.

KOVAI KALAIMAGAL COLLEGE OF ARTS AND SCIENCE

(An Autonomous Institute Affiliated to Bharathiar University)

Re - accredited with "A" grade by NAAC

Regulations for Undergraduate Programmes

(Under Choice Based Credit System)

(Effective from 2017 – 2018)

1. REGULATIONS

This regulation is effective from the academic year 2017 -2018.

1.1. Eligibility for Admission

| Course | Eligibility Condition | |
|-------------|--|--|
| B.COM. (CA) | A pass in Higher Secondary Course with preferably Commerce as one of | |
| B.COM. (CA) | the subjects. | |

1.2. Duration and Course of Study

Three Academic years with six semesters, the duration of the first, third and fifth Semesters from June to November and the second, fourth and sixth Semesters from December to April. The duration of each semester is 90 working days.

1.3. The Medium of Instruction and Examinations

The medium of instruction and examinations shall be English.

1.4. Requirements for Attendance

- ✓ A candidate will be permitted to take the examination for any semester, if he/she secures not less than 75% of attendance out of the 90 working days during the semester.
- ✓ A candidate who has secured attendance less than 75% but 65% and above shall apply with the prescribed fee for the condonation of lack of attendance. On the recommendation of the Principal, he/she will be permitted to take up the examination.
- ✓ A candidate who has secured attendance less than 65% but 55% and above in any semester, will be permitted to continue the course but will not be permitted to appear for the examination in the current papers. However he/she will be permitted to appear for the examination in the papers in which he/she has arrears. He/she will have to compensate the shortage of attendance in the subsequent semester and take the examination in the papers of both the semester together .

- ✓ A candidate who has secured less than 55% of attendance in any semester will not be permitted to take the regular examinations and to continue the study in the subsequent semester. He/she has to re-do the course by rejoining in the semester in which the attendance is less than 55%.
- ✓ A candidate who has secured less than 65% of attendance in the final semester has to compensate his / her attendance shortage in a manner to be decided by the Head of the Department concerned after rejoining the course.

1.5 Restriction to take the Examinations

- Any candidate having arrear paper(s) shall have the option to take the examinations in any arrear paper(s) along with the subsequent regular semester papers.
- Candidates who fail in any of the papers shall pass the paper(s) concerned within five years from the date of admission to the said course. If they fail to do so, they shall take the examination in the revised text / syllabus, if any, prescribed for the immediate next batch of candidates. If there is no change in the text / syllabus they shall take the examination in that paper with the syllabus in vogue, until there is a change in the text or syllabus.

In the event of removal of that paper consequent to the change of regulations and / or curriculum after a five year period, the candidates shall have to take up an equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per regulations/curriculum for the award of the degree.

1.6 The Evaluation System

The major objective of the institution's evaluation system is to motivate all students to excel in their performance. The students' performance is continually assessed through Continuous Assessment (CIA) and End Assessment (EAE). The CIA, EAE break up for theory papers is 25:75 and practical is 40:60.

1.6.1. Break Up of Continuous Internal Assessment (CIA) Marks

Theory (Languages, English, Core, Allied and Elective)

| Content | Marks Awarded |
|--------------------------|---------------|
| Internal Assessment Test | 05 |
| Online Test | 05 |
| Model Examination | 10 |
| Assignment (2 Numbers) | 05 |
| Total | 25 |

Theory (Communication Skills, Mathematics for Competitive Examinations and Aptitude & Soft Skills)#

| Content | Marks Awarded |
|------------------------------|---------------|
| Internal Assessment Test I | 25* |
| Internal Assessment Test II | 25. |
| Internal Assessment Test III | 25 |
| Total | 50 |

^{*} Test I and Test II will be evaluated for 25 marks each and the average of these two will be considered.

Practical

| Content | Marks Awarded | Marks Awarded |
|--|------------------|-----------------|
| | (Max Marks: 100) | (Max Marks: 50) |
| Minimum ten Experiments / Practical Paper / Semester | 20 | 05 |
| Internal Assessment Test | 05 | 05 |
| Model Exam | 10 | 05 |
| Record Note Book | 05 | 05 |
| Total | 40 | 20 |

Project

A minimum of two reviews will be done, one at the time of designing phase and the second review at the time of implementation and report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

[#] Internal Evaluation only

| Content | Marks Awarded |
|--------------------------|---------------|
| Review | 10 |
| Record | 05 |
| Power Point Presentation | 05 |
| Content | 05 |
| Total | 25 |

1.6.2. End Assessment Examinations (EAE)

- 1. Semester examination will be conducted at the end of each semester after completing a minimum of 90 working days.
- 2. End Assessment Examination for the odd semester will generally be held during November and even semester during April.
- 3. The question papers for all the courses will be set by the external examiners.
- 4. The examinations for Language, English, Core Allied and Elective will be conducted for a maximum of 75 marks for three hours. The passing minimum is 40% (30 out of 75 marks) and overall passing minimum putting the CIA and EAE marks together will be 40%.
- 5. Question Paper Pattern: (Languages, English, Core, Allied and Elective)

| Part A | 10 Marks 10 Questions - 1 Mark each – Objective type | |
|--------|--|---|
| Part B | 25 Marks | 5 Questions- 5 Marks each – either or type. |
| Part C | 40 Marks | 5 Questions- 8 Marks each – either or type. |
| Total | 75 Marks | |

- The exams for value Based Eduction & Non Maor Elective will be conducted for a maximum of 50 marks for three hours. The passing minimum is 40% (20 out of 50 marks).
- 7. Question Paper Pattern: (Value Based Education & Non Major Elective)

| Part A | 50 Marks | 5 Questions - either or type of question - 10 Marks |
|--------|----------|---|
| | | each |

8. Question paper pattern : (Extra Credit Courses)

| Total | 100 Marks | | |
|--------|-----------|---|--|
| Part B | 60 Marks | 5 Questions- 12 Marks each – either or type. | |
| Part A | 40 Marks | Marks 5 Questions- 8 Marks each – either or type. | |

- 9. The marks secured in the extra credit course will get reflected in the mark sheet only if the candidate has secured 40% marks and above.
- 10. The students will be allowed to choose only two papers per semester under the extra credit courses from third semester onwards.

11. Practical

| Content | Marks Awarded | Marks Awarded | |
|-------------|------------------|-----------------|--|
| | (Max Marks: 100) | (Max Marks: 50) | |
| Program - 1 | 20 | 10 | |
| Program - 2 | 20 | 10 | |
| Viva voce | 10 | 05 | |
| Record | 10 | 05 | |
| Total | 60 | 30 | |

Project

The evaluation for the end semester examination should be as per the norms given below:

| Content | Marks Awarded |
|--------------------------|---------------|
| Report | 15 |
| Power Point Presentation | 20 |
| Viva Voce | 40 |
| Total | 75 |

- 12. The students who have opted for the languages other than Tamil in part-I should undergo basic Tamil Course during the year of the study as a non-credit course for which there would be only Internal Evaluation .
- 13. For all the non-credit couses result would be indicated as "Pass" or "Re-Appearance" and not by marks or grades secured in the grade sheet.
- 14. There will be one independent valuation for all theory papers under parts I, II & III by external examiner.
- 15. A candidate may request for re-totalling/revaluation of his/her answer script by submitting an application addressing to the Controller of Examination through the Principal, paying the prescribed fee. This provision is available for all theory papers taken in the EAE. However there is no provision for revaluation of Practical papers.
- 16. Candidates desirous of improving the marks awarded in a passed subject in their first

attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

17. Supplementary examination will be conducted for the benefit of final year students after 15 days of the declaration of the final semester results. Candidate who has arrears in any semester subject to a maximum of three papers can appear for the supplementary exam conducted after the final semester.

1.7 Grading

The following table gives the marks, grade points, letter grades and classification to indicate the performance of the candidate.

Conversion of Marks to Grade Points and Letter Grades (Performance in a Course/Paper)

| Range of Marks | Grade Points | Letter Grade | Description |
|----------------|---------------------|--------------|-----------------|
| 90-100 | 9.0-10.0 | 0 | Outstanding |
| 80-89 | 8.0-8.9 | D+ | Excellent |
| 75-79 | 7.5-7.9 | D | Distinction |
| 70-74 | 7.0-7.4 | A+ | Very Good |
| 60-69 | 6.0-6.9 | A | Good |
| 50-59 | 5.0-5.9 | В | Above Average |
| 40-49 | 4.0-4.9 | С | Average |
| 00-39 | 0.0 | U | Re - Appearance |
| ABSENT | 0.0 | AB | Absent |

 C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n = refers to the semester in which such course were credited

For a Semester:

GRADE POINT AVERAGE [GPA] = $\sum_{i} C_{i} G_{i} / \sum_{i} C_{i}$

Sum of the credits of the courses in a semester

For the Entire Programme:

CUMULATIVE GRADE POINT AVERAGE [CGPA] = $\sum_n \sum_i C_{ni} G_{ni} / \sum_n \sum_i C_{ni}$ Sum of the multiplication of grade points by the credits of the entire programme CGPA =

Sum of the credits of the courses of the entire programme

| CGPA | Grade | Classification of Final Result |
|-----------------------------|---------|--------------------------------|
| 9.0 and above up to 10.0 O+ | | First Class – Exemplary* |
| 9.0 and above but below 9.5 | 0 | First Class – Exemplary |
| 8.5 and above but below 9.0 | D++ | |
| 8.0 and above but below 8.5 | D+ | First Class with Distinction* |
| 7.5 and above but below 8.0 | D | |
| 7.0 and above but below 7.5 | 7.5 A++ | |
| 6.5 and above but below 7.0 | A+ | First Class |
| 6.0 and above but below 6.5 | A | |
| 5.5 and above but below 6.0 | B+ | Second Class |
| 5.0 and above but below 5.5 | В | Second Class |
| 4.5 and above but below 5.0 | C+ | Third Class |
| 4.0 and above but below 4.5 | С | Tilliu Class |
| 0.0 and above but below 4.0 | U | Re – Appearance |

Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part IV securing following CGPA and Grades shall be declared as follows for each part:

| CGPA | Grade | Classification of Final Result |
|-----------------------------|-------|--------------------------------|
| 9.5 and above up to 10.0 | O+ | First Class Examplemy* |
| 9.0 and above but below 9.5 | О | First Class – Exemplary* |
| 8.5 and above but below 9.0 | D++ | |
| 8.0 and above but below 8.5 | D+ | First Class with Distinction* |
| 7.5 and above but below 8.0 | D | |
| 7.0 and above but below 7.5 | A++ | |
| 6.5 and above but below 7.0 | A+ | First Class |
| 6.0 and above but below 6.5 | A | |
| 5.5 and above but below 6.0 | B+ | Second Class |
| 5.0 and above but below 5.5 | В | Second Class |
| 4.5 and above but below 5.0 | C+ | Third Class |
| 4.0 and above but below 4.5 | С | Third Class |
| 0.0 and above but below 4.0 | U | Re-Appearance |

* The candidates who have passed in the first appearance and within the prescribed semester of the Programme (Major, Allied and Elective Course alone) are eligible.

1.8 Course Completion

Students shall complete the programme within a period not exceeding three years for UG courses from the date of admission

SCHEME OF EXAMINATION AND PROGRAMME STRUCTURE

B.Com.(Computer Applications) (2016 – 2019)

| B.Com.(Computer Applications) (2016 – 2019) | | | | | | | |
|---|------------|---|------------------------------|---------|---------|-------|---------|
| Part | Sub code | Study Components | Ins.h ours per week | CIA | Exam | Total | Credits |
| | • | SEMESTEI | R - I | | | | |
| I | 16U1TALT01 | Language 1: Paper I | 5 | 25 | 75 | 100 | 3 |
| II | 16U1ENLT01 | Language 2: English I | 5 | 25 | 75 | 100 | 3 |
| | 16U1CCCT01 | Core 1: Financial Accounting | 5 | 25 | 75 | 100 | 5 |
| III | 16U1CCCT02 | Core 2: Computer and Information System | 4 | 25 | 75 | 100 | 5 |
| | 16U1CCCP03 | Core 3: MS Office I -Practical | 3 | 40 | 60 | 100 | 3 |
| | 16U1CCAT01 | Allied 1: Business Mathematics | 6 | 25 | 75 | 100 | 5 |
| IV | 16U1VBET01 | Value Based Education 1: Environmental Studies** | 2 | - | 50 | 50 | 2 |
| | | | | Total (| Credits | | 26 |
| | | SEMESTER | R - II | | | | |
| I | 16U2TALT02 | Language 1: Paper II | 5 | 25 | 75 | 100 | 3 |
| II | 16U2ENLT02 | Language 2: English II | 5 | 25 | 75 | 100 | 3 |
| III | 16U2CCCT04 | Core 4: Higher Financial Accounting | 5 | 25 | 75 | 100 | 6 |
| | 16U2CCCT05 | Core 5: Principles of Marketing | 4 | 25 | 75 | 100 | 4 |
| | 16U2CCCP06 | Core 6: MS Office II & Tally 9.2 - Practical | 3 | 40 | 60 | 100 | 3 |
| | 16U2CCAT02 | Allied 2: Business Statistics | 6 | 25 | 75 | 100 | 5 |
| IV | 16U2VBET02 | Value Based Education 2: Ethics and Culture** | 2 | - | 50 | 50 | 2 |
| Total Credits | | | | | | | 26 |
| SEMESTER - III | | | | | | | |
| II | 16U3CCCT07 | Core 7: Cost Accounting | 6 | 25 | 75 | 100 | 4 |
| | 16U3CCCT08 | Core 8: Commercial Law | 6 | 25 | 75 | 100 | 4 |
| | 16U3CCCT09 | Core 9: Data Base Management System | 6 | 25 | 75 | 100 | 4 |
| | 16U3CCCP10 | Core 10: Oracle - Practical | 4 | 40 | 60 | 100 | 3 |
| | 16U3CCAT03 | Allied 3: Business Economics | 5 | 25 | 75 | 100 | 3 |

| | 1 | | | | | 1 | 1 |
|-----|-----------------------------------|--|--------|-------|---------|-----|----|
| | 16U3NMET01 | Non Major Elective 1: | 2 | _ | 50 | 50 | 2 |
| | | Food Science and Nutrition | | | | | |
| IV | 16U3SBST01 Skill Based Subject 1: | | _ | | | F0 | |
| 1 V | | Mathematics for Competitive Examinations I | 2 | 50 | - | 50 | 2 |
| | 16U3SBST02 | Skill Based Subject 2: | | | | | |
| | 10033132 | Communication Skills I | 2 | 50 | - | 50 | 2 |
| | 16U3BTLT01 | Non Credit Course: Basic | | | | | |
| | | Tamil-I# | - | - | - | - | - |
| | | Sports | 2 | - | - | - | - |
| | | Library | 1 | - | - | - | - |
| | | | | Total | Credits | | 24 |
| | | SEMEST | ER – I | V | | | |
| | 16U4CCCT11 | Core 11: Corporate Accounting | 6 | 25 | 75 | 100 | 4 |
| | 16U4CCCT12 | Core 12: Company Law and Secretarial Practice | 6 | 25 | 75 | 100 | 4 |
| III | 16U4CCCT13 | Core 13: Object Oriented Programming with C++ | 6 | 25 | 75 | 100 | 4 |
| | 16U4CCCP14 | Core 14: Object Oriented Programming with C++ - Practical | 4 | 40 | 60 | 100 | 3 |
| | 16U4CCAT04 | Allied 4: Principles of Management | 5 | 25 | 75 | 100 | 3 |
| | 16U4NMET02 | Non Major Elective 2: Floriculture | 2 | - | 50 | 50 | 2 |
| IV | 16U4SBST03 | Skill Based Subject 3: Mathematics for Competitive Examinations II | 2 | 50 | - | 50 | 2 |
| | 16U4SBST04 | Skill Based Subject 4: Communication Skills II | 2 | 50 | 1 | 50 | 2 |
| | 16U4BTLT02 | Non Credit Course: Basic Tamil-II# | ı | - | 1 | - | - |
| | | Sports | 2 | - | - | - | - |
| | | Library | 1 | - | - | - | - |
| | Total Credits 24 | | | | | | 24 |
| | | SEMEST | ER - V | 7 | | | |
| III | 16U5CCCT15 | Core 15: Management Accounting | 5 | 25 | 75 | 100 | 4 |
| | 16U5CCCT16 | Core 16: Income Tax Law and Practice | 6 | 25 | 75 | 100 | 5 |

| | 16U5CCCT17 | Core 17: Visual Basic | 5 | 25 | 75 | 100 | 4 |
|-----|---------------|---|-----|-------|---------|------|-----|
| | 16U5CCCP18 | Core 18: Visual Basic - Practical | 4 | 40 | 60 | 100 | 3 |
| | | Elective 1: | 5 | 25 | 75 | 100 | 3 |
| | | Elective 2: | 5 | 25 | 75 | 100 | 3 |
| | 16U5NCCT01 | Non Credit Course 1: Aptitude and Soft Skills I | 3 | - | - | - | - |
| IV | | Sports | 2 | - | - | - | - |
| | | Library | 1 | - | - | - | - |
| | | | | Total | Credits | | 22 |
| | SEMESTER - VI | | | | | | |
| | 16U6CCCT19 | Core 19: Internet and Web Design | 6 | 25 | 75 | 100 | 4 |
| | 16U6CCCT20 | Core 20: Indirect Taxation | 7 | 25 | 75 | 100 | 5 |
| III | 16U6CCCP21 | Core 21: HTML - Practical | 4 | 40 | 60 | 100 | 3 |
| | | Elective 3: | 6 | 25 | 75 | 100 | 3 |
| | | Elective 4: | 7 | 25 | 75 | 100 | 3 |
| IV | 16U6NCCT02 | Non Credit Course 2: Aptitude and Soft Skills II | 3 | - | - | - | - |
| | | Sports | 2 | - | - | - | - |
| | | Library | 1 | - | - | - | = |
| | Total Credits | | | | | 18 | |
| | | Total | 204 | | | 3700 | 140 |

^{* *} Answers to the questions may also be given in Tamil.

