

## B.Com (Computer Application) Syllabus under CBCS

(Applicable to the candidates admitted from the academic year 2017 -2018 onwards)

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
1.	<b>I</b>	Part – I	17U1CCAT1/H1	Tamil – I / Hindi - I	25	75	100	10	30	40	6	3
2.		Part – II	17U1CCAE1	English – I	25	75	100	10	30	40	6	3
3.		Core	17U1CCAC1	Principles of Accountancy	25	75	100	10	30	40	5	5
4.		Core	17U1CCAC2	Marketing	25	75	100	10	30	40	5	4
5.		Allied	17U1CCAA1	Allied- Internet and Office Automation-Theory	25	75	100	10	30	40	5	3
		Allied	17U2CCAA2	Allied - Business Environment (NS)	-	-	-	-	-	-	3	-
6.		ES	17U1CCAES	Environmental Studies	-	100	100	-	40	40	-	1
7.	<b>II</b>	Part – I	17U2CCAT2/H2	Tamil - II/ Hindi - II	25	75	100	10	30	40	6	3
8.		Part – II	17U2CCAE2	English - II	25	75	100	10	30	40	6	3
9.		Core	17U2CCAC3	Business Management	25	75	100	10	30	40	5	5
10.		Core	17U2CCAC4	Business Process Outsourcing	25	75	100	10	30	40	4	4
11.		Allied	17U1CCAA2	Allied - Business Environment (NS)	25	75	100	10	30	40	3	4
12.		Allied	17U2CCAAP1	Allied - Office Automation - Lab	40	60	100	16	24	40	5	3
13.		SBE- I	17U2CCAS1	Skill Based Elective- Production Management	25	75	100	10	30	40	1	1
14.		VBE	17U2CCAVE	Value Based Education	-	100	100	-	40	40	-	-
15.	<b>III</b>	Part – I	17U3CCAT3/H3	Tamil – III / Hindi - III	25	75	100	10	30	40	6	3
16.		Part – II	17U3CCAE3	English – III	25	75	100	10	30	40	6	3
17.		Core	17U3CCAC5	Financial Accounting	25	75	100	10	30	40	5	5
18.		Core	17U3CCACP2	Visual Programming – Lab	40	60	100	16	24	40	5	5
19.		Allied	17U3CCAMAA3	Allied -Business Tools for Decision Making	25	75	100	10	30	40	5	3
		Allied	17U4CCAA4	Allied - Financial Services (NS)	-	-	-	-	-	-	3	-
20.		GS	17U3CCAGS	Gender Studies	-	100	100	-	40	40	-	-