The students who have not studied Tamil in Higher Secondary course and not opted for Tamil under Language I in the Degree programme have necessarily to study Basic Tamil for 2 hours /week during III & IV semesters after their regular college working hours.

| List of Electives | | | | | |
|-------------------|------------|---------------------------------------|--|--|--|
| Sub | Code | Subjects | | | |
| | 16U5CCET1A | E – Commerce | | | |
| Elective 1 | 16U5CCET1B | Human Resource Management | | | |
| | 16U5CCET1C | Financial Markets and Institutions | | | |
| | 16U5CCET2A | Principles of Auditing | | | |
| Elective 2 | 16U5CCET2B | Cyber Law | | | |
| | 16U5CCET2C | Principles and Practices of Insurance | | | |
| | 16U6CCET3A | Executive Business Communication | | | |
| Elective 3 | 16U6CCET3B | Entrepreneurial Development | | | |
| | 16U6CCET3C | Management Information System | | | |
| | 16U6CCET4A | Banking Theory | | | |
| Elective 4 | 16U6CCET4B | Financial Management | | | |
| | 16U6CCEV4C | Project and Viva Voce | | | |

| | CREDIT | |
|------------|--------------------------------------|---|
| 16UCCECC01 | Mathematics for Professional Courses | 2 |
| 16UCCECC02 | International Marketing | 2 |
| 16UCCECC03 | Multimedia and its applications | 2 |
| 16UCCECC04 | Brand Management | 2 |
| 16UCCECC05 | Shares and Commodities | 2 |
| 16UCCECC06 | Stress Management | 2 |
| 16UCCECC07 | Retail Marketing | 2 |
| 16UCCECC08 | Derivatives | 2 |
| 16UCCECC09 | Enterprise Resource Planning | 2 |
| 16UCCECC10 | Export and Import Procedures | 2 |
| 16UCCECC11 | Cost Audit | 2 |

Curriculum Structure

| S.No | Course | No of Papers | Credits |
|------|---|--------------|---------|
| 1 | Language 1 : Tamil/Hindi/Malayalam/French | 2 | 6 |
| 2 | Language 2 : English | 2 | 6 |
| 3 | Core | 21 | 84 |
| 4 | Allied | 4 | 16 |
| 5 | Elective | 4 | 12 |
| 6 | Value Based Education | 2 | 4 |
| 7 | Skill Based Subject | 4 | 8 |
| 8 | Non-Major Elective | 2 | 4 |
| 9 | Non-Credit Course | 4 | - |
| | Total | 140 | |

SEMESTER - I

LANGUAGE 1: TAMIL I

Subject Code: 16U1TALT01 Total Hrs: 75 No. of Credits: 3

முதல் பருவம் (செய்யுள், சிறுகதை, இலக்கணம் , இலக்கிய வரலாறு) நோக்கம்

- 1. சமூகம் பற்றிய சிந்தனைகளைத் தமிழ்ப் படைப்பிலக்கியங்கள் மூலம் ஏற்படுத்துதல்
- 2. புதுக்கவிதைகள் , சிறுகதைகள் ஆகியவற்றைப் படிக்க வைத்தல்/எழுத வைத்தல்
- 3. போட்டித் தேர்வுகளுக்கு மாணவர்களைத் தயார் செய்தல்

அலகு – 1 செய்யுள் திரட்டு : மரபுக் கவிதைகள் (15 மணிநேரம்)

பாரதியார் - யோகசித்தி (பாரதியார் கவிதைகள்)

பாரதிதாசன் - தமிழனுக்கு வீழ்ச்சியில்லை

(பாரதிதாசன் கவிதைகள்)

ക്ഖിഥഞ്ഞി - ക്<u>ഖി</u>ട്ടെ (ഥരന്ദ്രഥ് ഥന്തരെயുഥ്)

கண்ணதாசன் - ஆதியிலே வார்த்தை இருந்தார் (இயேசு காவியம்)

அலகு – 2 செய்யுள் திரட்டு : புதுக் கவிதைகள்

(13 மணிநேரம்)

• புவியரசு - கதாநாயகி (ஒரு முக்கிய அறிவிப்பு)

• அப்துல் ரகுமான் - தவநான எண் (ஆலாபனை)

• வைரமுத்து - உன் ஆன்மீகத்தின் அர்த்தம் (கவிராஜன் கதை)

• சிற்பி பாலசுப்பிரமணியம் - கொடும்பாவி சாகாளோ (ஒரு கிராமத்து நதி)

• கலாப்பிரியா - உயிர்த்தெழுதல் (கலாப்பிரியா கவிதைகள்)

• இளம்பிறை - அசதி (முதல் மனிஷி)

அலகு – 3 சிறுகதைத் தொகுப்பு

(20 மணிநேரம்)

1. பாரதியார் - காக்காய் பார்லிமெண்ட்

(மகாகவி பாரதியார் கதைகள்)

புதுமைப்பித்தன்
 ஆ.மாதவன்
 ஜெயகாந்தன்
 அசோகமித்திரன்
 வண்ணதாசன்
 போன்னகரம் (புதுமைப்பித்தன் சிறுகதைகள்)
 சுசிலாவின் கதை (ஆ.மாதவன் கதைகள்)
 தேவன் வருவாரா? (தேவன் வருவாரா?)
 அப்பாவின் சிநேகிதர் (அப்பாவின் சிநேகிதர்)
 ஆலங்கட்டிமழை (வண்ணதாசன் கதைகள்)

7. நாஞ்சில் நாடன் - சூடிய பூ சூடற்க (சூடிய பூ சூடற்க)

8. எஸ்.இராமகிருஷ்ணன் - தெரிந்தவர்கள் (எஸ்.இராமகிருஷ்ணன் கதைகள்) 9. வண்ணநிலவன் - இரண்டாவது சொர்க்கம் (வண்ணநிலவன் கதைகள்)

10. அம்பை - பிளாஸ்டிக் டப்பாவில் பராசக்தி முதலியோர்

(காட்டில் ஒரு மான்)

அலகு – 4 தமிழ் இலக்கிய வரலாறு

(15 மணிநேரம்)

- தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுக்குரிய பொதுத் தமிழ்ப் பாடத்திட்டம் - ஓர் அறிமுகம்
- 1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
- 2. சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- 3. புகழ்பெற்ற தமிழ் நூல்கள், நூலாசிரியர்கள் (சிறுகதை, புதுக்கவிதை) (பார்வை நூல்: தமிழ் இலக்கிய வரலாறு)
- 4. அடைமொழியால் குறிக்கப்பெறும் நூல்கள் , நூலாசிரியர்கள் (பார்வை நூல்: தமிழ் இலக்கிய வரலாறு)

5. ஆங்கிலச் சொல்லிற்கு இணையான தமிழ்ச் சொல் (பார்வை நூல்: நற்றமிழ் இலக்கணம்)

அலகு – 5 இலக்கணம்

(12 மணிநேரம்)

- 1. வேர்ச்சொல் அறிதல், அகர வரிசைப்படி சொற்களை மாற்றியமைத்தல்.
- 2. செய்வினை, செயப்பாட்டுவினை, உடன்பாடு, எதிர்மறை, கலவை வாக்கியங்களும் வாக்கிய வகைகளும்.
- 3. பெயர், வினை, இடை, உரிச்சொற்கள்.
- 4. லகர-ளகர-ழகர, ணகர-னகர வேறுபாடுகள்.

பாட நூல்கள்

• செய்யுள் திரட்டு , சிறுகதைத் தொகுப்பு (தமிழ்த்துறை வெளியீடு : ஜுன் - 2016)

பார்வை நூல்கள்

- 1. புலவர் வெற்றியழகன்(தொ.ஆ), "பாரதியார் கவிதைகள்", ராமையா பதிப்பகம், சென்னை. முதற் பதிப்பு: ஏப்ரல் 2008.
- 2. தொ.பரமசிவன்(ப.ஆ), "பாரதிதாசன் கவிதைகள்", நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. மூன்றாம் பதிப்பு: டிசம்பர் 1998.
- 3. வித்துவான் சிவ கன்னியப்பன், "மலரும் மாலையும்", பூம்புகார் பதிப்பகம், சென்னை. முதற் பதிப்பு: செப்டம்பர் 2002.
- 4. கவியரசு கண்ணதாசன், "இயேசு காவியம்", கலைக்காவிரி பதிப்பகம், திருச்சி. ஐந்தாம் பதிப்பு: 1997.
- 5. புவியரசு, "ஒரு முக்கிய அறிவிப்பு", விஜயா பதிப்பகம், கோவை. இரண்டாம் பதிப்பு: டிசம்பர் - 2005.
- அப்துல் ரகுமான், "ஆலாபனை", நேசனல் பப்ளிஷர்ஸ், சென்னை.
 நான்காம் பதிப்பு: ஏப்ரல் 2003.
- 7. வைரமுத்து, "கவிராஜன் கதை", திருமகள் பதிப்பகம், சென்னை. பனிரெண்டாம் பதிப்பு: செப்டம்பர் -2007.
- 8. சிற்பி, "ஒரு கிராமத்து நதி", கவிதா பதிப்பகம், சென்னை. எட்டாம் பதிப்பு: ஆகஸ்ட்டு-2011.
- 9. கலாப்பிரியா, "கலாப்பிரியா கவிதைகள்", தமிழினி பதிப்பகம், சென்னை. முதற் பதிப்பு: டிசம்பர் - 2001.
- 10. இளம்பிறை, "முதல் மனுஷி", தமிழ் நெஞ்சம், மயிலாடுதுரை. முதற் பதிப்பு: டிசம்பர் -2003.
- 11. சி.சுப்பிரமணிய பாரதி, "மகாகவி பாரதியார் கதைகள்", சேது அலமி பிரசுரம், சென்னை. இரண்டாம் பதிப்பு: டிசம்பர்- 2003.
- 12. புதுமைப்பித்தன் கதைகள், பூம்புகார் பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: ஜுலை –2006.
- 13. மாதவன், "ஆ.மாதவன் கதைகள்", தமிழினி பதிப்பகம்,சென்னை. முதற்பதிப்பு: டிசம்பர்- 2001.
- 14. ஜெயகாந்தன், "தேவன் வருவாரா", மீனாட்சி புத்தக நிலையம், மதுரை. நான்காம் பதிப்பு: ஜுன் 1996.
- 15. அசோகமித்திரன், "அப்பாவின் சிநேகிதர்", நர்மதா வெளியீடு, சென்னை.

இரண்டாம் பதிப்பு: டிசம்பர் - 1996.

- 16. வண்ணதாசன், கனிவு, சந்தியா பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: ஏப்ரல் 2011.
- 17. நாஞ்சில் நாடன், "சூடிய பூ சூடற்க", தமிழினி பதிப்பகம், சென்னை. மூன்றாம் பதிப்பு: 2010.
- 18. எஸ்.ராமகிருஷ்ணன், "எஸ்.ராமகிருஷ்ணன் கதைகள்", கிழக்கு பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: ஏப்ரல் - 2005.
- 19. வண்ணநிலவன், "வண்ணநிலவன் சிறுகதைகள்", நற்றிணை பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: ஆகஸ்ட்டு - 2013.
- 20. அம்பை, "காட்டில் ஒரு மான்", காலச்சுவடு பதிப்பகம், சென்னை. மூன்றாம் பதிப்பு: டிசம்பர் 2003.
- 21. வல்லிக்கண்ணன், "புதக்கவிதையின் தோற்றமும் வளர்ச்சியும்", அகரம், கும்பகோணம். நான்காம் பதிப்பு: ஜுலை 1999.
- 22. கா.கோ.வெங்கட்ராமன், "தமிழ் இலக்கிய வரலாறு", கலையக வெளியீடு, திண்டுக்கல். இரண்டாம் பதிப்பு: ஜுன் - 2002.
- 23. மது.ச.விமலானந்தம், "தமிழ் இலக்கிய வரலாறு", முல்லை நிலையம், சென்னை. 2014.
- 24. மு.பரமசிவம், "நற்றமிழ் இலக்கணம்", சைவசித்தாந்த பதிப்பகம், திருநெல்வேலி. முதற் பதிப்பு: 1995.

SEMESTER - I LANGUAGE 2: ENGLISH - I

Subject Code: 16U1ENLT01 Total Hrs: 75 No. of Credits: 3

Objectives:

- To understand the basic English grammar and to develop vocabulary
- To develop the skills of speaking and writing without flaws
- To develop an interest in the minds of the students to enjoy and appreciate the literary works
- in English

Unit-I: Poetry (14 Hrs)

- 1. On His Blindness- John Milton
- 2. Menelaus and Helen- Rupert Brooke
- 3. The Solitary Reaper-William Wordsworth

Unit-II: Prose (16 Hrs)

- 1.Sweets for Angels- R.K.Narayan
- 2. At Harrow and Cambridge- Jawaharlal Nehru
- 3. The Post Master-Rabindranath Tagore

Unit-III: Short Story (15 Hrs)

- 1. How Much Land does a Man Need?- Leo Tolstoy
- 2. Games at Twilight- Anitha Desai
- 3. The Gate Man's Gift- R.K.Narayan

Unit-IV: One Act Plays (13 Hrs)

- 1.A Meeting in a Forest G.B.Shaw
- 2. Refund Fritz Karinthy

Unit-V: Functional Grammar and Vocabulary (17 Hrs)

- 1. Parts of Speech
- 2. Simple Past, Perfect and Continuous
- 3. Articles
- 4. Usage of Idioms & Phrases
- 5. Right words- Synonyms, Antonyms, One word Substitutes

Text Books:

- 1. A.G. Xavier: An Anthology of Popular Essays and Poems Macmillan, 2002.
- 2. A.E .Subramanian : *Gifts to Posterity- An Anthology of Modern Short Stories* Anu Chitra Publications, 2003.
- 3. K.G .Seshadri : *A Prism of Plays -* Anuradha Publication,2015.

- 1. N. Krishnaswamy: *Modern English- A Book of Grammar Usage and Composition* Macmillan, 2007.
- 2. K. Ramappa: Essential English Grammar Usage & Composition MI Publications.
- 3. Raymond Murphy's *English Grammar* -Cambridge University Press India Pvt. Ltd,2004.

SEMESTER - I CORE 1: FINANCIAL ACCOUNTING

Subject Code: 16U1CCCT01 Total Hrs: 75 No. of Credits: 5 Objectives:

- To enable the students to learn principles and concepts of accountancy
- To make the students understand basic accounting framework
- To provide adequate knowledge on consignment, joint venture and depreciations

UNIT I (18 Hrs)

Fundamentals of Book Keeping- Accounting Concepts and Convention – Objectives of Accounting – Advantages of Accounting – Limitations of Accounting - Journal-Ledger - Subsidiary books - Trial balance- Errors and Rectification.

UNIT II (12 Hrs)

Final Accounts of a sole trader with adjustments - Trading Account - Profit and Loss Account - Balance sheet.

UNIT III (15 Hrs

Accounts of Non Trading Concerns - Receipts and Payments Account - Income and Expenditure Accounts and Balance Sheet - Bank Reconciliation Statement.

UNIT IV (16 Hrs)

Accounting for Consignments – Account Sales – Valuation of Stock – Normal Loss – Abnormal Loss - Joint ventures – Joint Venture Vs. Consignment – Accounting for Joint Ventures – Separate books.

UNIT V (14 Hrs)

Accounting for depreciation –Methods of depreciation - Straight line method, Diminishing balance method, Annuity method – Single entry system – Single entry system Vs. Double entry system – Satement of Affairs method – Conversion method - Total Debtors – Total Creditors – Bills Receivable – Bills Payable.

Note: Distribution of marks between problems and theory shall be 80% and 20%.

Text Books:

- 1. T.S.Reddy and Dr.A. Murthy: "Financial Accounting", Margham Publications, Chennai, Reprint 2016.
- 2. S.P.Jain and K.L.Narang: "Advanced Accountancy", Kalyani Publishers, New Delhi, 17th Revised Edition, 2011.

- **1.** T.S. Grewal: "Introduction to Accountancy", Sultan Chand & Co., New Delhi, 8th Revised Edition, 2013.
- **2.** K.L.Nagarajan, N.Vinayakam and P.L.Mani: "Principles of Accountancy", Eurosia Publishing House (Pvt) Ltd., New Delhi, Reprint 2010.
- **3.** R.L.Gupta and M.Radhaswamy: "Advanced Accountancy", Sultan Chand & Sons, New Delhi, Reprint 2008.

SEMESTER - I CORE 2: COMPUTER AND INFORMATION SYSTEM

Subject Code:16U1CCCT02 Total Hrs: 60 No. of Credits: 5

Objectives:

- To provide basic conceptual knowledge about the computer and information system.
- To enable the students to learn the functional aspects of Operating System.
- To make the students understand about data processing, system analysis and design.

UNIT I (10 Hrs)

Computer: Introduction- Meaning- History- Generations - Types of Computer System-Laptop or Notebook computers - Computer Applications in Business.

UNIT II (13 Hrs)

Computer System: Hardware- Input Devices - Output devices - Memory unit- Types of Memory - Software - Types of Software- Programming- Programming tools — Flowcharts - Steps in developing a computer program.

UNIT III (10 Hrs)

Operating System: Functions of Operating System – Types of Operating System - DOS, Windows, UNIX, LINUX, Windows NT, Windows 98, Windows XP.

UNIT IV (13 Hrs)

Data Processing System- Methods of data processing - Networking: Local Area Network (LAN) – Metropolitan Area Network (MAN) - Wide Area Network (WAN) – Internet – Intranet - Extranet - E-Mail and its user - Mobile Computers – Advantages – Limitations.

UNIT V (14 Hrs)

System Analysis and Design, Computer Based Information System - Transaction Processing Office Automation - Management Information System - Decision Support System - Expert System.

Text Books:

- 1. R. Saravanakumar, R. Parameswaran, and T. Jayalakshmi: "Introduction to Information Technology", S. Chand & Co. Ltd, New Delhi, Reprint 2008.
- 2. V.K.Kapoor: "Information Technology and Computer Application", Sultan chand and Sons, New Delhi, Reprint 2004.

- 1. Sunil K. Malhotra Sangita Sardana: "Computer Applications in Business", Kalyani Publishers, New Delhi, Reprint 2006.
- 2. ITL Education Solutions Limited: "Introduction to Information Technology", 9th Impression 2009.
- 3. Alexis Leon and Mathews Leon: "Introduction to Computers", Vikas Publishing House Pvt., Ltd., New Delhi, Reprint 2004.

SEMESTER – I

CORE 3: MS OFFICE-I PRACTICALS

Subject Code:16U1CCCP03 Total Hrs: 45 No. of Credits: 3

I - MS WORD

- 1. Agenda and Invitation Perform the following operations: Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignment, Header and Footer, Inserting Pages and Page Numbers, Find and Replace.
- 2. Design an invoice and Account sales by using Drawing toolbar, Clip art, word art, symbols, borders and shading.
- 3. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
- 4. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
- 5. Prepare Bio-Data by Using Wizard/Templates.

II- MS EXCEL

- **6.** Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total Average, Result and Ranking by using arithmetic and logical functions and sorting.
- 7. Prepare Final Accounts (Trading, Profit &Loss Account and Business Sheet) by using formula.
- **8.** Draw the different type of charts (Line, Pie, Bar) to illustrate year wise performance of sales, purchase, profit of a company by using chart wizard.
- **9.** Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III- MS POWERPOINT

- **5.** Design presentation slides for a product of your choice .The Slides Must include name, brand name, type of product, characteristics, special features, price, special offer etc.
- **6.** Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
- **7.** Design slides for the headlines News of a popular TV Channel. The Presentation Should contains the following transactions: Top Down, Bottom Up, Zoom in and Zoom Out-The presentation should work in custom mode.
- **8.** Design presentation slides for the seminar /lecture presentation using animation effects and perform the following operations: Creation of different slides, changing background colour, font color using word art.

SEMESTER - I

ALLIED 1: BUSINESS MATHEMATICS

Subject Code:16U1CCAT01 Total Hrs: 90 No. of Credits: 5 Objectives :

- To understand the basic concepts of set theory, Simple Interest and Compound Interest.
- To know the basic concepts of Matrices and Solution of Linear Equations using matrices
- To learn the concept of differentiation of algebraic functions and its uses in business problems.
- To Evaluate of definite and Indefinite integrals applicable to business problems.

UNIT I (15 Hrs

Set Theory – definitions – set operations – Venn diagrams – laws and properties – number of elements – Cartesian Products- Arithmetic and Geometric Series.

UNIT II (15 Hrs)

Simple and Compound Interest. Discounting – True Discount – Banker's Discount – Banker's Gain.

UNIT III (15 Hrs)

Matrix: Basic definitions and types – Addition, Subtraction and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Matrix method and Cramer's rule .

UNIT IV (20 Hrs)

Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT V (20 Hrs)

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

* Questions in problems and theory carry 80% and 20% respectively.

Text Books:

1. Navanitham, P.A," Business Mathematics & Statistics" -Edition 2014-Jai Publishers, Trichy-21.

Unit I : Chapter 3 – Section 1- 9. Chapter 1 – Section 1- 3.