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
21.	IV	Part - I	17U4CCAT4/H4	Tamil -IV / Hindi - IV	25	75	100	10	30	40	6	3
22.		Part - II	17U4CCAE4	English- IV	25	75	100	10	30	40	6	3
23.		Core	17U4CCAC6	Cost Accounting	25	75	100	10	30	40	5	5
24.		Core	17U4CCAC7	Business Law	25	75	100	10	30	40	4	4
25.		Allied	17U4CCAA4	Allied - Financial Services (NS)	25	75	100	10	30	40	3	4
26.		Allied	17U4CCAAP3	Allied - Accounting Using RDBMS - Lab	40	60	100	16	24	40	5	3
27.		SBE - II	17U4CCAS2	Skill Based Elective - Stress Management	25	75	100	10	30	40	1	1
28.	V	Core	17U5CCAC8	Corporate Accounting	25	75	100	10	30	40	5	5
29.		Core	17U5CCAC9	Auditing	25	75	100	10	30	40	5	5
30.		Core	17U5CCAC10	Entrepreneurial Development	25	75	100	10	30	40	5	5
31.		Core	17U5CCACP4	E - Commerce with XML - Lab	40	60	100	16	24	40	4	5
32.		Major Elective-I	17U5CCAEL1A 17U5CCAEL1B	E - Commerce (or) Enterprise Resource Planning	25	75	100	10	30	40	4	4
33.		Major Elective-II	17U5CCAEL2A 17U5CCAEL2B	Training and Development (or) Sales Management	25	75	100	10	30	40	4	3
34.		NME	17U5CCANME	NME - General Commercial Knowledge	25	75	100	10	30	40	2	1
35.		SSD	17U5CCASSD	Soft Skills Development	-	100	100	-	40	40	1	-
36.	VI	Core	17U6CCAC11	Management Accounting	25	75	100	10	30	40	5	5
37.		Core	17U6CCAC12	Income Tax Theory Law & Practice	25	75	100	10	30	40	5	5
38.		Core	17U6CCAC13	Computerised Accounting	25	75	100	10	30	40	5	5
39.		Core	17U6CCAC14	Financial Management	25	75	100	10	30	40	5	4
40.		Major Elective-III	17U6CCAEL3A 17U6CCAEL3B	Investment Management (or) Insurance Management	25	75	100	10	30	40	5	4
41.		Major Elective-IV	17U6CCAEL4A 17U6CCAEL4B	Human Resource Management (or) Labour Laws	25	75	100	10	30	40	5	3
42.		CN	17U6CCACN	Comprehensive Knowledge	-	100	100	-	40	40	-	1
43.		GK	17U6CCAGK	General Knowledge (NS)	-	100	100	-	40	40	-	-
				Extension Activity	-	-	-	-	-	-	-	1
<b>Total</b>							<b>4300</b>				<b>180</b>	<b>140</b>

**B.Com., (Computer Application) 2017 - 2018**

<b>Paper Code</b>	<b>Total No. Of Papers</b>	<b>Total Marks</b>	<b>Total Credits</b>	<b>Classification</b>
<b>Part - I</b>	<b>04</b>	<b>400</b>	<b>12</b>	√
<b>Part - II</b>	<b>04</b>	<b>400</b>	<b>12</b>	√
<b>Part - III</b>				
Core	16	1600	76	
Allied	06	600	20	√
Major Elective	04	400	14	
	<b>26</b>	<b>2600</b>	<b>110</b>	
<b>Part - IV</b>				
Environmental Studies	1	100	1	
Value based education	1	100	--	
Skill Based Elective	2	200	2	
Gender studies	1	100	--	√
Non Major Elective	1	100	1	
Soft skill development	1	100	--	
G.K	1	100	--	
Comprehensive Test	1	100	1	
	<b>9</b>	<b>900</b>	<b>05</b>	
<b>Part - V</b>	<b>Extension Activity</b>		<b>1</b>	X
<b>Total</b>	<b>43</b>	<b>4300</b>	<b>140</b>	√

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE  
(AUTONOMOUS),  
POONDI, THANJAVUR DIST.**

**Question Pattern for UG and PG Programmes for students to  
be admitted during 2017 – 2018 and afterwards**

**Total Marks: 75**

**QUESTIONS PATTERN**

**SECTION – A  
(Question 1 to 10)**

**10 x 2 = 20 Marks**

1. Short Answer Questions
2. Two Questions from each units (All are answerable)

**SECTION – B  
(Question 11 to 15)**

**5 x 5 = 25 Marks**

1. 5 Paragraph type questions with "either / or" type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C  
(Question 16 to 20)**

**3 x 10 = 30 Marks**

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus.

**B.Com. (Computer Application)**

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
<b>I</b>	<b>17U1CCAT1</b>	<b>இக்கால இலக்கியம் (செய்யுள் , உரைநடை, சிறுகதை, புதினம், நாடகம்)</b>	<b>6</b>	<b>3</b>

**கூறு: 1 செய்யுள்**

**நேரம்: 18**

1. இராமலிங்க அடிகளார் - திருவருட்பா - இறைத் திருக்காட்சி —1—10
2. பாரதியார் - தேசியகீதம் : பாரத தேசம் — எங்கள் நாடு,
3. பாரதிதாசன் - புதிய உலகம்: உலக ஒற்றுமை —பேரிகை, தளைஅறு,  
மானுட சக்தி
4. பட்டுக்கோட்டை கல்யாண சுந்தரம் -காடு வெளையட்டும் பெண்ணெ ,
5. நாமக்கல் கவிஞர் - என்றுமுளதென்றமிழ் ,
6. கவிமணி : ஒற்றுமையே ,உயர்வு நிலை—நாட்டுக்குழைப்போம்

**கூறு: 2 உரைநடை**

**நேரம்: 18**

1. கேட்டிவி - இராகபாவம் (1 முதல் 15 வரை)
2. கேட்டிவி - பயணங்கள் தொடரும்

**கூறு: 3 சிறுகதை**

**நேரம்: 18**

1. கேட்டிவி - குரல் கொடுக்கும் வானம்பாடி (1 முதல் 10 வரை)
2. கேட்டிவி - மனோரஞ்சிதம் முழுவதும்

**கூறு: 4 புதினம்**

**நேரம்: 18**

கு.வெ. பாலசுப்பிரமணியன் - காளவாய்

**கூறு: 5 நாடகம் , இலக்கிய வரலாறு**

**நேரம்: 18**

1. கலைவாணன் — கு.சா.கிருஷ்ணமூர்த்தி( NCBH வெளியீடு)
2. சிறுகதை, புதினம், நாடகம், கவிதை, உரைநடை

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
<b>I</b>	<b>17U1CCAE1</b>	<b>PART – II ENGLISH PROSE, POETRY AND COMMUNICATION SKILLS</b>	<b>6</b>	<b>3</b>

**Objective**

- To initiate the Students to understand English through Prose, Poetry and Basic Communicative Grammar.

**Unit – I**

Shakespeare - Shall I compare thee to a Summer's Day?

John Milton – On His Blindness.

William Wordsworth – The Solitary Reaper

P.B.Shelley – Song to the Men of England.

Robert Frost – The Road not Taken

Nissim Ezekiel - Night of the Scorpion

**Unit – II**

- 1) The Running Rivulets of Man,
- 2) Parliament is Marking Time,
- 3) The Lady in Silver Coat,
- 4) Mr. Applebaum at Play.

**Unit – III**

- 1) The Feigning Brawl of an Imposter,
- 2) Thy Life Is My Lesson,
- 3) Solve The Gamble,
- 4) The Stoic Penalty.

**Unit – IV**

- 1) Nobility In Reasoning,
- 2) Malu the Frivolous Freak,
- 3) Bharath! Gird Up Your Loins!
- 4) Honesty is the Cream of Chastity

**Unit – V**

Parts of Speech, Nouns, Pronouns, Conjunctions, Adjectives, Articles, Verbs, Adverbs, Interjection – sentence.

**References Book:**

A Melodious Harmony – Sri.KTV, Rajendra Publishing House, Poondi, 2017.

Flying Colours – Prof. K.Natarajan, New Century Book House (P) LTD., 2017.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>17U1CCAC1</b>	<b>PRINCIPLES OF ACCOUNTANCY</b>	<b>5</b>	<b>5</b>

**Objective:**

- To make the students to gain adequate knowledge of both principles and practice of accounting.

**Unit I:**

Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary Books - Cash Book - Trial Balance.

**Unit II:**

Rectification of Errors - Suspense Account - Account Current - Average Due Date.

**Unit III:**

Final Accounts with Adjustments - Closing Entries.

**Unit IV:**

Bills of Exchange (Excluding Accommodation Bills) - Bank Reconciliation Statement - Methods - Causes for Differences between Cash Book and Pass Book.

**Unit V:**

Depreciation Accounting - Meaning - Concept - Characteristics - Causes - Objectives - Methods (Straight Line Method, Diminishing Balance Method, Annuity Method, Depreciation Fund Method, Insurance Policy Method).