Unit II : Chapter 2 – Section 1- 5, 10. Unit III : Chapter 4 – Section 1- 12.

Unit IV : Chapter 6 – Section 1- 4, Chapter 7 – Section 1, 3, 4.

Unit V : Chapter 8 – Section 1-7.

- 1. Sundaresan and Jayaseelan:Introduction to Business Mathematics ,Sultan chand Co & Ltd-1997
- 2. Sanchetti, D.C and Kapoor, V.K: Business Mathematics, Sultan chand Co & Ltd-2002.
- 3.P.R. Vittal: Business Mathematics and Statistics, Margham Publications.-2011
- 4. V.K.Kapoor :Problems and solutions in Business Mathematics, Sultan Chand & Sons -1994

SEMESTER - I

VALUE BASED EDUCATION - 1 : ENVIRONMENTAL STUDIES Subject Code:16U1VBET01 Total Hrs: 30 No. of Credits: 2 Objectives:

- To make the students understand the various types of natural resources and their responsibility the conservation of the same.
 - To impart on various eco systems, biodiversity at various levels and their conservation.
- To make the students know on various types of envirnmental polution, their causes, effects, their prevention and the students role in the same.

UNIT I

(6 Hrs)

The Multidisciplinary Nature of Environmental Studies - Definition, Scope and Importance; Need for public awareness, Natural resources - Forest resources, Mineral resources, Food resources, Energy resources and Land resources. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life style.

UNIT II (6 Hrs)

Ecosystems - Concept of ecosystem, Structure and Functions of an ecosystem. Producer, Consumer, Decomposers, Energy flow in ecosystem, Ecological succession, food chain, food webs and ecological pyramids. Introduction, types, characteristics, features, structure and functions of forest ecosystem, grass land, desert and Aquatic Ecosystems (ponds, streams, lakes, rivers, oceans and estuaries).

UNIT III (6 Hrs)

Biodiversity and its Conservation – Introduction - Definitions: Genetic, Species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at Global, National and local levels. India as a mega-biodiversity nation. Hot spots of biodiversity. Threads of biodiversity: habitat loss, poaching of wild life. Man wild life conflicts. Endangered and endemic species of India. Conservation of biodiversity-insitu and Exsitu conservation of biodiversity.

UNIT IV (6 Hrs)

Environmental Pollution - Definitions, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution and Thermal pollution. Solid waste management: causes, effects and control measures of Urban and Industrial wastes. Role of an individual in prevention of pollution. Pollutions case studies. Disaster management: Foods, Earthquake, Cyclone and Landslides.

UNIT V (6 Hrs)

Social issues and the Environment - Sustainable development, urban problems related to energy, water conservation, rain water harvesting, water shed management. Resettlement and rehabilitation of people. Environmental ethics: issues and possible solution. Climate change, global warming, ocean layer depletion, acid rain, nuclear accident and holocaust, case studies. Consumerism and waste product. Environmental protection Act. Air (prevention and control of pollution) Act. Wild life protection act. Forest conservation Act. Issues involved in enforcement of environmental legislation. Public awareness. Human population and the environment.

Text Book:

1. Prof R. Ranganathan: Environmental Studies. Bharathiar University Publications- Edition-1.

- 1. Ritu Bir: "Environmental Studies", Vayu Education of India, 2011.
- 2. Erach Bharucha: "*Textbook for Environmental Studies*", University Press India Pvt. Ltd, 2006.
- 3. Anubha Kaushik & C.P.Kaushik:Perspectives in Environmental Studies- New Age International Publishers, 2006.

SEMESTER - II LANGUAGE 1: TAMIL II

No. of Credits: 3 **Subject Code: 16U2TALT02** Total Hrs: 75

இரண்டாம் பருவம் (செய்யுள், உரைநடை, இலக்கணம், இலக்கிய வரலாறு) நோக்கம்

- 1. சங்க இலக்கியத்தின் மாண்பு, இலக்கிய நயம், நீதி நெறிகள், பக்தியின் தன்மை, சங்ககால இலக்கண நெறிகள் ஆகியவற்றை அறிந்து கொள்ளுதல்
- 1. வாழ்க்கையை வாழும் நெறிமுறைகள், வெற்றிக்கான உத்திகள், தமிழ் வளர்ச்சிக்கான நமது கடமைகள் ஆகியன குறித்து தெளிவு பெறுதல்

அலகு – 1 செய்யுள் திரட்டு : சங்க இலக்கியங்கள்

(20 மணிநேரம்)

- குறுந்தொகை
- முதல் 5 பாடல்கள் (கடவுள் வாழ்த்து உட்பட)
- நற்றிணை
- பிரசங்கலந்த வெண்சுவைத்தீம்பால் (பா.எண்-110), விளையாடு ஆயமோடு (பா.எண்-68)
- கலித்தொகை
- சுடர்த் தொடிஇ கேளாய் (பா.எண்-51)
- புறநானூறு
- ஆவுமானிய பார்ப்பன மாக்களும் (பா.எண்-9), காய் நெல்லறு கவளம் அறுத்துக்கொளினே (பா.எண்-184)
- பத்துப்பாட்டு
- குறிஞ்சிப்பாட்டு முழுவதும்

அலகு – 2 செய்யுள் திரட்டு : நீதி, பக்தி இலக்கியம்

(15 மணிநேரம்)

- 1. திருக்குறள்
- அடக்கமுடைமை (அதிகாரம்-13), புரங்கூராமை (அதிகாரம்-19)

2. நாலடியார்

- கல்வி (அதிகாரம்-14), நல்லினம் சேருதல்(அதிகாரம்-18)
- 3. திருவெம்பாவை
- முதல் 10 பாடல்கள்
- **4.** நாச்சியார் திருமொழி
- ஆநாம் திருமொழி

அலகு – 3 உரைநடை: கட்டுரைத் தொகுப்பு

(15 மணிநேரம்)

- 1. இறையன்பு
- 2. அகிலன்

- கல்வியும் கடவுள் தன்மையும் (வாழ்க்கையே ஒரு வழிபாடு)

- பதினாறு பேறுகள் (வெற்றியின் ரகசியங்கள்)
- 3. முனைவர் பாஞ்.இராமலிங்கம் 4. வ.செ.குழந்தைசாமி
- மானிட உளவியல் (மானிட உளவியல்)
- தமிழ் வழிக்கல்வி-தயக்கங்கள், தடைகள் (தமிழ் வளர்ச்சி)
- 5. மணவை முஸ்தபா
- தமிழுக்கு அநிவியல் அன்னியமா? (அநிவியல் நோக்கில் கம்பர்)

6. சுகி.சிவம்

- வாழப்பழகுவோம் வாருங்கள் (வாழப்பழகுவோம் வாருங்கள்)

7. அ.மங்கை

(பெண் - அரங்கம் - தமிழ்ச்சூழல்)

அலகு – 4 இலக்கிய வரலாறு

(15 மணிநேரம்)

- 1. எட்டுத்தொகை, பத்துப்பாட்டு நூல்கள்
- 2. நீதி நூல்கள் அறிமுகம்
- 3. நாயன்மார்கள் ஆழ்வார்கள் அறிமுகம்
- 4. உரைநடையின் தோற்றமும் வளர்ச்சியும்

அலகு – 5 இலக்கணமும் பயன்பாட்டுத் தமிழும்

(10 மணிநோம்)

- 1. அகம், புறம் திணை, துறை விளக்கங்கள்
- 2. முதல், கரு, உரிப்பொருள்
- 3. மடல்கள், விண்ணப்பங்கள்
- 4. மொழிபெயர்ப்பு (அலுவலகப் பகுதி, பொதுப்பகுதி)

பாட நூல்கள்

1. செய்யுள் திரட்டு , கட்டுரைத் தொகுப்பு (தமிழ்த்துறை வெளியீடு : டிசம்பர் - 2016)

பார்வை நூல்கள்

- குறுந்தொகை, கழக வெளியீடு, முதற் பதிப்பு: ஜுன் 2000
- புலவர் நா.இராமையாபிள்ளை(உ.ஆ), "நற்றிணை", வர்த்தமானன் பதிப்பகம்,
 சென்னை. முதற் பதிப்பு: 1999.
- கலித்தொகை, கழக வெளியீடு, முதற் பதிப்பு: டிசம்பர் 1996.
- புறநானூறு, கழக வெளியீடு, முதற் பதிப்பு: டிசம்பர் 1996.
- புலவர் அ.மாணிக்கனார் (உ.ஆ), "பத்துப்பாட்டு II ஆம் தொகுதி", வர்த்தமானன் பதிப்பகம், சென்னை. 1999.
- பேரா.அ.மாணிக்கம்(ப.ஆ), "நாலடியார்", மணிவாசகர் பதிப்பகம், சென்னை. முதற் பதிப்பு: செப்டம்பர்-1995.
- பேரா.அ.மாணிக்கம்(உ.ஆ), "பன்னிரு திருமுறைகள் (தொகுதி 11)", வர்த்தமானன் பதிப்பகம், சென்னை. பிப்ரவரி 2009.
- டாக்டர் கதிர்முருகு, "நாச்சியார் திருமொழி", சாரதா பதிப்பகம், சென்னை. முதற் பதிப்பு: ஜுன் - 2010.
- வெ.இநையன்பு, "வாழ்க்கையே ஒரு வழிபாடு", விஜயா பதிப்பகம், கோவை. எட்டாம் பதிப்பு: டிசம்பர் 2013.
- அகிலன், "வெற்றியின் ரகசியங்கள்", தாகம் பதிப்பகம், சென்னை. பதினொன்றாம் பதிப்பு:ஜனவரி – 2001.
- முனைவர் பாஞ்.இராமலிங்கம், "மானிட உளவியல்", சாரதா பதிப்பகம், சென்னை. திருத்திய பதிப்பு: ஜுன்- 2007.
- வ.செ.குழந்தைசாமி, "தமிழ் வளர்ச்சி", பாரதி பதிப்பகம், சென்னை. இரண்டாம்

- பதிப்பு:ஜுலை 2007.
- முணவை முஸ்தபா, "அறிவியல் நோக்கில் கம்பர்", வானதி பதிப்பகம், சென்னை. இரண்டாம் பதிப்பு: 2003.
- சுகி.சிவம்,"வாழப்பழகுவோம் வாருங்கள்", வானதி பதிப்பகம், சென்னை. ஆறாம் பதிப்பு: நவம்பர் - 2003.
- ஆ.மங்கை, "பெண்-அரங்கம்-தமிழ்ச்சூழல்", ஸ்நேகா பதிப்பகம், சென்னை.
 முதற்பதிப்பு:2005.
- கா.கோ.வெங்கட்ராமன், "தமிழ் இலக்கிய வரலாறு", கலையக வெளியீடு, திண்டுக்கல். இரண்டாம் பதிப்பு: ஜுன் - 2002.
- மது.ச.விமலானந்தம், "தமிழ் இலக்கிய வரலாறு", முல்லை நிலையம், சென்னை.
 2014.
- மு.பரமசிவம், "நற்றமிழ் இலக்கணம்", சைவசித்தாந்த பதிப்பகம், திருநெல்வேலி.
 முதற்பதிப்பு:1995.

SEMESTER - II LANGUAGE 2: ENGLISH II

Subject Code:16U2ENLT02

Total Hrs: 75 No.

No. of Credits: 3

Objectives:

- To understand the basic English grammar and to develop the skill of constructing various sentences.
- To develop the skills of speaking and writing without flaws.
- To develop an interest in the minds of the students to enjoy and appreciate the literary works in English.

Unit-I:Poetry (14 Hrs)

- 1. Stopping by Woods on a Snowy Evening- Robert Frost
- 2. Laugh and Be Merry- John Masefield
- 3. The Ballad of Father Gilligan- William Butler Yeats

Unit-II: Prose (16 Hrs)

- 1. The Selfish Giant-Oscar Wilde
- 2. My lost Dollar- Stephen Butler Leacock
- 3. The Golden Touch- Nathaniel Hawthorne

Unit-III: Short Story

(15 Hrs)

- 1. Some Words with a Mummy- Edgar Allan Poe
- 2.The Open Window- H.H. Munro
- 3. The Ant and the Grasshopper- W. Somerset Maugham

Unit-IV: One Act Plays

(13 Hrs)

- 1. The Hour of Truth Percival Wilde
- 2. The Count's Revenge J.H. Walsh

Unit-V: Functional Grammar & Composition

(17 Hrs)

- 1. Active and Passive Voice
- 2. Models Auxillaries: Will, Would, Shall, Should
- 3. Reading Comprehension
- 4. Notices, Preparation of Agenda, Minutes, Telegrams
- 5. Hints Development

Text Books:

- 1. A.G. Xavier: *An Anthology of Popular Essays and Poems* Macmillan, 2002.
- 2. A.E .Subramanian : *Gifts to Posterity- An Anthology of Modern Short Stories* Anu Chitra Publications, 2003.
- 3. K.G. Seshadri: *A Prism of Plays* Anuradha Publication, 2015.

- 1. N. Krishnaswamy: *Modern English- A Book of Grammar Usage and Composition* Macmillan, 2007.
- 2. Raymond Murphy: *Essential English Grammar* Cambridge University Press India Pvt. Ltd, 2012.
- 3. RajendraPal & J. S. Korlahalli : *Essentials of Business Communication* -Sultan Chand & Sons Publishers, 2011.

SEMESTER - II CORE 4: HIGHER FINANCIAL ACCOUNTING

Subject Code:16U2CCCT04 Total Hrs: 75 No. of Credits: 5 Objectives:

- To enable the students to learn the accounting procedures of patnership firm.
- To provoide thorough knowledge on settlement procedures of patnership firm.
- To make the students understand about human resources accounting and inflation accounting.

UNIT I (17 Hrs)

Partnership Accounts – Fixed Capital Method – Fluctuating Capital Method - Admission of a partner – Profit sharing ratio - Treatment of Goodwill, Methods of valuation of Goodwill - Revaluation of Assets and Liabilities – Adjustment of Reserves and other Accumulated Profit – Adjustment for Capital.

UNIT II (13 Hrs)

Retirement of Partner - Calculation of Gaining Ratio – Revaluation of Assets and Liabilities - Settlement of Accounts - Retirement cum Admission of partner - Death of a partner.

UNIT III (16 Hrs)

Dissolution of a Partnership Firm – Settlement of Accounts-Insolvency of a Partner - Garner Vs Murray - Insolvency of all Partners - Piecemeal Distribution - Proportionate Capital Method only.

UNIT IV (16 Hrs)

Insolvency of individual (Excluding Insolvency of firms) – Statement of Affairs and Deficiency Accounts of sole trader - Fire Insurance Claims: Normal loss - Abnormal loss.

UNIT V (13 Hrs)

Human Resources Accounting- Objective-Valuation of Human Resources-Advantage of Human Resource Accounting and Limitation of Human Resource Accounting- Inflation Accounting – Different Methods of Inflation Accounting-Inflation Accounting at International and National Levels (Theory only).

Note: Distribution of marks between problems and theory shall be 80% and 20%.

Text Books:

- 1. T.S.Reddy and Dr.A. Murthy: "Financial Accounting", Margham Publications, Chennai, Reprint 2016.
- 2. R.L.Gupta and M.Radhaswamy: "Advanced Accountancy", Sultan Chand & Sons, New Delhi, Reprint 2008.

- 1. S.P.Jain and K.L.Narang: "Advanced Accountancy", Kalyani Publishers, New Delhi.17th Revised Edition, 2011.
- 2. Dr.M.A.Arulanandam: "Advanced Accountancy", Himalaya Publications 2010.
- 3. S.N.Maheswari: "Advanced Accountancy", Volume 2, Vikas Publiching House Private Limited, 1st Editon, 2009.

SEMESTER - II

CORE 5: PRINCIPLES OF MARKETING

Subject Code: 16U2CCCT05 Total Hrs: 60 No. of Credits: 5

Objectives:

- To make the students understand about the modern marketing and marketing concepts.
- To enlighten the students' knowledge on consumer behaviour and rights of consumers.
- To provide knowledge on advertisement and its uses.

UNIT I (15 Hrs)

Marketing – Definition of Market and Marketing – Classification of Marketing-Marketing and selling, Objectives -Importance of Marketing – Modern Marketing Concepts - E-Marketing – Tele Marketing – Green Marketing- Service Marketing-Digital Marketing-Mobile Marketing-Social Media Marketing.

UNIT II (10 Hrs)

Marketing Function – Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Marketing Information System.

UNIT III (12 Hrs)

Marketing Mix – 7 'P's Marketing Mix-Product Mix – Product Life cycle – Branding – Labelling – Price Mix-Importance-Pricing Objectives – Pricing Strategies – Personal selling and Sales Promotion- Channels of Distribution-Functions of Middlemen-Place Mix.

UNIT IV (12 Hrs)

Consumer Behaviour -Meaning- Need for studying Consumer Behaviour - Factors influencing Consumer Behaviour - Market Segmentation — Customer Relationship Marketing-Consumerism-Rights of Consumerism - Consumer Protection Council- Bureau of Indian Standards — AGMARK

UNIT V (11 Hrs)

Meaning and Definition of Advertising - Objectives - Advantages of Advertising - Classification of Advertisement Copy-Advertising Media-Advertising Agencies.

Text Books:

- 1. R.S.N. Pillai and Bagavathi: "Modern Marketing Principles and Practices", S.Chand & Co., Ltd., New Delhi, Edition 2011.
- 2. Philip Kotler and Gary Armstrong: "Principles of Marketing", Pearson Eduction Pvt., Ltd., New Delhi.Edition 2012.

- **1.** S.A. Shelekar: "Marketing Management" Himalaya Publishing House, New Delhi, 13th Edition Reprint 2010.
- **2.** Dr.C.B. Gupta and Dr.N, Rajan Nair: "Marketing Management", S.Chand & Sons, New Delhi, 7th Edition Reprint 2000.
- **3.** www.professionalacademy.com/blogs-and-advice/marketing-theories-the-marketing-mix-from-4-p-s.

SEMESTER - II CORE 6: MS OFFICE II AND TALLY 9.2 – PRACTICAL

Subject Code: 16U2CCCP06 Total Hrs: 45 No. of Credits: 3

I - MS ACCESS

- 1. a payroll for employee database of an organization with the following details:
- 2. Employee id, Employee name, Date of Birth, Department and Designation, Date of Appointment, Basic Pay, Dearness Allowance, House Rent Allowance and Other Deductions if any. Perform queries for different categories.
- 3. Create mailing labels for student database which should include at least three Tables must have at least two fields with the following details:

 Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.
- 4. Gather Price, quantity and other description for five products and enter in the Access table and create an invoice in form design view.
- 5. Create forms for the simple table ASSETS.
- 6. Create report for the PRODUCT database.

II- TALLY AND INTERNET

- 1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
- 2. Prepare Trial Balance, Profit and Loss A\c and balance sheet (with minimum of any five Adjustments)
- 3. Prepare inventory statement using (calculate inventory by using all methods). a)FIFO b) LIFO
 - c) Simple Average Method
- d) Weighted Average Method
- 4. Create an e-mail id and check the mail inbox.
- 5. Learn how to use search engines and visit yahoo com, rediff.com, hot mail.com and google.com
- 6. Visit Your University and college website and collect the relevant data.

SEMESTER - II ALLIED 2: BUSINESS STATISTICS

Subject Code:16U2CCAT02 Total Hrs: 90 No. of Credits: 5 Objectives:

- •To know the meaning and definition of Statistics and about various Statistical methods, viz.,collection,classification, tabulation and graphical representation.
- •To have a clear idea on Correlation between variables and Regression analysis.
- •To know various components of Time series, Method of determining the same, concept of Index numbers, various types and their calculations.