**Distribution of Marks:**

**Problem 80% Theory 20%**

**Reference Books:**

1. Jain, S.P and Narang, K, Advanced Accountancy, Kalyani Publishers, Ludhiana.
2. Vinayakam. N, P.L. Mani and K.L. Nagarajan, Principles of Accountancy, S.Chand Co. Ltd., New Delhi.
3. Gupta. R.L., Gupta. V.K, Financial Accounting, Sultan Chand & Sons, New Delhi.
4. Grewal. T.S, Introduction to Accountancy, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>17U1CCAC2</b>	<b>MARKETING</b>	<b>5</b>	<b>4</b>

**Objective:**

- To provide exposure to marketing practices of business firms.

**Unit I:**

Market - Classification - Marketing - Definition - Evolution - Importance - Traditional and Modern Marketing Functions.

**Unit II:**

Buyer Behaviour - Buying Motives - Market Segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle.

**Unit III:**

Pricing - Importance - Objectives - Procedure for Price Determination - Kinds of Pricing - Factors Affecting Pricing Policy - Pricing Decisions.

**Unit IV:**

Sales Promotion - Types - Need - Sales Promotion Mix - Advertising - Publicity - Personal Selling - Advantages - Limitations.

**Unit V:**

Distribution Channels - Concept - Types - Choice of Distribution Channels - Retailers and Wholesalers - Branding and Packaging - Online Marketing - Direct Marketing - Social Marketing - Legal Aspects of Marketing in India.

**Reference Books:**

1. Pillai, R.S.N and Bagavathi, V, Marketing Management, S.Chand Co. Ltd., New Delhi.
2. Gupta, C.B. and Rajan Nair, N, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Memoria, C.B. Suri, R.K. and Satish Memoria, Marketing Management, Kitab Mahal Agencies, Allahabad.
4. Philip Kotler, Marketing Management, Prentice-Hall Pvt. Ltd., New Delhi.



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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>17U1CCAA1</b>	<b>Allied - I: INTERNET AND OFFICE AUTOMATION – THEORY</b>	<b>5</b>	<b>3</b>

**Objective:**

- To provide the knowledge on internet and office automation.

**Unit I:**

What is Internet? The internet's underlying architecture – Communicating on the Internet – How the World Web works.

**Unit II:**

Multimedia on the Internet – Intranet and shopping on the internet – Safeguarding the Internet

**Unit III:**

Word: Features, Creating, Saving and Opening Documents in Word, Interface, Toolbars, Ruler, Menus, Keyboard Shortcut, Editing, Previewing, Printing, & Formatting a Document, Advanced Features of MS Word, Find & Replace, Using Thesaurus, Using Auto- Multiple Functions, Mail Merge, Handling Graphics, Tables & Charts, Converting a word document into various formats like- Text, Rich Text format, Word perfect, HTML, PDF etc.

**Unit IV:**

Worksheet - Excel: Worksheet basics, creating worksheet, entering into worksheet, heading information, data, text, dates, alphanumeric values, saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Keyboard shortcuts, Working with single and multiple workbook, working with formulae & cell referencing, Auto sum, Coping formulae, Absolute & relative addressing, Worksheet with ranges, formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and Using macros, Multiple worksheets-concepts, creating and using.

**Unit V:**

Power Point: Creating slide show with animations. Autocentnt Wizard, creating a lank presentation, auto layout, Power point screen: screen layout and Views, insert a new slide, applying design template, changing slide layout, reordering and hiding slides, slide show and editing custom slide. Resizing a text box ,Text box properties, Delete a text box, Bulleted lists, Numbered lists, Adding notes, Video and Audio, Adding text Editing options, Formatting text, Replace fonts, Line spacing, Change case Spelling check, Color schemes , Adding clip art, Adding an image from a file Editing graphic, AutoShapes, WordArt, Backgrounds, Action buttons Slide animation - Animation preview Slide transitions Slide show options Slide master Header and footer Slide numbers Date and time

**Reference Books**

1. Preston Gralla, How the Internet Works - Techmedia, Millennium Edition.
2. Susan H Cooperman, Professional Office Procedure, Printice Hall.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>I &amp; II</b>	<b>17U2CCAA2</b>	<b>Allied - II: BUSINESS ENVIRONMENT (NS)</b>	<b>3+3</b>	<b>-</b>

**Objective:**

- To expose the students on the various factors affecting the environment of business.