UNIT I (15 Hrs)

Meaning and Definition of Statistics – Importance, Advantages, Limitations – Collection of data – Primary and Secondary data – Classification and Tabulation – Diagrammatic and Graphical presentation.

UNIT II (20 Hrs)

 $\label{eq:Measures} \mbox{Measures of Central Tendency-Mean, Median and Mode, Geometric Mean and Harmonic Mean-Simple Problems.}$

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

UNIT III (20 Hrs)

Correlation – Meaning and Definition – Scatter Diagram, Karl pearson's Co-efficient of Correlation, Spearman's Rank Correlation.

 $Regression\ Analysis-Meaning\ of\ Regression\ and\ linear\ prediction-Regression\ in\ two\ variables-Uses\ of\ Regression.$

UNIT IV (20 Hrs)

Time Series – Meaning, Components and Models – Business Forcasting – Methods of Estimating Trend – Graphic, Semi-average, Moving average and Method of Least Squares – Seasonal Variation – Method of Simple Average.

UNIT V (20 Hrs)

Index Numbers – Meaning, Uses and Methods of Construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number. Interpolation: Binomial, Newton's and Lagrange Methods.

* Questions in problems and theory carry 80% and 20% respectively. Text Book:

1. Navanitham, P.A: Business Mathematics & Statistics, Jai Publishers -2014.

Reference Books:

- 1. R.S.N. Pillai and V. Bhagavathi: Statistics, Sultan Chand & Co -2008.
- 2. D.C. Sanchetti and V.K. Kapoor: Statistics Theory, Methods & Applications Sultan Chand & Co -2009.
- 3. P. R. Vittal: Business Statistics Margham Publications- -2009.
- 4. S.C.Gupta and V.K.Kapoor :Elements of Mathematical Statistics, Sultan Chand &

Co 2014.

SEMESTER - II **VALUE BASED EDUCATION – 2 ETHICS AND CULTURE** மதிப்பீட்டுக் கல்வி - அறவியலும் பண்பாடும்

Ethics and Culture (மனிதவள மாண்பு - தனிமனித விழுமியங்கள் , சமுதாய விழுமியங்கள்)

Subject Code: 16U2VBET02

Total Hrs: 30

No. of Credits: 2

<mark>நோக்கம்</mark>

- ஒவ்வொருவரும் தன்னை உயர்த்திக் கொண்டு, சமுதாய மக்களுடன் இணக்கமாக வாழ்ந்து சமுதாயத்தையும் உயர்த்த வேண்டும். உன்னத இலட்சியத்திற்காக வாழ்ந்து நமது வாழ்க்கையை அர்த்தமுள்ளதாக ஆக்கிக் கொள்ள வேண்டும்.
- குவலைக்கு ஆதாரமான ஆசை மற்றும் சினம் ஆகியவற்றைத் தவிர்ப்பதன் மூலம் கவலையை ஒழிப்பதற்கான பயிற்சி பெறுதல்
- கல்வி, அரசியல், பொருளாதாரம் மற்றும் விஞ்ஞானம் ஆகியவற்றுக்கும் சமுதாயத்திற்கும் உள்ள தொடர்பினை அறிந்து கொள்ளுதல்

(5 மணிநேரம்) அலக - 1

மனிதவள மாண்பின் அவசியம் - குறிக்கோள் , மதிப்புகள் - வாழ்வின் நோக்கமும் தத்துவமும் - வாழ்க்கைத் தேவைகள் , காப்புகள் - அறிநெறிகள் , அறிவின் நிலைப்படிகள்.

அலகு - 2 (5 மணிநேரம்)

எண்ணம் ஆராய்தல் - எண்ணம் எழக்காரணங்கள் - எண்ணம் ஆராய்தல் பயிற்சி – ஆசை சீரமைத்தல் - ஆசை சீரமைத்தல் பயிற்சி.

அலகு - 3 (5 மணிநோம்)

சினம் தவிர்த்தல் - சினத்தின் விளைவுகள் - சினம் தவிர்த்தல் பயிற்சி – கவலை ஒழித்தல் - கவலையின் வகைகளும் விளைவுகளும் - கவலை ஒழித்தலுக்கான பயிற்சி.

அலகு - 4 (8 மணிநோம்)

மனிதனின் பரிணாமம் - பிரபஞ்ச தன்மாந்நம் - உயிரினத் தன்மாந்நம் - ஆநாம் அறிவின் மேம்பாடு – மனித வேறுபாட்டிற்கான காரணங்கள் - ஏமு சம்பத்துகள் - பதினாறு காரணங்கள் - மனத் தூய்மை தரும் சமுதாய நலன் , அறவாழ்வு – கருமையத்தின் சிறப்பியல்புகள் - பாவப்பதிவுகளும் , போக்கும் வழிகளும்.

அலகு – 5 (7 மணிநேரம்)

கல்வியும் சமுதாயமும் - கல்வியின் சமுதாய நோக்கங்கள் - கல்வியின் சமுதாயப் பணிகள் - அரசியலும் சமுதாயமும் - பொருளாதாரமும் சமுதாயமும் - விஞ்ஞானமும் சமுதாயமும் - அறிவியலும் ஆன்மிகமும்.

பாட நூல்கள்:

- 1. தனிமனித விழுமியங்கள், மனிதவள மாண்புக் கல்விக்கான தனி வெளியீடு, என்.ஜி.எம். கல்லூரி, பொள்ளாச்சி. 2015.
- 2. சமுதாய விழுமியங்கள், மனிதவள மாண்புக் கல்விக்கான தனி வெளியீடு, என்.ஜி.எம். கல்லூரி, பொள்ளாச்சி. 2014.

பார்வை நூல்கள்:

- 1. வாழ்வியல் விழுமியங்கள், வேதாத்திரி பதிப்பகம் , ஈரோடு. பதினோன்றாம் பதிப்பு: 2013
- 2. மனவளக்கலை யோகா, உலக சமுதாய சேவா சங்கம் , வேதாத்திரி பதிப்பகம் , பொள்ளாச்சி. பதினொன்றாம் பதிப்பு: ஜுலை — 2015.

SEMESTER-III CORE 7: COST ACCOUNTING

Subject Code: 16U3CCCT07 Total Hrs: 90 No. of Credits: 5

Objectives:

- *To provide adequate knowledge on Cost Accounting Practice.*
- To make the students to understand about material, labour, process and operating costina.
- To enable the students to learn about Reconciliation of Cost and Financial accounts.

UNIT I (18 Hrs)

 $Cost\ Accounting\ -\ Scope\ -Merits\ and\ Demerits\ of\ Cost\ Accounting\ -\ Difference\ between\ Cost\ Accounting\ and\ Financial\ Accounting\ -\ Concept\ and\ Classification\ -\ Methods\ of\ Costing\ -\ Elements\ of\ Cost\ -\ Preparation\ of\ Cost\ Sheet\ -\ Tender\ and\ Quotation.$

UNIT II (19 Hrs)

Material Control: Stock Levels - Re-order Level, Minimum Level, Maximum Level, Average Level, Danger Level - Economic ordering Quantity - Need for Material Control - ABC analysis - VED Analysis - Perceptual inventory system. Purchase and stores Control: Purchasing of Materials - Requisition for stores - Stores Control: LIFO, FIFO, Simple Average Rate, Weighted Average Rate, and Standard Price Method.

UNIT III (18 Hrs)

Labour: System of wage payment - Halsey plan, Rowan plan, Taylor's Differential Piece rate system, Merrick Differential Piece rate system - Idle time - Control over idle time. Labour turnover - Separation Method, Replacement Method and Flux Method. Overhead - Classification of overheads - Allocation and absorption of overhead - Primary and Secondary methods.

UNIT IV (18 Hrs)

Process costing – Features of process costing – Difference between Job and Process Costing - process losses, normal loss – abnormal loss, abnormal gain - wastage, scrap (Excluding inter process profits and equivalent production) – Operating Costing.

UNIT V (17 Hrs)

Job costing – Standard Costing - Contract costing – Reconciliation of Cost and Financial accounts.

Note: Distribution of marks between problems and theory shall be 80% and 20%.

Text books:

- **5.** S.P. Jain and K. L. Narang: "Cost Accounting", Kalyani Publishers, New Delhi, 2005.
- **6.** 2. R.S.N. Pillai and V. Bagavathi: "Cost Accounting", S. Chand and Company Ltd., New Delhi, 2004

Books for Reference:

- **5.** S. P.Iyyangar: "Cost Accounting Principles and Practice", Sultan Chand & Co., New Delhi, 2005.
- **6.** 2.V.K. Saxena and C. D. Vashist: "Cost Accounting", Sultan Chand & Co., New Delhi 2005.
- 7. 3. M.N.Arora: "Cost Accounting", Sultan Chand & Co., NewDelhi, 2005.

SEMESTER-III CORE 8: COMMERCIAL LAW

Subject Code: 16U3CCCT08 Total hrs: 90 No. of credits: 5

Objectives:

- •To provide knowledge on the basic concepts of contracts such as offer, acceptance and valid agreement etc.,
- •To enable the students to acquire knowledge on legal aspects of business.
- •To enable the students to understand the Law of Contract, Law of Sale of goods and Law of Agency.

UNIT – I (18 Hrs)

Law – Meaning and object – Commercial law - meaning – sources of law –Essentials of Contract – Classification of contracts – Offer and acceptance – Legality of object – Consideration - Void agreement – Concept of Build Operate Transfer (BOT).

UNIT – II (18 Hrs)

Capacity to contract – free consent – Quasi contracts –Quantum Meruit - Contingent contracts –Performance of Contract - Discharge of contract – Breach of contract – Remedies for breach of contract.

UNIT – III (18 Hrs)

Contract of agency – Creation of agency – classification of agents – relations of principal and agent – relation of principal with third parties – personal liability of agent – Agency by ratification –conditions and effects – Termination of agency.

UNIT – IV (18Hrs)

Contract of indemnity and guarantee – rights – liabilities of surety – Discharge of surety – bailment –Types of Bailment - Bailment Vs Pledge- rights and duties of bailer and bailee – pledge by non-owners -Difference between Guarantee and Indemnity – Difference between Gurantee and Warranty..

UNIT - V (18Hrs)

Law of Sale Of Goods: Distinction between sale and agreement to sell – Sales Vs Bailment - Sales Vs Higher Purchase – Conditions and Warranties – Transfer of ownership – Transfer to title by non-owners – Performance of Contract of Sale - Rights and Duties of buyer and seller – Auction Sale - Rights of unpaid seller.

TEXT BOOKS:

- 1. N.D.Kapoor: "Business Law", Sultan Chand and Sons publications, 1st Edition, 2013.
- 2. M.C.Kuchhal "Business Law", Vikas Publishing House pvt ltd, 6thn Edition, 2013 Edition 2013.

REFERENCE BOOKS:

- 1. K.R. Bulchandani: "Business law", Himalaya publishing House, Mumbai, 1st Edition, 2005.
- 2. B.S.Moshal: "Mercantile Law", ANE Books Pvt., Ltd., 1st Edition, 2010.
- 3. K. Rajavelu: "A Text Book of Commercial Law", Sri G.V. Publication, 1st Edition, 2010.

SEMESTER-III

CORE 9: DATABASE MANAGEMENT SYSTEM

Subject Code: 16U3CCCT09 Total Hrs: 90 No. of Credits: 4 Objectives:

- •To make the students to understand the basic concepts of Database, Development and Implementation.
- •To enable the students to learn about Relational Database Implementaion.
- •To provide knowledge on Structured Query Language.

UNIT - I (18 Hrs)

Database System and Evolution of Database technology: Evolution of Database technology - File-Oriented System - Database System - Client Server Platforms. Database System in the Organization: Databases and Data sharing - Strategic database planning - Management control - Risks and cost of database - Logical and Physical data representation.

UNIT- II (18 Hrs)

Database Design: Database Development Life Cycle (DDLC) - Principles of Conceptual Database Design – Objects – Specialization – Generalization - Relational ship – Cardinality - Attributes. Relational data model: Fundamental Concepts - Normalization process (1NF, 2NF, 3NF, BCNF, 4NF), Transforming Conceptual Model to a Relational Model.

UNIT-III (18 Hrs)

Relational Database Implementation: Relational Algebra - Relational implementation with SQL – Introduction - Data Definition language (DDL) - Data Manipulation Language (DML) - Data Control Language (DCL) - Transaction Control Language (TCL) - Schema and table definition - SQL functions: Mathematical functions - Group functions - View definition: Introduction - Command to create a view.

UNIT – IV (18 Hrs)

Physical Database System- Physical - storage media - Disk performance factors - Data storage format file organization and addressing methods implementing - Managing the Data base environment - Database administration and Control - DBA functions – goals – integrity - security and recovery.

UNIT – V (18 Hrs)

Structured query language using ORACLE – Create Tables - Manipulate Tables - Database Query processing – Functions – Integrity – Indexing - View's.

Text Books:

- 1. C.J.Date: "An Introduction to Database Systems", Narosa Publishing House, New Delhi, 3rd Edition, 1998.
- 2. Gerald V. Post: "Database Management System", Tata Mc-Grew Hill Publication, New Delhi, 1st Edition, 2008.

- 1. Arun K. Majumdar: "Database Management System", Tata Mc-Grew Hill Publication, New Delhi, 3rd Edition, 2006.
- 2. S.P.S. Saini: "Database Management System", Vayu Education of India, 1st Edition, 2008.

SEMESTER-III CORE 10: ORACLE PRACTICAL

Subject Code: 16U3CCCP10 Total Hrs: 60 No. of Credits: 3

1. Create a table "Company" with the following fields and insert the values for 10 employees.

| Field Name | Field Type | Field size |
|-----------------|------------|-------------------------|
| Company Name | Character | 15 |
| Proprietor | Character | 15 |
| Address | Character | 25 |
| Supplier Name | Character | 15 |
| No of employees | Number | 4 |
| GP Percent | Number | 6 with 2 decimal places |

Queries:

- 1. Display all the records of the company which are in the ascending order of GP percent.
- 3. Display the name of the company whose supplier name is "Telco".
- 4. Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
 - 5. Display the detail of the company having the employee ranging from 300 to 1000.
 - 6. Display the name of the company whose supplier is same as the Tata's.
- 2. Create a table named "Employee" with the following fields and insert the values.

| Field Name | Field Type | Field Size |
|---------------|------------|-------------------|
| Employee Name | Character | 15 |
| Employee Code | Number | 6 |
| Address | Character | 25 |
| Designation | Character | 15 |
| Grade | Character | 1 |
| Date of Join | Date | - |
| | | 10 with 2 decimal |
| C 1 | N.T. 1 | ī |

Salary Number places

Queries

- 1. Display the name of the employee whose salary is greater than Rs.10,000
- 2. Display the details of employees in ascending order according g to Employee Code.
- 3. Display the total salary of the employees whose grade is "A"
- 4. Display the details of the employee earning the highest salary.
- 5. Display the names of the employees who earn more than "Ravi"
- 3. Create a table "Product" with the following fields and insert the values:

| Field Name | Field Type | Field Size |
|--------------|------------|---------------|
| Student Name | Character | 15 |
| Gender | Character | 6 |
| Roll No | Character | 10 |

| Department Name | Character | 15 |
|-----------------|-----------|----|
| Address | Character | 25 |

Percentage Number 4 with 2 decimal places

Queries:

- Calculate the average percentage of students.
- Display the names of the students whose percentage is greater than 80.
- Display the details of the student who got the highest percentage.
- Display the details of the students whose percentage is between 50 and 70.
- Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.
- 4. Create a table "Product" with the following fields and insert the values:

| Field Name | Field Type | Field Size |
|-----------------|------------|--------------|
| Product No | Number | 6 |
| Product Name | Character | 15 |
| Unit of Measure | Character | 15 |
| Ouantity | Number | 6 with decim |

Quantity Number 6 with decimal places
Total Amount Number 8 with decimal places

Queries:

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is "Kg".
- Select the records whose quantity is greater than 10 and less than or equal to 20.
- Calculate the entire total amount by using sum operation.
- Calculate the number of records whose unit price is greater than 50 with count operation.
- 5. Create the table PAYROLL with the following fields and insert the values:

| Field Name | Field Type | Field Size |
|---------------|------------|-------------------------|
| Employee No | Number | 8 |
| Employee Name | Character | 8 |
| Department | Character | 10 |
| Basic Pay | Number | 8 with 2 decimal places |
| HRA | Number | 6 with 2 decimal places |
| DA | Number | 6 with 2 decimal places |
| PF | Number | 6 with 2 decimal places |
| Net Pay | Number | 8 with 2 decimal places |

Oueries:

- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- display the details of the employees whose department is "Sales".
- Select the details of employees whose HRA>= 1000 and DA<=900.
- Select the records in descending order.
- 6. Create a Table Publisher and Book with the following fields:

| Field Name | Field Type | Field Size |
|-----------------|------------|------------|
| Publisher Code | Var Char | 5 |
| Publisher Name | Var Char | 10 |
| Publisher city | Var Char | 12 |
| Publisher State | Var Char | 10 |
| Title of book | Var Char | 15 |
| Book Code | Var Char | 5 |
| Book Price | Var Char | 5 |

Queries:

- Insert the records into the table publisher and book.
- Describe the structure of the tables.
- Show the details of the book with the title "DBMS".
- Show the details of the book with price>300.
- Show the details of the book with publisher name "Kalyani".
- Select the book code, book title, publisher city is "Delhi".
- Select the book code, book title and sort by book price.
- Count the number of books of publisher starts with "Sultan chand".
- Find the name of the publisher starting with "S".
- 7. Create a table Deposit and loan with the following fields:

| Field Name | Field Type | Field Size |
|----------------|------------|------------|
| Account | Var Char | 6 |
| Branch Name | Var Char | 15 |
| Customer Name | Var Char | 20 |
| Balance Amount | Var Char | 10 |
| Loan Number | Var Char | 7 |
| Loan Amount | Var Char | 6 |

Queries:

- Insert the records into the table.
- Describe the structure of the table.
- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore
- branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- Find the total amount of deposit in 'Erode' branch.
- 8. Write a PL/SQL program to add two numbers.
- 9. Write a PL/SQL program to accept a string from user and print reverse of accept string.
- 10. Write a program in PL/SQL to find the given number is odd or even.

SEMESTER-III ALLIED 3: BUSINESS ECONOMICS

Subject Code: 16U3CCAT03 Total Hrs: 75 No. of Credits: 3 Objectives:

- To enable the students to understand about various economic strategies in business decision making.
- To make the students to understand about production function.
- To provide knowledge on Market Structures.

UNIT-I (13Hrs)

Managerial Economics – meaning and Definition - nature and scope - Economic Analysis - Micro and Macro Economics – Economic Concepts Applied in Business Economics - Goals of a firm.

UNIT-II (16Hrs)

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand: Concept and Measurement of Elasticity of Demand: Price, Income and Cross Elasticities; Determinants of Elasticity of Demand – Demand Estimation and Demand Forecasting. Supply Analysis – Law of Supply – Elasticity of Supply – Factors influencing supply. Supply Analysis – Law of Supply – Elasticity of Supply – Factors influencing supply.

UNIT-III (17Hrs)

Production Function – Meaning and Definition – Law of Variable Proportions; Isoquants Economic Region and Optimum Factor Combination; Expansion Path; Returns to Scale; Internal and External Economies and Diseconomies; - Theory of Costs: Short-run and Long-run Cost Curves – Traditional and Modern Approaches – Average revenue and marginal revenue.

UNIT-IV (15Hrs)

Market Structures: Characteristics of Different Market Structures, Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

UNIT-V (14Hrs)

Price Determination under Perfect Competition, Monopoly, Monopolistic Competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Text books:

- **1.** R.L. Varshney and K.L.Maheshwari: "Managerial Economics", Sulthan Chand and Sons, 1st Edition, 2016
- 2. S.Sankaran: "Managerial Economics", Margham Publications, 5th Edition, 2012.

- 1. D. Gopalakrishna: "Managerial Economics", Himalaya Publishing House, Mumbai, 1st Edition, 2009
- 2. Joel Dean: "Maanagerial Economics", Phi Learnig Pvt Ltd, 1st Edition, 2012.
- 3. G.S. Gupta.G.S: "Managerial Economics", Tata McGraw Hill Publications, 1st Edition, 2005.

SEMESTER – III

NON MAJOR ELECTIVE 1: FOOD SCIENCE AND NUTRITION

Subject Code: 16U3NMET01 Total Hrs: 30 No. of Credits: 2

Objectives

- To understand the importance of Nutrition and the role of food in health.
- To know about the functions, deficiency and toxicity of nutrients.
- To understand Malnutrition and its prevention
- To know about various adulterants in food and the methods of detecting them.
- To have an awareness on the prevailing food laws, hygiene and sanitation of foods.

UNIT 1 Hours: 6

Introduction to Nutrition: Terms used in Nutrition and Health. Definitions - Health, Nutrition, Nutrients, Foods, Diet, R.D.A., Balanced diet, Malnutrition, Under nutrition, Over nutrition, Optimum nutrition. Five Food Groups and Food guide, relationship between food and nutrition, functions of food, classification of nutrients, factors affecting food consumption and food acceptance. Elementary idea of probiotics, prebiotics and organic food.

UNIT 2 Hours; 6

Basic Nutrition: WATER- Functions, sources, requirements, water balance, dehydration (ORS) and toxicity. CARBOHYDRATE - Composition and classification, source, functions, requirements. LIPIDS-composition, sources, functions, requirements, deficiency and excess; fatty acids- essential and non-essential, SFA, USFA, MUFA, PUFA, significance of fatty acids, Rancidity. PROTEINS- composition, classification sources, functions, requirements, deficiency. ENERGY- unit of energy, food as a source of energy, definition of calorie and joules, energy requirement and factors affecting it- BMR, RMR, SDA.

UNIT 3 Hours: 6

VITAMINS- classification, sources, functions, requirements, deficiency and excess of the following: Vitamin A, D, E, K, C, Thiamin, Riboflavin, Niacin and B Complex. MINERALS - distribution in body, functions and sources, requirement, deficiency and excess of the following. Calcium, Phosphorus, Iron and Iodine. FIBRE- definition, types, sources, functions, importance in disease prevention.

UNIT 4 Hours: 6

Ecology of malnutrition- Definition, causes and consequences of malnutrition Ecological factors leading to malnutrition such as income, family size, dietary pattern, occupation, customs, food fads, fallacies and other factors. Measures to overcome malnutrition (only introduction)- Increased agricultural production through food technology, food fortification and enrichment, Nutrition education, Nutrition intervention programme genesis, objectives and operation of school lunch programme and ICDS, Organizations that combat malnutrition- International organization – FAO, WHO, UNICEF National Organizations – ICMR, NIN, CFTRI, DFRL, ICAR

UNIT 5 Hours: 6

Food Adulteration and Food Laws- Definition, Types, Common adulterants and home scale methods of detecting adulterants; Food Laws (only introduction) – PFA, BIS, AGMARK, FPO, HACCP. Food toxicants- Naturally occurring toxicants in canned foods, Alcoholic and non alcoholic beverages Sugars, preservatives, mushrooms Carcinogens in heated foods.

Text Book

Healthy Vittles and Bits- Dr.A.Indhuleka

- 1. Guthrie Helen (1986) Introductory Nutrition. Times Mirror/ Mosby College Publishing.
- 2. Mudambi, S.R., Rajgopal, M.V.(1990) Fundamentals of Foods and Nutrition, NewAge International Pvt. Ltd.

SEMESTER III

SKILL BASED SUBJECT 1: MATHEMATICS FOR COMPETITIVE EXAMINATIONS -I

Subject Code: 16U3SBST01 Total Hrs: 30 No. of Credits: 2 Objectives:

- To understand the fundamental arithmetic skills and problem solving.
- To solve problem related to Ages and Calander and Clocks.
- To develop the ability in solving Permutation , Combinations and Bankers Discount

UNIT I (6 HRS)

Numbers – H.C.F and L.C.M of Numbers – Decimal Fractions – Simplification-Square Roots and Cube Roots – Average - Problems on Numbers

UNIT II (6 HRS)

Problems on Ages - Surds and Indices-Percentage-Races and games of skill - Calendar

UNIT III (6 HRS)

Clocks – Stocks and shares - Profit and Loss – Ratio and Proportion

UNIT IV (6 HRS)

Partnership – Chain Rule - Tme and Distance – Time and work

UNIT V (6 HRS)

Permutation & Combinations - True Discount- Bankers Discount

(Simple Problems Only)

Text Book:

R. S. Agarwal: Quantitative Aptitude (for Competitive Examinations), S. Chand and Company Limited, 7th Revised Edition -2007.

Unit I: Chapters 1 -7

Unit II : Chapter 8- 10, 26 and 27
 Unit III : Chapters 28 and 29, 11 and 12
 Unit IV : Chapter 13 and 14, 15 and 17

Unit V : Chapter 30 - 33

Reference Books:

- 1. Hand Book On Mental Ability And Logical Reasoning prescribed by Bharathiar University.
- 2. R.V.Praveen: Quantitative Aptitude and Resoning, PHI Learning pvt. Ltd-2012.
- **3.** Abhijit Guha: Quantitative Aptitude for Competitive Examinations, Tata Mc-Graw Hill Publishing

Company, 7th reprint-2003.

SEMESTER-III

SKILL BASED SUBJECT 1: Communication Skills- I

Subject Code:16U3SBST02 Total Hrs: 30

No. of Credits: 2

Objectives:

- 1.To enhance Listening, Speaking, Reading and Writing Skills among students.
- 2. To familiarise the students with the Sounds and Symbols used in English Language.
- 3. To emphasize the importance of Communication in the Global Scenario.

Unit –I- Communication

- 1. Verbal and Non-Verbal Communication
- 2. Barriers to Communication

Unit- II- Listening Skills

Types of Listening

Tips for Effective Listening

Traits of Good Listening

Unit- III- Speaking

- •Role Play
- Group Discussion
- Speaking at Different Types of Interviews
- Making Effective Telephone Calls
- Telephone Etiquette

Text Books:

- 1. Communication Skills by Meenakshi Raman (Oxford University Press)
- 2. Essential Communication Skills by Shalini Aggarwal (Ane Books Pvt.Ltd. New Delhi)

- 1. Communication Skills a multi- skill course by Course team, Bharathiyar University(Macmillan)
- 2. Developing Communication Skills by Krishna Mohan(Macmillan)
- 3. Techinical English II by Joyce Pereire(Vijay Nicole Imprints Pvt.Ltd.)

SEMESTER-III

Non Credit Course: Basic Tamil-I

அடிப்படைத் தமிழ்

பகுதி - IV : தமிழ்த்தாள் - 1 - முன்றாம் பருவம்

(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) அடிப்படைத் தமிழ்

பகுதி - IV : தமிழ்த்தாள் - 1 - முன்றாம் பருவம்

(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

Subject Code:16U3BTLT01

Total Hrs: 20

அகமதிப்பீட்டுத் தேர்வு மட்டும்

தமிழ் மொழியின் அடிப்படைக் கூறுகள்.

எழுத்துக்கள் : முதலெழுத்துக்கள் (உயிர் எழுத்து, மெய் எழுத்து, உயிர்மெய்

எழுத்து)

சொற்கள் : வகைகள் (பெயர்ச்சொல், வினைச்சொல், இடைச்சொல்,

உரிச்சொல்)

தொடர் : தொடரமைப்பு (எழுவாய், செயப்படுபொருள், பயனிலை) குறிப்பு எழுதுதல் : பத்துப் பதினைந்து தொடர்களில் குறிப்பு வரைதல்

பிழைநீக்கி எழுதுதல் : (ஒற்றுப்பிழை, எழுத்துப்பிழை)

| | அக மதிப்பீட்டுத் தேர்வு மதிப்பெண் வழங்கும் முறை | மதிப்பெண்கள் |
|---|--|--------------|
| 1 | வகுப்புத்தேர்வு - 1 | 10 |
| 2 | வகுப்புத்தேர்வு - 2 | 10 |
| 3 | மாதிரித்தேர்வு | 10 |
| 4 | பயிற்சிக் கட்டுரை | 10 |
| 5 | வாய்மொழித் தேர்வு | 10 |
| | மொத்த மதிப்பெண்கள் | 50 |

குறிப்பு : வாய்மொழித் தேர்வில் தமிழ்ச் செம்மொழி வரலாறு தொடர்பான வினாக்கள் மட்டுமே கேட்கப்பட வேண்டும்.

SEMESTER-IV CORE 11: CORPORATE ACCOUNTING

Subject Code: 16U4CCCT11 Total Hrs: 90 No. of Credits: 5

Objectives:

- To enlighten the students on the accounting procedures followed by the companies.
- To enable the students to be aware on the Corporate Accounting in conformity with the provisions of the Companies Act.
- To provide thorough knowledge on the accounting practice prevailing in the corporates.

UNIT- I (15 Hrs)

Issue of shares: par, premium and Discount – forfeiture and reissue – Surrender of Shares – Rights Issue –Bonus Share - Underwriting – Types of Underwriting.

UNIT – II (18 Hrs)

Issue of preference shares and debentures – Redemption of preference shares and debentures – Sinking Fund Method.

UNIT –III (21 Hrs)

Preparation of final accounts – Trading and Profit and loss a/c - Balance sheet – Vertical and Horizontal - Calculation of Managerial Remuneration.

UNIT – IV (18 Hrs)

 $\label{eq:Valuation} \mbox{Valuation of Goodwill and shares} - \mbox{Need} - \mbox{Methods of valuation of Goodwill and shares}. \\ \mbox{\bf UNIT-V} \qquad \qquad \mbox{\bf (18 Hrs)}$

 $\label{liquidation} \mbox{Liquidation of Companies} - \mbox{liquidator's final statement of account - statement of affairs} - \mbox{Deficiency A/c} \; .$

Text books:

- 1. Reddy & Murthy: "Corporate Accounting", Margham Publications, 2nd Edition, 2012.
- **2.** R.L.Guptha and Rathaswamy: "Advanced Accounting II", Sultan Chand & sons, 2013.

- 1. Jain and Narang: "Advanced Accountancy-II", Kalyani Publishers,16th Revised Edition, 2007.
- 2. S.Raman: "Corporate Accounting", United Publishers, 1st Edition, 2012.
- 3. M.C. Shukla and T.S. Grewal: "Advanced Accounts", Sultan Chand and Sons, 2nd Edition, 2005

SEMESTER-IV

CORE 12: COMPANY LAW AND SECRETARIAL PRACTICE

Subject Code: 16U4CCCT12 Total hrs: 90 No. of credits: 5

Objective:

- To impart knowledge on the provisions of the Companies Act, 2013.
- To enable the students to understand about the Committees of Board of Directors.
- To make the students to understand about the winding up procedures of a Company.

UNIT -I (18 Hrs

Formation of Companies – promotion – Promoters and their functions – Duties of Promoters – Incorporation – Certification of Incorporation – Memorandum of Association – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association- Forms–Contents – Alteration of Article – Relationship between Articles and Memorandum –Doctrine of Indoor Management –Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus.

UNIT -II (18 Hrs)

Directors – Qualification and Disqualification of Directors – Appointment of Directors–Removal of Directors – Director's remuneration – Powers of Directors – Duties of Directors–Liabilities of Directors.

UNIT -III (18 Hrs)

Winding up — Modes of Winding up — Compulsory Winding up by the court—Voluntary Winding up — Types of Voluntary Winding up — Members voluntary Winding up—Creditors voluntary Winding up —Winding up subject to supervision of the court — Consequences of Winding up(General) — Latest Amendments as per Companies Act 2013 & 2015.

UNIT - IV (18 Hrs)

Company Secretary – Types – Positions – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer-Latest Amendments as per Companies Act 2013 & 2015.

UNIT - V (18 Hrs)

Kinds of Company meetings – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman's speech – Writing of Minutes.

Text Books:

- 1. N.D.Kapoor: "Company Law and Secretarial Practice", Revised edition (Companies act 2013).
- 2. P.P.S. Gogna: "A text book of company law (corporate law)" Tenth Revised Edition, 2015.

- 1. M.C. Kuchhal: "Secretarial Practice", Vikas Publications, 1997
- 2. Dr. P. Srienganayaki, "Company Law and Secretarial Practice, Charulatha Publications, 2016
- 3. A.K. Singhal: "A Text Book of Company Law", Vayu Eduction of India Ltd., 2nd Edition, 2009

SEMESTER-IV CORE 13: OBJECT ORIENTED PROGRAMMING WITH C++

Subject Code: 16U4CCCT13 Total Hrs: 90 No. of Credits: 4
Objectives

- To promote knowledge on OOPs Concepts through C++.
- To enable the students to construct an Application with C++.
- To make the students to understand the concepts such as Constructors, Destructors, Inheritance, etc.,

UNIT – I (18 Hrs)

Principles of object – oriented programming – a look at procedure and Object oriented paradigm— Basic concepts of object – Oriented programming –Benefits of OOP – Object oriented languages – application of OOP – beginning With C++ - What is C++? – Applications of C++ - C+ + Statements – Structure of C++ program.

UNIT – II (18 Hrs)

Tokens – basic and user – defined data types – operators in C++ - Operator overloading – operator precedence – control structures – decision Making and looping statements – functions in C++ - the main function – Functions prototyping – call by reference – return by reference – inline Functions – functions overloading.

UNIT –III (18 Hrs)

Classes and objects – introduction – specifying a class – defining Member function – nesting of member functions – private member functions – Arrays within a class – static data members – array of objects as function Arguments- friendly functions.

UNIT – IV (18 Hrs)

Constructor and destructors: Introduction – copy constructors. Dynamic Constructors – destructors operator overloading: Definition of operator overloading – Overloading binary operators using friends – manipulation of string using operators – Rules for overloading operators – Types conversion.

UNIT – V (18 Hrs)

Inheritance – extending classes – defining derived classes – single, multilevel, multiple, hierarchical and hybrid inheritance – classes for file stream Operations – opening and closing a file - sequential I/O operations.

Text Books:

- **1.** E. Balaguruswamy: "Object Oriented Programming with C++", Tata McGraw Hill Publishing Company Limited, 1st Edition, 1998.
- **2.** K.S.Manjunatha: "Object Oriented Programming with C++", PHI Learning, New Delhi, 2nd Edition, 2012.

- 1. RohitKhurana: "Object Oriented Programming with C++", Vikas Publishing House, 1st Edition, 2008.
- 2. Robert Lafore: "Object Oriented Programming with C++", Pearson Education, New Delhi, 1st Edition, 2008.

SEMESTER-IV CORE 14: OBJECT ORIENTED PROGRAMMING WITH C++-PRACTICAL

Subject Code: 16U4CCCP14 Total Hrs: 60 No. of Credits: 3

- 1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
- 2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
- 3. Program to calculate Economic Order Quantity (using nesting of member function).
- 4. Program to print the Employees' payroll statement (using control structures).
- 5. Program to calculate simple Interest and compound Interest(using nested class).
- 6. Program to check whether the given string is Palindrome or not.
- 7. Program to print the book list of library (using array of objects).
- 8. Program to prepare cost sheet (using inheritance).
- 9. Program to calculate factorial using recursion.
- 10. Program for bank transaction (using constructor and destructor).
- 11. Program to check whether the number is even or odd using ternary operator.
- 12. Program to create the student mark sheet and find total and average.

SEMESTER- IV **ALLIED 4: PRINCIPLES OF MANAGEMENT**

Subject Code: 16U4CCAT04 Total Hrs: 75 No of Credits: 3

Objectives:

- To make the students to understand the elements of effective Management.
- To enable the students to learn the functions of Management.
- To provide adequate knowledge on Motivation and Communication in Management.

UNIT I (15Hrs)

Definition of Management - Management and Administration - Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor -Heniry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

UNIT II (13Hrs)

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

UNIT III (17Hrs)

Organization - Meaning, Nature and Importance - Process of Organization -Principles of Sound Organization - Organization Structure - Span of Control -Organization Chart - Departmentation - Delegation and Decentralization - Authority relationship Line, Functional and Staff.

UNIT IV (15Hrs)

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management - X, Y and Z theories - Leadership styles - MBO -Management by Exception.

UNIT V (15Hrs)

Communication in Management - Co-Ordination - Need and Techniques - Control -Nature and process of Control – Techniques of Control.

Text Books:

- 1.Koontz and O'Donald: "Principles of Management", Tata McGraw Hill, 1st Edition, 2012.
- 2.Dinkar Pagare: "Business Management", Sultan and Sons, 1st Edition, 2010.

Books for Reference:

- 1. S.N.Maheswari: "Principles of Management", Sultan and Sons, 1st Edition, 2010.
- Tripathi: "Principles of Management", Tata McGraw Hill, 1st Edition, 2012.
 T.Ramasamy: "Principles of Management", Himalaya Publication House, 8th Edition, 2013.

SEMESTER - IV

NON MAJOR ELECTIVE 2: FLORICULTURE

Subject Code: 16U4NMET02 Total Hrs: 30 No. of Credits: 2

Objectives:

- To learn about the cultivation of flowers and ornamental crops from the time of planting to the time of harvesting.
- To focus on the promotional and awareness aspects by motivating them to grow traditional as well as non-traditional floral crops and houseplants for commercial purpose.
- To learn the basics of growing and fertilizing plants and flowers.
- To learn design techniques and work on dried and live bouquets, arrangements, corsages and boutonnières.

UNIT I Hours: 6

Floriculture – Definition, Introduction and Scope of Floriculture. Status of floriculture in India. Development of Floriculture

UNIT II Hours: 6

Cut Flowers- Types of cut flowers, Arranging bouquets, Using floral design tools. Loose Flowers-Scope of loose flower trade, Significance in the domestic market/export,

UNIT III Hours: 6

Design- Types of design Flower choice for design, Corsages/Boutonnières, Vase design, Basket/mug design.

UNIT IV Hours: 6

Propagation-Types of propagation, Annuals & Perennials, Varieties, Growing seasons, Potting techniques.

UNIT V Hours: 6

Careers in Floriculture. Export/Import and marketing in floriculture. Government Incentives and Schemes. The role of supporting agencies.

Text Book:

1. Introduction to Floriculture – Dr.S.N.Suresh

Reference Books:

1.Know your Garden Plants – Jacob Varghese Kunthara

Production Technology of Ornamental Crops and Landscape Gardening – Dr. B. Hemlanaik

SEMESTER IV

SKILL BASED SUBJECT 3: MATHEMATICS FOR COMPETITIVE EXAMINATIONS-II

Subject Code: 16U4SBST03 Total Hrs: 30 No. of Credits: 2

Objectives:

- To make the students to know the concept of Probability and Problem on Trains.
- To solve problem related to Problems on Boats and Streams and Venn Diagram.

• To develop the skills in solving problems in Mental Ability and Logical reasoning.

UNIT I (6 HRS)

Pipes and cisterm – Probablity - Problems on trains

UNIT II (6 HRS)

Problems on Boats and Streams - Alligation or mixture

UNIT III (6 HRS)

Heights & Distance- Odd Man Out & Series - Simple Interes-Compound Interest -Logcal Venn Diagram

UNIT IV (6 HRS)

Logarithms – Sequence and series - Area-Volume and Surface areas

UNIT V (6 HRS)

Tabulation-Bar Graphs-Puzzles - Pie Charts-line Graphs- Mental Ability and Logical reasoning

(Simple Problems Only)

Text Book:

1.R. S. Agarwal: Quantitative Aptitude (for Competitive Examinations), S. Chand and Company Limited, 7th Revised Edition -2007.

Unit I : Chapter 16,18 and 31

Unit II : Chapter 19,20

Unit III : Chapter 34 and 35, 21 and 22

Unit IV : Chapter 23 - 25 **Unit V** : Chapter 36 - 39

- 1. Hand Book On Mental Ability And Logical Reasoning prescribed by Bharathiar University.
- 2.R.V.Praveen: Quantitative Aptitude and Resoning, PHI Learning pvt. Ltd-2012.
- 3. Abhijit Guha: Quantitative Aptitude for Competitive Examinations, Tata Mc-Graw Hill Publishing Company, 7th reprint-2003.

SEMESTER-IV

SKILL BASED SUBJECT 4: Communication Skills- II

Subject Code:16U4SBST04 Total Hrs: 30

No. of Credits: 2

Objectives:

- 1. To enhance Listening, Speaking, Reading and Writing Skills among Students.
- 2. To familiarise the students with the Sounds and Symbols used in English Language.
- 3. To emphasize the importance of Communication in the Global Scenario.

Unit-I: Reading & Writing

- 1. Reading Techniques (Skimming and Scanning)
- 2. Types of Reading Intensive Reading and Extensive Reading
- 3. Brain Storming
- 4. Resume Preparation
- 5. Report Writing
- 6. Minutes of a Meeting
- 7. Data Representation and Interpretation
- 8. Memos

Unit- II: Sounds & Symbols

- 1. Vowels
- 2. Consonants
- 3. Dipthongs
- 4. Stress and Intonation

Text Books:

- Communication Skills by Meenakshi Raman (Oxford University Press)
- Essential Communication Skills by Shalini Aggarwal (Ane Books Pvt.Ltd. New Delhi)

- Communication Skills a multi- skill course by Course team, Bharathiyar University(Macmillan)
- Developing Communication Skills by Krishna Mohan(Macmillan)
- Techinical English II by Joyce Pereire(Vijay Nicole Imprints Pvt.Ltd.)

SEMESTER-IV

Non Credit Course: Basic Tamil-II

அடிப்படைத் தமிழ்

பகுதி – IV : தமிழ்த்தாள் - 1 - முன்றாம் பருவம்

(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) அடிப்படைத் தமிழ்

பகுதி - IV : தமிழ்த்தாள் - 2 - நான்காம் பருவம்

(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

Subject Code:16U4BTLT02

அகமதிப்பீட்டுத் தேர்வு மட்டும்

நீதி நூல்கள் : ஆத்திச்சூடி (முதல் 12) "அறம் செய விரும்பு", முதல் "ஒளவியம் பேசேல்"வரை.

கொன்றை வேந்தன் - "அன்னையும் பிதாவும் முன்னறி தெய்வம்" முதல் "எண்ணும் எழுத்தும் கண்ணெனத்தகும்" வரை (7)

திருக்குறள் (5) 1. அகர முதல... (1)

2. செயந்கரிய... (26)

3. மனத்துக் கண்... (34)

4. கந்க கசடநக்... (391)

0 எப்பொருள் யார் யார்... (423)

எளிய நீதிக் கதைகள் - (தெனாலிராமன் கதைகள், பீர்பால் கதைகள், கிராமியக் கதைகள், ஈசாப் கதைகள்)

தமிழ் இலக்கியங்கள் : வரலாறு – குறிப்பு – அறிமுகம்

எடுத்துக்காட்டு : குறள் பற்றி எளிய தொடர்களில் அறிமுகம்

தமிழகம் - உணவுமுறை, விழாக்கள், கலைகள் பற்றியக் குறிப்புகள்

| | அக மதிப்பீட்டுத் தேர்வு மதிப்பெண் வழங்கும் முறை | மதிப்பெண்கள் |
|---|--|--------------|
| 1 | வகுப்புத்தேர்வு - 1 | 10 |
| 2 | வகுப்புத்தேர்வு - 2 | 10 |
| 3 | மாதிரித்தேர்வு | 10 |
| 4 | பயிற்சிக் கட்டுரை | 10 |
| 5 | வாய்மொழித் தேர்வு | 10 |
| | மொத்த மதிப்பெண்கள் | 50 |

குறிப்பு : வாய்மொழித் தேர்வில் தமிழ்ச் செம்மொழி வரலாறு தொடர்பான வினாக்கள் மட்டுமே கேட்கப்பட வேண்டும்.

Total Hrs: 20

SEMESTER – V **CORE 15: MANAGEMENT ACCOUNTING**

Subject Code: 16U5CCCT15 Total Hrs: 75 No of Credits: 4

Objectives:

- *To develop an understanding of the conceptual framework of Management* Accounting.
- *To impart knowledge on Ratio analysis.*

To provide knowledge on working capital, marginal costing and budgeting.

UNIT I (15Hrs)

Management Accounting – Meaning – Objectives and Scope – Merits and Demerits – Difference between Management Accounting and Financial Accounting – Differences between Management Accounting and Cost Accounting - Relationship between Management Accounting, Cost Accounting and Financial Accounting - Financial Statement Analysis - Comparitive Financial Statement - Common size Financial Statement – Trend Analysis -

UNIŤ II

Ratio Analysis : Objectives - Merits and Demerits - Types - Analysis of Liquidity, Solvency and Profitability – Construction of Balance Sheet.

(15Hrs)

Fund Flow Analysis – Schedule of Changes in Working Capital – Fund From Operations - Cash Flow Analysis.

UNIT IV (14Hrs)

Marginal costing and Break Even Analysis –PV Ratio - Managerial applications of marginal costing – Significance and limitations of marginal costing. (15Hrs)

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget – Zero base Budget.

Note: Distribution of marks between problems and theory shall be 80% and 20%.

Text books:

- 1. Dr. S.N. Maheswari.: "Management Accounting", Sultan Chand, New Delhi, 2004.
- 2. S.P. Jain and KL. Narang: "Cost and Management Accounting", Kalyani Publishers, 1st Edition, 2005

- 1. Dr. T.S. Reddy: "Management Accounting", Margham Publications, Chennai,5th Edition, 2015
- 2. Sharma and S.K.Gupta: "Management Accounting", Kalyani Publishers, New Delhi, 2006.
- 3. Khan and Jain: "Management Accounting", Tata Mc Graw Hill, New Delhi, 1st Edition, 2005.

SEMESTER - V CORE 16: INCOME TAX LAW AND PRACTICE

Subject Code: 16U5CCCT16 Total Hrs: 75 No. of Credits: 5 Objectives:

- To enable the students to learn provisions of Income Tax
- To make the students understand recent amendments in Income Tax
- To provide adequate knowledge on tax filing

UNIT I (12 Hrs)

Income Tax Act – Definition of Income – Assessment year – Previous year – Assessee Residential Status of an individual – Scope of Total Income – Charge of Tax – Exempted Income.

UNIT II (18 Hrs)

Heads of Income: Income from Salaries – Provident fund – Allowances - Perquisites- Leave encashment – Gratuity – Pension – Deductions – Taxable Salary.

UNIT III (15 Hrs)

Income from House Property – Let out house property – Self occupied house property – Deductions – Taxable House property income – Profit and Gains of Business or Profession.

UNIT IV (16 Hrs)

Capital Gains – Long Term Capital Gain – Short Term Capital Gain – Income from other sources – Deductions from Gross Total Income.

UNIT V (14 Hrs)

Set off and Carry forward of losses – Computation of Tax liability – Assessment of Individuals –Income Tax Authorities – Powers and Duties - Filing of Income Tax - e-filing – Procedures of e-filing.

Note: Distribution of marks between problems and theory shall be 60% and 40%.

Text Books:

Gaur and Narang: "Income Tax Law and Practice", Kalyani Publishers, New Delhi, Edition – 45, 2017.

Dr. H.C. Mehrotra: "Income Tax Law and Accounts", Sahithya Bhavn Publishers, Agra, Edition – 58, 2017

- 1. T.S.Reddy and Dr.A. Murthy: "Income Tax Law and Practice", Margham Publications, Chennai, Reprint 2017.
- 2. N. Hariharan: "Income Tax Law and Practice", Tata Mc Graw Hill, Chenni, Edition 12, 2017
- 3. Dinkar Pagare: "Income Tax Law and Practice", ,Sultan Chand & Sons, New Delhi, Edition 12. 2017.

SEMESTER – V CORE 17: VISUAL BASIC

Subject Code: 16U5CCCT17 Total Hrs: 75 No. of Credits: 4

Objectives:

- To enable the students to develop a front end tool for Customer Interaction in Business.
- To familiarise the students with Event Driven Programming.
- To make the students to understand about Menu Editor and Common controls.

UNIT – I (15 Hrs)

Introduction to Programming -Modular Programming - Object Oriented Programming - Event Driven Programming: About Visual Basic (Object Based Programming Language) - Rapid Application Development using Visual Basic - Getting Familiar with Visual Basic User Interface -Pull-Down menus - Toolbar - Toolbox - Project Explorer - Properties Window - Form Layout Window - Form Immediate window - Opening and Closing window - Resizing and moving windows - Quitting Visual Basic.

UNIT – II (15 Hrs)

Visual Basic Tool Box (Standard Window Controls) – Pointer - Picture Box – Label - Text Box – Frame - Command Button - Check Box - Option Button - Combo Box - List Box - Horizontal Scrollbar - Vertical Scrollbar – Timer – Shape – Line - Image Box - msgbox and input box.

UNIT – III (15 Hrs)

Data Types: Integer, Long, Single, Double, Currency, String, Byte, Boolean, Date, Object, Variant; Variables: Need to use variable - Declaring Variables - Variable Naming Convention - Assigning value to Variables - Data Types of variable - Scope and lifetime of Variables (Public and Private); Control Flow statements (Decision and looping).

UNIT – IV (15 Hrs)

Menu Editor: Concept of menus - Shortcut menus and Popup menus Designing Menu System - Menu Editor Dialog Box Options - drop-down menu and popup menu. Multiple Document Interface - Creating and MDI form - Setting up MDI child Form, Creating Procedures – passing parameters - other built-in functions.

UNIT – V (15 Hrs)

General Controls (Advance): Common Dialog control (color, font,open,save and save as), data base using vb6.0 - Data control and data bound control - data bound grid control - using ADO data control - data grid control - error handling.

Text Books:

- 1. N.Krishnan and N.Sarvanan: "Visual Basic 6.0 in 30 days", Scitech Publications (India) Pvt Ltd., Chennai, 1st Edition, 2001.
- *25.* Steven Holzner: "VB 6 Programming Black Book", Dream Tech Press, New Delhi, 1st Edition, 2002.

- 1. Gary Cornell: "Visual Basic-6", Tata MC-Grew Hill Publication, New Delhi, 1st Edition, 1999.
- 2. Byron S. Gottfried: "Visual Basic", Tata MC-Grew Hill Publication, New Delhi, 2nd Edition, 2002.

SEMESTER-V CORE 18: VISUAL BASIC – PRACTICAL

Subject Code: 16U5CCCP18 Total Hrs: 60 No. of Credits: 3

- 1. Design a form with text box to perform the alignment and format function.
- 2. Design a form to display the list of products by declaring array function.
- 3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
- 4. Design a form to display an advertisement banner using image box control with string function.
- 5. Design a form to compute cost of capital using finance function in visual basic using check box.
- 6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
- 7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
- 8. Design a form to display Product Life Cycle using slider control.
- 9. Design a Pay Slip for an organization and create a data base using SQL and Data Control.
- 10. Design the form to display the highlights of the budget using option button and animation.
- 11. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, check box, date picker, etc.
- 12. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.

ELECTIVE I- E - COMMERCE

Subject Code: 16U5CCET1A Total Hrs: 75 No of Credits: 3 Objectives:

- •To provide knowledge about Electronic Commerce.
- •To enable the students to understand the technology of e-Commerce for Business Application.
- •To make the students to be aware of the Techniques in the Application of e-Commerce.

UNIT I: (15Hrs

E-commerce – framework – classification of electronic commerce – Anatomy of E-Commerce Applications – components of the I way –network access equipment – internet terminology.

UNIT II: (15 Hrs)

Electronic Data Interchange – Benefits – EDI Legal, Security & privacy issues – DEI software implementation – value added networks – internal information systems – work flow atomization and coordination – customization and internal commerce.

UNIT III: (15 Hrs)

Network security and firewalls – client server network security – emerging client server security threats – firewalls and network security – data and message security – encrypted documents and electronic mail – hypertext publishing – technology behind the web – security and the web.

UNIT IV: (15 Hrs)

Consumer oriented electronic commerce: consumer oriented applications – mercantile process models – mercantile models from the consumer's perspective – mercantile models from the merchant's perspective.

UNIT V: (15Hrs)

Electronic payment systems – types – digital token based electronic payment system – smart cards and credit card electronic payment systems – risk designing electronic payment - E-Advertising – E-Marketing - Carrier Opportunities in E-commerce.

Text Books:

- 1. Ravi Kalakota and Andrew B.Whinston: "Frontiers of Electronic Commerce", Pearson Education, 1st Edition, 2006.
- 2. Elias M Awand: "Electronic Commerce", Phi Learning Pvt., Ltd, 3rd Edition, 2007.

Books for Reference:

- 1. Daniel Minoli and Emma Minoli: "Web Commerce Technology Handbook", Tata McGraw Hill Publishing, New Delhi, 1st Edition, 2006.
- 2. Efrain Turban and David King: "Electronic Commerce", Pearson Education, 1st Edition 2009.
- 3. Pete Loshin: "Electronic Commerce", Firewall Media, 4th Edition, 2005.

SEMESTER V ELECTIVE I-HUMAN RESOURCE MANAGEMENT

Subject Code: 12U5CCET1B Total Hrs: 75 No. of Credits: 3

Objectives:

- To provide knowledge on Human Resource Management.
- To enable the students to learn about Human Resource Planning.
- To give conceptual knowledge on Organisational Conflict.

UNIT I (15 Hours)

Human Resource Management : Definition – Objectives – Functions - evolution and growth of HRM– qualities of a good HR manager – changing roles of a HR Manager– problems and challenges of a HR manager.

UNIT II (15 Hours)

Planning the Human resources: Definitions of human resource planning – objectives – steps in human resources planning – dealing with surplus and deficient man power - job analysis – job description – job specification.

UNIT III (15 Hours)

Recruitment & Selection: objectives of recruitment – sources – internal and external recruitment – application blank – testing – interviews.

UNIT IV (15 Hours)

Training & Development : principles of training — assessment of training needs — on the job training methods — off the job training methods — evaluation of effectiveness of training programmes.

UNIT V (15 Hours)

Performance Appraisal: Process – methods of performance appraisal – appraisal counseling.

Text Books:

- 1.K.Aswathappa: "Human Resource Management"-MC Graw Hill Education-7th Edition 2013.
- 2.P.Subba Roa: "Personal and Human Resourse Management", Himalaya Publication -1^s Edition 2005.

- 1. P.C.Tirupathi: "Personal Management and Industrial Relations", Sultan Chand& Sons- 1st Edition 1997.
- 2. L.M.Prasad: "Organisation Behaviour" Sultan & Sons- 1st Edition 2008.
- 3. Vaishali K Shah: "Human Resource Management", Global Book Publication Company, 1st Edition 2007.

SEMESTER V ELECTIVE I – FINANCIAL MARKETS AND INSTITUTIONS

Subject Code: 16U5CCET1C Total Hrs: 75 No. of Credits: 3 Objectives:

- To enable the students to understand the various methods of financing by the agencies and the key role played by them in corporate financing.
- To make the students to know about the functioning of Indian Financial Market and Institutions.
- To create the awareness about the role and importance of the agencies in corporate financing.

UNIT-I (15 Hrs)

Financial Market -An overview of Financial Markets in India: Money Market: Call money market, Discount Bill Market, Commercial Bill Market, Treasury Bill Market, Government Securities - Acceptance house - Discount house -Recent trends in Indian money market.

UNIT II (15 Hrs)

Capital Market: Security market – New issue market - Secondary markets - Functions and role. Stock exchange: Listing procedure and legal requirements - Public issue – – National Stock Exchange and over –the – counter Exchange of India (OTCEI).

UNIT III (15 Hrs)

Investment Information and Credit Rating Agency of India Limited (ICRA) - Credit Rating and Information Service of India Limited (CRISIL) - Discount and Finance House of India (DFHIL).

UNIT IV (15 Hrs)

Functionaries on Stock Exchange: Brokers - Sub brokers - Jobbers - Underwritter-Portfolio Consultants - Institutional Investors - NRIs.

UNIT V (15 Hrs)

Financial Services: Merchant Banking – Functions and roles - SEBI guidelines – Credit Rating – Concept – functions - types.

Text Books:

- 1. L.M. Bhole: "Financial Markets and Institutions", Tata McGraw Hill New Delhi, 5th Edition,2012.
- 2. S.Gurusamy: "Financial Market and Institution", Tata McGraw-Hill publications, 3rd Edition, 2011.

- 1. M.Y. Khan: "Indian Financial System", Tata McGraw Hill, New Delhi, 7th Edition, 2013.
- 2. Gorden: "Financial Market and Services", Himalaya Publishing Co., Ltd., 9th Edition, 2014.
- 3. D.Joseph Anbarasu: "Financial Services", Sultan Chand and Sons, New Delhi, 2nd Edition, 2010.

SEMESTER V ELECTIVE 2-PRINCIPLES OF AUDITING

Subject Code: 16U5CCET2A Total Hrs: 75 No. of Credits: 3

Objectives:

- To enable the students to understand the Fundamental Concepts of Auditing.
- To provide knowledge on the Vouching and Verification of Assets and Liabilities.
- To know the Appointment of Auditors and Audit of other Sectors.

UNIT - I (15 Hrs)

Auditing: Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing –Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit.

UNIT -II (16 Hrs)

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

UNIT - III (14 Hrs)

Vouching: Meaning - Definition – Importance. Voucher -Types of Vouchers-Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

UNIT - IV (15 Hrs)

Verification and Valuation of Assets and Liabilities: Meaning and Objectives – Position of an Auditor as regards the Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill, Investments and Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities. Audtor's duties as regards depreciation, reserves and provision.

UNIT - V (15 Hrs)

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies. Audit report and its types.

TEXT BOOKS:

- 1. Pardeep Kumar,Baldev Sachdeva,Jagwant Singh:Principles of Auditing,Kalyani Publishers,Edition 2014
- 2. B.S.Raman: Auditing, United Publishers, Edition 2011

REFERENCE BOOKS:

- 1. S. Vengadamani: "Practical Auditing", Margham Publications, Edition 2012
- 2. Ravinder Kumar, Virender Sharma: "Auditing Principles and Practices", PHI Learning Pvt Ltd, Edition 2011.
- 3. P.Kumar: "Auditing", Kalyani Publishers, 2010.

SEMESTER V ELECTIVE 2–CYBER LAW

Subject Code: 16U5CCET2B Total Hrs: 75 No. of Credits: 3 Objectives:

- To expose the students to be aware on the Information Technology Law.
- To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.
 - To give thorough knowledge on the basic concepts which lead to the formation and

execution of electronic contracts.

UNIT I (15 Hrs)

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

UNIT II (15 Hrs)

SecurityAspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security.Intellectual Property Aspects: WIPO-GII-ECMS-IndianCopy rights act on soft propriety works IndianPatents act on soft propriety works.

UNIT III (17 Hrs)

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872. Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

UNIT IV (13 Hrs)

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

UNIT V (15 Hrs)

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

Text Books:

- 1. Suresh T.Viswanathan: "The Indian Cyber Law", Bharat Law House, New Delhi, 2nd 2001.
- 2. Harish Chander: "Cyber Law & IT Protection", PHI Learning Pvt Ltd, 1st Edition 2012.

- 1. Kiruvashini B: "Cyber Law", Nandhini Pathipagam, 1st Edition 2013.
- 2. Ravi Kalakota & Andrew b.Whinston: "Frontiers of Electronic Commerce", Pearson Education, 1 st Edition 2006.
- 3. Elias M Awand: "Electronic Commerce", Phi Learning Pvt Ltd, 3 rd Edition 2007.

SEMESTER V

ELECTIVE 2 – PRINCIPLES AND PRACTICES OF INSURANCE

Subject Code: 16U5CCET2C Total Hrs: 75 No. of Credits: 3 Objectives:

- To enable the students to understand various aspects of Life & General Insurance.
- To impart the knowledge about IRDA Act.
- To make the students to understand the types of insurance.

UNIT – I (15 Hours)

Insurance-meaning-Purpose and need of insurance- Nature, Significance- Principles -Re-Insurance- Double insurance-Definition of Risk & Uncertainty — Classification of risk -Privatization of Insurance in India. IRDA Act- Recent Development in the Insurance Sector.

UNIT – II (15 Hours)

Life Insurance : Features of life insurance contract – Classification of policies – Calculation of Premium and Surrender value – bonus option – policy condition – annuity contract.

UNIT – III (15 Hours)

General Insurance - types of General Insurance-General Insurance Vs Life Insurance-Types of fire policies – Subrogation- Contribution - Proximate cause - Claim of recovery.

UNIT – IV (15 Hours)

Accident & Motor Insurance – Principles – Kinds of Policies - Terms and Condition – Procedure for Insurance - Settlement of Claims - Third party insurance- Compulsory Motor Vehicle Insurance.

UNIT – V (15 Hours)

Fire Insurance – features of fire insurance – kinds of policies – policy conditions - Payment of claims – reinsurance.

Marine Insurance – Nature - Types – Principles – Significance.

Textbooks:

- 1.M.N.Mishra- Insurance Principles and Practice , Sulthan chand & Company ltd, Edition 2004.
- 2.Dr. P.Periyasamy Principles and Practice of Insurance. Himalaya Publishing Delhi, 1 st edition, 2011.

- 1.G.S.Panda-Principles and Practice of Insurance, Kalyani Publishing house, Edition, 2005
- 2.Neelam C.Gulati-Principles of Insurance Management, Excel Books, New Delhi, First *Edition 2007*.

SEMESTER-V

Aptitude & Soft Skills-I

Subject Code: 16U5NCCT01 Total Hrs: 45

Objectives:

- To develop Positive attitude among students by mastering Soft Skills.
- To enable the students to face the personal Interviews Successfully.

Unit I: Soft Skills

- 1. Empathy
- 2. Intrapersonal Skills
- 3. Interpersonal Intelligence
- 4. Problem Solving Skills
- 5. Critical Thinking
- 6. Aptitude and Assessment Test

Unit II: Aptitude

Numerical Reasoning

Mental Ability

Logical Reasoning

Text Books:

- 1.Techinical English I by Prof .N. Lakshmana Perumal (Sri Krishna Hitech Publishing Company Pvt. Ltd.)
- 2.Quantitative Aptitude for Competitive Examinations, Revised 2017 EDITION by R. S. Aggarwal (English, Paperback).

Reference Book:

1. Techinical English – II by Joyce Pereire(Vijay Nicole Imprints Pvt.Ltd.)

SEMESTER – VI

CORE 19: INTERNET AND WEB DESIGN

Subject Code: 16U6CCCT19 Total Hrs: 90 No. of Credits: 4

Objectives:

- To impart knowledge on Internet Concepts.
- To enable the students to create web pages using various HTML tags.
- To make the students to understand the concept of Website creation.

UNIT I (18 Hrs)

Internet—Evolution – Protocols - Interface concept - Internet – Application - E-mail – concept - POP and WEB based E-mail - Advantages of E-mail - Address of E-mail - Basics of Sending and Receiving E-mail - File Transfer Protocols - Telnet - Data Transmission Protocols - Client/Server Architecture – Characteristics - FTP and its uses - Telnet concept - Remote Login - World Wide Web – History - Working of the Web - Web Browser and its functions.

UNIT II (18 Hrs)

Introduction to Web pages - Browser and HTML - HTML tags - paired tags - singular tags. Structure of an HTML: Document Head and Document Body - Titles and Footers - using <Meta> in Document Head. Basic Text formatting: Paragraph breaks - Line breaks - heading styles - drawing lines. Text styles: Bold – Italics - Underlines. Other text effects: Centering - Spacing.

UNIT III (18 Hrs)

List: Unordered List - Ordered List - Definition Lists. Using special tags: <Marquee>, <Block quote> and <Address> Using common character entities starting with & Adding graphics to HTML documents: using the attributes – Border - Width - Height attribute - align and ALT attribute.

UNIT IV (18 Hrs)

Tables: Introduction - using the width - border - cell padding - cell spacing - BGcolor, colspan - rowspan attributes. Linking documents: Links - External and Internal Documents References - Hyper linking to a HTML file - linking to a particular location in a separate document - Images as hyperlinks - Image Maps. Frames: Introduction - frameset - frame tag.

UNIT V (18 Hrs)

Forms used by a website: Form object - Form object's methods - properties and methods of Form elements - Text elements - password element - button element - submit and reset button elements - checkbox element - radio element - text area element - select and option element. Dynamic HTML: Cascading Style Sheets: Font attribute - Color - background - Text - Border - Margin related attributes - List Attributes - Layers - Concept of layers - Positioned and Inflow Layers.

Text Books:

- 1. Alexis Leon, Leon: "Internet for Everyone", Vikas Publication, 1st Edition, 2012.
- 2. Research and Development wing: "Internet and Web Design", Macmillan Publication, 1st Edition, 2009.

- 1. Maureen Adams: "Internet Complete", BPB publication, 2nd Edition, 2000.
- 2. Rajkamal: "Internet Web Technology", Tata MC-graw Hill Publication, 1st Edition, 2011.

SEMESTER-VI CORE 20: INDIRECT TAXATION

Subject Code: 16U6CCCT20 Total Hrs: 105 No. Of Credits: 5

Objectives:

- To impart knowledge on Indian Tax System.
- To familiarize the students with Excise Duty and Customs Duty .
- To make the students to understand about Goods and Service Tax (GST).

UNIT I (21 Hrs)

Indian Tax System: Public Finance and Private finance – Canons of Taxation - Indirect Taxes – special features -Advantages and Disadvantages -Scope and functioning of indirect taxes **UNIT II** (21 Hrs)

Excise Duty: Nature and scope of central excise – Kinds of Excise Duty-Central Excise Act - important terms and definitions – General procedure of central excise – clearance and excisable goods – Valuation of Excisable goods – Exemptions and Concessions .

UNIT III (21 Hrs)

Customs Duty: Customs Act 1962 - terms and definitions — Kinds of duties — Basics of levy — Prohibition of export and import of goods — Provisions regarding notifies and specified goods — Customs Tariff Act 1985 — Customs Duty Drawback.

UNIT IV (21 Hrs)

Central Sales Tax: Central Sales Tax Act 1956 - terms and definitions — Nature and scope of Central Sales Tax Act — Objectives — Levy and collection of CST -Provisions relating to inter-state sales — Sales inside a State — Registration of dealers — Determination of Taxable Turnover -Rate of tax. Value Added Tax: Introduction, Objectives — Methods of Computation of VAT — Categories of sales — Assessment and Audit -Dealership - Exemptions — MODVAT, CENVAT.

UNIT V (21 Hrs)

Goods and Service Tax (GST) – Meaning – Concepts – Types of GST – Registration - Valuation in GST –GST Tax Structure - GST Payment of Tax.

Text Books

- 1.R. Parameshwaran & Radha, "Indirect Taxes", Prasanna Publishers, Chennai, 2003.
- 2.T.S.Reddy & Y.Hariprasad Reddy "Business Taxation(Indirect Taxes)" Margham Publication, Chennai, 9th Revised Edition, 2016.

- 1. V.S.Datey, "Indirect Taxes", Taxmann Publications(P) Ltd., New Delhi 2002.
- 2. Balachandran, "Indirect Taxation" Sultan Chand & Co., New Delhi 2006.
- 3. R.L.Gupta V.K.Gupta, "Indirect Tax", Sultan Chand & Co, New Delhi.

SEMESTER-VI CORE 21: HTML PRACTICAL-VI

Subject Code: 16U6CCCP21 Total Hrs: 60 No. of Credits: 3

- 1. Create web page for a company advertisement using HTML frames.
- 2. Create a Program using HTML to display the list of products using Ordered List and Unordered List.
- 3. Program to display image and text using HTML tag for an advertisement of a company product.
- 4. Create a table to display list of products using HTML tag.
- 5. Create a document using Formatting and Alignment to display sales letter.
- 6. Create a Resume using HTML tag.
- 7. Create a Website of your department with minimum five links using HTML.
- 8. Create a document using Form to support local processing of Order form.
- 9. Create a Form of the customer survey for the user to enter general name and address information.
- 10. Create a Frame to display a multiform document.

SEMESTER-VI

ELECTIVE 3 – EXECUTIVE BUSINESS COMMUNICATION

Subject Code: 16U6CCET3A Total Hrs: 90 No. of Credits: 3

Objectives:

- To develop the Written and Oral Communication skills.
- To nurture the communication skills relating to business.
- To enable the students to prepare a good business report.

UNIT - I (18 Hrs)

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT - II (19 Hrs)

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints-Kinds of Complaints-Adjustments - Collection Letters - Sales Letters - Circular Letters.

UNIT – III (18 Hrs)

Banking Correspondence(Stop Payment, Opening of various Accounts, Dishonour of Cheque) -Insurance Correspondence(Closing a Deposit, Quotation, Contract Statement) -Agency Correspondence-Types.

UNIT – IV (15 Hrs)

Communication through Reports - Reports by individuals - Reports of committee – Secretarial reports - Reports of Executive Heads, Officers of Company - Sales and production reports – Press reports.

UNIT - V (20 Hrs)

Role of Technology in Communication - Various Communication Devices - Telephone - Intercom - Cell Phones - Fax - Visual aids - Video Conferencing - Emergency Telecommunications Cluster (ETC) - Cost effectiveness of various devices.

Text Books:

- 1. Rajendra Pal and J.S.Korlahalli: "Essentials of Business Communication", Sultan Chand and Sons, New Delhi, 2014.
- 2. M.S.Ramesh and C. C Pattanshetti, "Business Communication", R.Chand and Co, New Delhi, 2003.

- 1. C.B.Gupta: "Business Communication and Customer Relations, Sultan Chand and Co, 2000
- 2. M.V. Rodriquez: "Effective Business Communication Concept", Vikas Publishing Company, 2003.

SEMESTER-VI ELECTIVE 3 - ENTREPRENEURIAL DEVELOPMENT

Subject Code: 16U6CCET3B Total Hrs: 90 No. of Credits:3 Objectives:

- To provide knowledge on Entrepreneurship.
- To enable the students to learn about the Training Programmes in EDP.
- To give conceptual knowledge on Project Management, Formulation, Elements and Reports in Entrepreneurship.

UNIT - I

Entrepreneurship - Meaning - Features. Entrepreneurs - Functions, Qualities, Types. Environmental factors affecting Entrepreneurship.

UNIT-II

Entrepreneurial Development Programmes (EDP) – Meaning, Objectives – Contents of training programme - Target groups - Special agencies and Schemes to develop entrepreneurship.

UNIT - III

Institutions assisting entrepreneurs – DIC, SIDO, NSIC, SSIC, SISI and SIPCOT. Sources of finance – IFCI, IDBI - ICICI – SIDBI, IRCI, SFC and SIDC.

UNIT-IV

Project Management – Project – Classification, Identification, objectives and life cycle. Project formulation – Need and Elements - Feasibility report – Detailed project report – Project selection.

UNIT - V

Role of entrepreneur in economic development - Factors determining growth of entrepreneurship - Sources of entrepreneurship in India. Women Entrepreneurs - Functions, Problems and Remedies.

Text Books:

- 1. Radha.B: "Entrepreneurial Development", Prasanna Publication, 1 st edition 2014.
- 2. S.L. Gupta: "Entrepreneurial Development", book house, 1 st edition 2011.

- 1. Pavan Mishra: "Entrepreneurial Development & Enterprise Management", Kitabmahal Publication, 1 st edition 2014.
- 2. Saravanavel: "Entrepreneurial Development, Principles policies and programs", ESS Peeka Publication, 2 nd edition 1997
- 3. C.B.Gupta: "Entrepreneurship Development in India", Sultan Chand Publication, 1 st edition 2010.

SEMESTER-VI ELECTIVE 3 –MANAGEMENT INFORMATION SYSTEM

Subject Code: 16U6CCET3C Total Hrs: 90 No. of Credits: 3

Objectives:

- To familiarise the students with Business Information through Computers.
- To enable the students to be aware of utilization of business information for decision making.
- To bestow knowledge about Database Management System.

UNIT I (21 Hrs)

Management information system: meaning – features – requisites of effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS - Support – Limitations of MIS.

UNIT II (21 Hrs)

System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.

UNIT III (21 Hrs)

Information systems in business and management: Transaction processing system: Information repeating and executive information system.

UNIT IV (21 Hrs)

 $\label{eq:Database management systems-conceptual presentation-client server architectures networks.$

UNIT V (21 Hrs)

Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.

Text Books:

- 1. Gorden B.Davis and Margrethe H.Olson: "Management Information System", Tata McGraw Hill Publication, New Delhi, 1st Edition, 2005.
- 2.Aman Jindal: "Management Information system", Kalyani Publishers, New Delhi, 1st Edition, 2004.

- 1. Kenneth C. Laudon: "Management Information System", Pearson Education, New Delhi, 1st Edition, 2004.
- 2. Stephen Haag: "Management Information System", Tata McGraw Hill Publication, New Delhi, 1st Edition, 2008.

SEMESTER-VI ELECTIVE 4 –BANKING THEORY

Subject Code: 16U6CCET4A Total Hrs: 105 No. of Credits: 3

Objectives:

- To make the students to understand about the role of banking operations.
- To impart knowledge on various RBI Credit control measures.
- To make the students to understand about the forms of e-banking and Non Performing Assets (NPAs).

UNIT –I (21 Hrs)

Meaning and definition of banking - characteristics of Banking - Classification of Banking-Types of Bank - Importance of Banking in Economic Development - Commercial Bank and its functions.

UNIT-II (21 Hrs)

Banker and Customer – Definition – General relationship- Special relationship, Different types of Bank Accounts- Opening of new account - Special types of customers – Closure of Accounts. Bill of Exchange: Definition, Characteristics and Parties involved-Difference Between Bill and Cheque.

UNIT-III (21 Hrs)

Negotiable Instruments – Bills of Exchanges – Promissory Note – Demand Draft - Cheques - Features – Crossing of cheques- Kinds and Significance. Endorsement –Kinds; Holder and Holder in Due course; Paying Banker – Meaning – Duties and Responsibilities - Precautions to be taken before honouring a cheque- Refusal of payment-Statutory protection – Payment in due course. Collecting Banker – Duties - Statutory Protection.

UNIT –IV (21 Hrs)

RBI-Functions of RBI -Credit control measures--Commercial Bank & its Functions - Central Banks, Key Roles played by central bank, needs & Principles of Central Bank - Difference between Central & Commercial bank

UNIT-V (21 Hrs)

Demonitization and Cashless Transactions: E-Banking- Forms of E-Banking- Credit cards, Debit cards and Electronic Fund Transfer- NEFT and RTGS – E-Wallet - Impact of Demonitization in Indian Economy. Non Performing Assests (NPA) - Definition and Meaning - Types of NPAs-Causes- Remedies.

Text Books:

- 1. E.Gordon and K.Natarajan: "Banking Theory law and Practice", Himalaya Publishing House, Mumbai, 24th Revised Edition, 2016.
- 2.K.P.M. Sundaram and P.N.Varshney: "Banking Law and Practice", Sultan Chand and Sons Publishing House, New Delhi,18th Edition, 2014.

Reference Books:

- 1. B.S.Raman: "Banking Theory Law and Practice", United Publishers, Mangalore, 2011.
- 2. S.Natarajan and Dr.R.Paremeswaran-: "Indian Banking", S.Chand and Co.Pvt ltd, New Delhi, 1st Edition, 2012.

SEMESTER-VI ELECTIVE 4 -FINANCIAL MANAGEMENT

Subject Code: 16U6CCET4B Total Hrs: 105 No. of Credits: 3

Objectives:

- To enable the students to know the intricacies of Financial Management.
- To make the students to understand about the importance of Finance to Business and the proper ways of managing it.
- To make the students to be well versed in the concept of Finance and the Application of Finance.

UNIT – I (21Hrs)

Nature and scope of financial management – objectives – Financial decisions _ Relationship between Risk and Return – Role and functions of financial manager – Time value of money

NIT – II (21Hrs

Cost of capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital.

UNIT – III (21Hrs)

Financial leverage – measures – EBIT – EPS analysis – Operating Leverage – financial, business and operating risks – Theories of Capital Structure – Net Income Approach – Net – Operating Income Approach. MM Hypothesis – Determinants of Capital Structure – leasing – Nature and Types of leasing

UNIT – IV (21Hrs)

Working capital management: concepts – need – determinants estimating working capital needs - computation of working capital – management of cash, inventories and receivables - capital budgeting – Techniques – ROI, payback period and discounted cash flow.

UNIT – V (21Hrs)

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy.

Note: Distribution of marks between problems and theory shall be 60% and 40%. **Text Book**

- 1. I.M. Pandey: "Financial Management", Vikas Publishing House, New Delhi, 8th Edition, 1997.
- 2. S.N.Maheswari: "Financial Management", S. Chand and Sons Publisher, New Delhi,

Reference Books

- 1. M.Y. Khan and P.K. Jain: "Financial Management", Text and Problems, Tata McGraw Hill, NewDelhi. 2006
- 2. Prasanna Chandra: "Investment Analysis & Portfolio Management", Tata McGraw Hill, 8th Edition, 2012.
- 3. B. S.Kevin "Security Analysis and Portfolio Management", PHI Learning Pvt., Ltd., New Delhi, 1st Edition, 2011.

SEMESTER-VI ELECTIVE 4 -PROJECT VIVA VOCE

Subject Code: 16U6CCEV4C Total Hrs: 105 No. of Credits: 3

1. A Guide has been allotted to each student by the department. Student can select any topic in commerce based computer project in discussion with the supervisor. Students should maintain a work dairy were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work dairy along with project report should be submitted at the time of viva voce

SEMESTER-VI

Aptitude & Soft Skills - II

Subject Code: 16U5NCCT02 Total Hrs: 45

Objectives:

- To develop Positive attitude among students by mastering Soft Skills.
- To enable the students to face the personal Interviews Successfully.

Unit I: E- Materials

- 1. Interactive Exercises for Grammar and Vocabulary
- 2. Audio/Video Excerpts of different Accents
- 3. Interpreting Posters

Unit II: Aptitude

- 1. Numerical Reasoning
- 2. Mental Ability
- 3. Logical Reasoning

Text Books:

- 1.Techinical English I by Prof .N. Lakshmana Perumal (Sri Krishna Hitech Publishing Company Pvt. Ltd.)
- 2.Quantitative Aptitude for Competitive Examinations, Revised 2017 EDITION by R. S. Aggarwal (English, Paperback).

Reference Book:

1. Techinical English – II by Joyce Pereire(Vijay Nicole Imprints Pvt.Ltd.)

EXTRA CREDIT COURSE: MATHEMATICS FOR PROFESSIONAL COURSES

Subject Code: 16UCCECC01 No.of Credits: 2

Objectives:

- To understand the fundamental concepts of Set Theory and Linear Equations.
- To solve the problems in Mathematics of Finance, sequence and series.
- To acquire the knowledge of correlation, regression and problem solving.

UNIT 1:

Sets, Functions and Relations - Equations Linear equations—Homogeneous linear equations .

UNIT 2:

Sequence and Series–Arithmetic progression-Geometric progression; Mathematics of Finance: Simple interest-Compound interest.

UNIT 3:

Limits — Basic concepts of Differentiation - Integration

UNIT 4:

Measures of Central Tendency and Dispersion, Arithmetic Mean, Median – Mode, Geometric Mean and Harmonic Mean, Standard deviation, Quartile deviation

UNIT 5:

Correlation and Regression.

Text Book:

- 1. Discrete Mathematics, B.S. Vatssa, Wishwa Prakashan Private Limited, 3rd Edition.
- 2. Business Mathematicsc and Statistics, P.A. Navanitham, Jai Publisher, June 2004.

Reference Book:

- 1 .Dr.M.K.Venketaramen,Dr.N.Sridharan,N.Chandarasekaran: DiscreteMathematics The National publishing Company 2006.
- 2.P.R. Vittal: Business Mathematics and Statistics, Margham Publications.-2011
- 3. Sanchetti, D.C and Kapoor, V.K: Business Mathematics, Sultan chand Co & Ltd-2002.

Unit 1: Chapter 2 and 3, chapter 7, 7.1-7.4 (Text Book 1)

Unit 2: Chapter 1 and 2 (Text Book 2, Part 1)

Unit 3: Chapter 5, 6 and 8 (Text Book 2, Part 1)

Unit 4: Chapter 7 (Text Book 2, Part 2)

Unit 5: Chapter 12 and 13 (Text Book 2, Part 2)

Chapter 3, Section 3.1-3.4 and Chapter 6, Section 6.1-6.3 (Text Book 3)

EXTRA CREDIT COURSE: INTERNATIONAL MARKETING

Subject Code: 16UCCECC02 No. of Credits: 2

Objectives:

- •To enable the students to understand the principles and concepts in International Marketing.
- •To provide knowledge about marketing management in the International Perspectives.
- •To familiarise the students with marketing strategies for the dynamic International Markets.

UNIT I:

The importance and scope of marketing - Evolution of marketing: From transaction-based to relationship marketing- Marketing research and Decision support systems - Market Segmentation - Targeting and Positioning.

UNIT II

Product Mix - Product Management Decisions, Product Life Cycle strategies - New Product Development - Pricing considerations and approaches - Pricing strategies.

UNIT III

Distribution channels and physical distribution.- Marketing Communication and Promotion mix Strategies - Nature of International Marketing: Meaning - Framework for International Marketing - Barriers for International Marketing

UNIT IV

International Marketing Decisions: Product Planning - Designing Development for International Markets - Pricing Decisions: Pricing Strategies and Price setting for International Markets.

UNIT V

Distribution: Channel Management and Physical Distribution - Management in International Marketing Promotion: International Advertising Programs - Sales Management and Sales Promotion for Foreign Markets.

Text Books

- 1. P. SubbaRao: "International Business", Himalaya Publication House, 2^{nd} Edition 2010.
- 2. Saxena: "Marketing Management", Himalaya Publication, 13th Edition, 2010.

Reference Books:

- 1. Warren J Keegan: "Global Marketing", Pearson Education, 7th Edition, 2002.
- 2. Franis Cherunilan: "International trade and Export Management", Himalaya Publication house, 1st Edition, 2012.
- 3. Paras Ram: "International Business", Anupam publication, 21st Edition, 2012.

EXTRA CREDIT COURSE: MULTIMEDIA AND ITS APPLICATIONS

Subject Code: 16UCCECC03 No.of Credits: 2

Objectives:

- To enable the students learn the overview of Multimedia systems.
- To provide knowledge about the Basic concepts of Sound and Image Processing.
- To enhance the knowledge about the Multimedia Applications.

UNIT I

Media and Data Streams: Medium – Main Properties of a Multimedia Systems – Multimedia – Traditional Data Streams Characteristics – Data Streams characteristics for continuous media.

UNIT II

Sound / Audio: Basics sound Concepts — Music — Speech . Video and Animation : Basics concepts — Television — Computer Based Animations.

UNIT III

Images and Graphics: Basics concepts – Computer Image Processing – Data Compression: Storage space – coding requirement – source entropy and hybrid coding – some basic compression techniques – JPEG – MPEG – DVI.

UNIT VI

Multimedia Communication system : Application subsystem – Transport subsystem – quality of services and resource management.

UNIT V

Multimedia Applications : Introduction – Media Preparation – Media Composition – Media Integration – Media Communication – Media Entertainment.

Reference Books:

1. Ralf Steinmetz and Klara Nahrstedt , Multimedia : Computing , Communication & Applications. , Pearson Education.

EXTRA CREDIT COURSE: BRAND MANAGEMENT

Subject Code: 16UCCECC04 No. of Credits: 2

Objective:

- To make the students understand the methods of managing brands and strategies for brand management.
- To successfully establish and sustain brands and lead to extensions.
- To provide knowledge on strategic brand management process.

UNIT I

Basics Understanding of Brands – Definitions - Branding Concepts – Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands.

UNIT II

Strategic Brand Management process – Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements – Branding for Global Markets – Competing with foreign brands.

UNIT III

Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions.

UNIT IV

Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching.

UNIT V

Measuring Brand Performance – Brand Equity Management - Global Branding strategies - Brand Audit – Brand Equity Measurement – Brand Leverage -Role of Brand Managers– Branding challenges & opportunities.

TEXT BOOKS

- 1. Keller/ Parameswaran & Jacob, Strategic Brand Management: Building, Measuring, and Managing Brand Equity, Pearson Education India; 4 Edition 2015.
- 2. Y.L.R. Moorthi, Brand Management, Vikas Publishing House, 1st Edition 2003.

- 1. Sagar Mahim, D. P. Agrawal, Brand Management, ANE Books Edition 2009.
- **2.** Irti Dutta, Brand Management: Principles and Practices, Oxford University Press, Edition 2012.
- 3. Ranjeet Verma, Brand Management, Laxmi Publications, 1st Edition 2009.

EXTRA CREDIT COURSE: SHARES AND COMMODITIES

Subject Code: 16UCCECC05 No. of Credits: 2

Objectives:

• To make the students understand about fundamental concepts of stock marketing.

- To give practical exposure in analyzing stock movements.
- To provide knowledge on the role of intermediaries in the capital market.

UNIT I

Need and Importance of Capital Market – Primary Market- Different types of Securities dealt in the Capital Market.

UNIT II

Secondary Market – Origin and Growth – Types of Securities traded – Role and Functions of stock

Exchange – NSE –Reading of Stock Indices - weaknesses of stock Exchange.

UNIT III

Listing of Securities – Group A, Group B, Group C Shares – Advantages – Drawbacks – Listing Procedure – Criteria for Listing Obligations.

UNIT IV

Registration of Stock Brokers – Procedure – Code of Conduct – Kinds of Brokers and their Assistants – Methods of Trading in a Stock Exchange – Carry over or Bald Transactions – Genuine Trading – Kinds of Speculators – Speculative Transactions.

UNIT V

Commodities market – functions of commodities market – pricing – settlement -Credit Rating

Agencies - CRISIL - CARE - ICRA Agencies Dematerialization - Depositories

TEXT BOOK:

- 1. S. Kevin, Security Analysis and Portfolio Management, Prentice-Hall of India Pvt.Ltd, 2nd Revised Edition 2010.
- 2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, 4th Edition 2012.

- 1. Dr. Vanita Tripathi , Security Analysis & Portfolio Management, Taxmann Publications Pvt. Ltd, Edition 2016.
- 2. Fischer, Security Analysis & Portfolio Management, Pearson Education India, 6th Edition 2002.
- 3. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publishing House, 2ndedition 2012.

EXTRA CREDIT COURSE: STRESS MANAGEMENT

Subject Code: 16UCCECC06 No. of Credits: 2

Objective:

- To provide a broad physical, social and psychological issues causing stress.
- To make the student understand about importance of communication.
- To enable the students understand about personality and the importance of yoga for life.

UNIT I

Meaning – Symptoms – Works Related Stress – Individual Stress – Reducing Stress – Burnout.

UNIT II

Time Management – Techniques – Importance of planning the day – Time management schedule – Developing concentration – Organizing the Work Area – Prioritizing – Beginning at the start – Techniques for conquering procrastination – Sensible delegation – Taking the right breaks – Learning to say 'No'.

UNIT III

Implications – People issues – Environmental issues –Psychological fall outs – Learning to keep calm – Preventing interruptions – Controlling crisis – Importance of good communication – Taking advantage of crisis – Pushing new ideas – Empowerment.

UNIT IV

Developing a sense of Humour – Learning to laugh – Role of group cohesion and team spirit – Using humour at work – Reducing conflicts with humour.

UNIT V

Improving Personality – Leading with Integrity – Enhancing Creativity – Effective decision Making – Sensible Communication – The Listening Game – Managing Self – Meditation for peace – Yoga for Life.

TEXT BOOK:

- 1. D M Pestonjee, Stress and Work: Perspectives on Understanding and Managing Stress, SAGE Response, 1st edition 2013.
- 2. Kamlesh Jani, Ratish Kakkad, Stress Management, Pothi Publishers, Edition 2008

- 1. Aarti Gurav, Time Management, Buzzing stock Publishing House,1st Edition 2014.
- 2. Sanjay Kumar, Pushp Lata, Communication Skills, Oxford University Press, 2nd Edition 2015.
- 3. Barun Mitra, Personality Development and Soft Skills, Oxford University Press, 2nd Edition 2016.

EXTRA CREDIT COURSE: RETAIL MARKETING

Subject Code: 16UCCECC07 No. of Credits: 2

Objective:

- To enable the students to understand about Global Retailing.
- To provide knowledge on Visual Merchandise Management.
- To familiarise the students with the Retail shoppers' behaviour.

UNIT I

An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio economic and technological Influences on retail management – Government of India policy implications on retails.

UNIT II

Organized and unorganized formats – Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats.

UNIT III

Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandising and category management – buying.

UNIT IV

 $\label{lem:counting} Visual\ Merchandise\ Management-Space\ Management-Retail\ Inventory\ Management-Retail\ accounting\ and\ audits-Retail\ store\ brands-Retail\ advertising\ and\ promotions-Retail\ Management\ Information\ Systems-Online\ retail-Emerging\ trends\ .$

UNIT V

Understanding of Retail shopper behavior – Shopper Profile Analysis – Shopping Decision Process - Factors influencing retail shopper behavior – Complaints Management - Retail sales force Management – Challenges in Retailing in India.

TEXT BOOK:

- 1. A. Sivakumar, Retail Marketing, Excel Books, Edition-1, 2007.
- 2.David Gilbert, Retail Marketing Management, Pearsons Education, Edition-2006.

- 1. Dr.L.Natarajan, Retail Marketing, Margham Publications, Edition-1,2013.
- 2.S.Banumathi, Retail Marketing, Himalaya Publishing House, Edition-2015.
- 3.B.B.Mishra, Retail Marketing, Vrinda Publication, Edition-2010.

EXTRA CREDIT COURSE: DERIVATIVES

Subject Code: 16UCCECC08 No. of Credits: 2

Objectives

- To make the students to understand about the concept of Derivatives and their types.
- To provide knowledge on Options and Futures.
- To know about Hedging and the financial Derivatives Market in India.

UNIT-I

Derivatives – Features of a Financial Derivative –Types of Financial Derivatives - Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Forward Market: Pricing and Trading Mechanism – Forward Contract concept – Features of Forward Contract – Classification of Forward Contracts – Forward Trading Mechanism – Forward Prices Vs Future Prices.

UNIT-II

Options and Swaps – Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange - traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black - Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt - Equity Swap.

UNIT - III

Futures – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets – Futures Market Trading Mechanism - Specification of the Future Contract – Clearing House – Operation of Margins – Settlement – Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contract.

UNIT -IV

Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

UNIT-V

Financial Derivatives Market in India –Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives –Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India – Structure of the Market – Trading systems –Badla system in Indian Stock Market–Regulatory Instrument

Text Books:

- 1. Gupta.S.L: "Financial Derivatives Theory, Concepts and problems", PHI, 1st Edition 2011
- 2. Bishnupriya Mishra & Sathya Swaroop Debasish: "Financial Derivatives",Excel books ,1st Edition 2007

Reference books:

- 1. Kevin's.S: "Commodity And Financial Derivatives", DPH Publishing House, 1st Edition 2011.
- 2. Bhole L.M: "Financial Markets and institutions", Tata McGraw Hill New Delhi, 5 th Edition 2012.
- 3. S.Gurusamy: "Financial Market and Institution", Tata McGraw-Hill publications, 3 rd Edition 2011.

EXTRA CREDIT COURSE: ENTERPRISE RESOURCE PLANNING Subject Code: 16UCCECC09 No. of Credits: 2

Objectives:

- To enable the students to undrstand about the different organizational processes and work flows in ERP.
- To bestow knowledge on ERP services and Business Process Re-engineering.
- To give knowledge on ERP project and its implementation.

UNIT 1

ERP: Introduction: Definition – Functional Module in ERP System – Evolution of ERP Systems - Characteristics of ERP – Process Integration With ERP Systems. Benefits of ERP Applications – Technology behind ERP Systems.

ERP Market and Vendors: ERP Market – ERP Vendors – Service Oriented Architecture - ERP Package features.

UNIT II

Extended ERP Services: Defining Extended ERP – SCM and ERP – ERP and BI – ERP and E-Commerce. **Business Process Re-engineering And ERP:** Defining Business Process Reengineering- Enterprise redesign principles – Business process reengineering - BPR and Change Management – Different Approaches BPR Implementation – Methodology for BPR Implementation – Role of IT in BPR – BPR and EPR Systems – BPR sucess / failure factors.

UNIT III

Planning for ERP – Planning for ERP Implementaion – Understanding Organizational Requirements. - Understanding Economic and Strategies Justification – Analysing Project Scope – Determing Resources – Creating Budget for ERP Implementaion – Selecting the Right ERP Package- Preparing Organizations for ERP Implementaion. **Implementation of ERP:** Designing for ERP systems – ERP implementaion approaches – ERP implementaion Life cycle.

UNIT IV

Managing ERP Projects: Risk Failure factors in ERP Implementation – Examples of ERP Failure- Mitigating implementation risks – Management and complexity of Large scale ERP Projects- Training users to use ERP Systems. - Evaluating ERP Projects.

UNIT V

ERP Going live and post implementaion: Preparing to go live – Strategies for migration – to new ERP systems – Go live performance surprises – Managing ERP after go live – Maintenance of ERP Systems. **Expanding ERP Boudaries:** Service oriented architecture – Enterprises application integration – Application Services provider – Model for ERP implementaion.

TEXT BOOKS:

Ashim raj singla – Enterprise Resource Planning – Cengage Learning india Pvt . Ltd 2008.

EXTRA CREDIT COURSE: EXPORT AND IMPORT PROCEDURES

Subject Code: 16UCCECC10 No.of Credits: 2

Objective:

- To enable the students to understand about export and import procedures.
- To provide adequate knowledge on export and import documentation.
- To impact knowledge on export and import procedures.

UNIT I

Introduction to Export Management: Meaning — objectives — scope — Need for and importance of export trade — Distinction between internal trade and international trade — Problems faced by exporters.

UNIT II

Features and Functions of export marketing — Sources of market information — Product planning — Quality control — Export pricing — Export marketing channels — Strategy formulation.

UNIT III

Steps involved in export – Confirmation of order – Production of goods – Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO Certificate.

UNIT IV

Import Trade law in India – Preliminaries for star ting Import Business – Registration of Importers – arranging finance for Import – Arrangin g letter of Credit for Imports – Balance of Payments – Liberalization of Imports.

UNIT V

Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.

Text Books:

- **1.** Subramanian Balagopal.T.A.S", Export Marketing", Himalaya Publication House, Mumbai, Edition 1,2010.
- **2.** Francis Cherunilam,"International Trade & Export Management",Himalaya Publication House,Mumbai,Edition 1,2012.

References Books:

- 1. Veera Reddy.P,"Import made Easy",Commercial Law Publication,New Delhi",Edition 5,201.
- 2. Mahajan.M.I,"Export Policy Procedure & Documentation", Snow White Publication, Mumbai, Edition 24,2011.
- 3. A Nabhi: "How to Import 2005-2006", A Nabhi Publications, 1st Edition 2006.

EXTRA CREDIT 11: COST AUDIT

Subject Code: 16UCCECC11 No.of Credits: 2

Objectives:

- To enable the students to understand the scope and nature of cost audit.
- To provide knowledge on cost audit techniques and programmes.
- To give practical knowledge on the preparation of cost audit reports and their usefulness to various stakeholders.

UNIT – I (18 Hours)

Cost Audit: Meaning and Definition – Scope, Nature and Purposes of Cost Audit - Advantages and Disadvantages of Cost Audit - Differences between cost Audit. Financial Audit and Management Audit.

UNIT – II (18 Hours)

Cost Audit Techniques and Programmes: Implementing Authorities of Cost Audit – Types and Areas of Cost Audit- Situations for conducting cost audit in the business unit – Cost accounting records and cost audit under Companies Act, - Preparation of Cost Audit – Phases / Stages of Cost Audit.

UNIT – III (18 Hours)

Cost Auditor: Qualifications, Dis-qualifications – Appointment – Rights and Responsibilities – Principal functions of a cost auditor - Appointing Authorities of a Cost Auditor.

UNIT – IV (18 Hours)

Cost Audit Reports: Ceiling on number of Audits – Cost Audit in India – Forms or Aspects of Cost Audit – Statutory provisions of Cost Audit (Cost Records & Audit) Rules, - Duties of the client company under Cost Audit.

UNIT – V (18 Hours)

Other Areas of Audit: Meaning and Objectives of Human Resource Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit and Forensic Audit.

TEXT BOOKS

- 1. Ravinder Kumar & Virendar Sharma: "Auditing Principles and Practice" (Based on the Companies Act,), PHI Learning Private Limited, New Delhi (2015)
- 2. I. Narsis: "Theory in Cost Accounting", Atlantic Publishers and Distributors (P) Ltd. (2009)
- 3. S.K. Basu "Auditing Principles and Techniques", Pearson Education, 2nd Impression, 2007.

- 1. Jawahar Lal & Seema Srivastava : "Cost Accounting", Tata Mc-Graw Hill Publishing Company, New Delhi,4th Edition2009
- 2. S.K. Basy: "Auditing and Assurance" (For CA Integrated Professional Competence), Pearson Education 2012.
- 3. Bhabatosh Banerjee: "Cost Accounting" (Theory & Practice), PHI Learning Private Limited, 13th Edition 2014.