**Unit I:**

Business Environment - Meaning - Concept - Nature - Significance - Types - Elements of External Environment - Environmental Analysis - Process - Importance - Techniques.

**Unit II:**

Economic Environment - Economic System - Characteristics - Types - Economic Planning in India - Economic Policies - Monetary and Fiscal Policies - Political Environment - Functions of the State - Government and Business Relationship in India.

**Unit III:**

Social and Cultural Environment - Culture - Features - Elements - Social Responsibilities of Business - Business Ethics and Values - Corporate Governance.

**Unit IV:**

Financial Environment - Constitution of Financial System - Financial Markets - Financial Institutions - Legal Environment - Sale of Goods Act - Competition Act.

**Unit V:**

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources - Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

**Reference Books:**

1. Gupta. C.B, Business Environment, Sultan Chand & Sons, New Delhi.
2. Francis Cherunilam. J, Business Environment, Himalaya Publishing House, New Delhi.
3. Aswathappa. K, Business Environment, Himalaya Publishing House, New Delhi.
4. Ghosh. P.K, Business Environment, Sultan Chand & Sons, New Delhi.
5. Namita Gopal, Business Environment, Tata McGraw, Hill Publishing Company Limited, New Delhi.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
<b>II</b>	<b>17U2CCAT2</b>	<b>இடைக்கால இலக்கியம் - பயன்முறைத் தமிழ் - இலக்கண வரலாறு</b>	<b>6</b>	<b>3</b>

**கூறு: 1**

**நேரம்: 18**

1. திருஞானசம்பந்தர் - தேவாரம் - கோளறு திருப்பதிகம்
2. திருநாவுக்கரசர் - தேவாரம் - தனித்திருக் குறுந்தொகை - மாசில்வீணையும் - 1—10 பதிகம்
3. சுந்தரர் - தேவாரம் - திருநொடித்தான்மலைப் பதிகம் —தானெனை முன்படைத்தான்
4. மாணிக்கவாசகர் - திருவாசகம் - திருப்பொன்னூசல்

**கூறு: 2**

**நேரம்: 18**

1. குலசேகராழ்வார்: திருவித்துவக்கோட்டம்மான் : 1—10 பாடல்கள்
2. நம்மாழ்வார் - திருவாய் மொழி - இரண்டாம்பத்து —1—10 பாடல்கள்
3. ஆண்டாள் - நாச்சியார் திருமொழி —வாரணமாயிரம் 1—10 பாடல்கள்
4. திருமங்கையாழ்வார் - சிறிய திருமொழி —1—10 பாடல்கள்

**கூறு: 3**

**நேரம்: 18**

1. திருமூலர் - திருமந்திரம் - அட்டாங்க யோகம் —1—10 பாடல்கள்
2. குமரகுருபரர் - மீனாட்சியம்மை பிள்ளைத் தமிழ்: வருகைபருவம்
3. திரிகூடராசப்பக் கவிராயர் - குற்றாலக் குறவஞ்சி - நாட்டு வளம்
4. வீரமாமுனிவர் - திருக்காவலூர்க் கலம்பகம் — முதல் 5 பாடல்கள்
5. குணங்குடி மஸ்தான் சாகிபு - ஆனந்தக் களிப்பு —முழுதும்

**கூறு: 4 பயன்முறைத் தமிழ்**

**நேரம்: 18**

வாக்கிய அமைப்பு - புணர்ச்சி வகைகள் - வலிமிகும், வலி மிகா இடங்கள் - எழுத்துப்பிழை நீக்கம் லகர, ளகர, ழகர வேறுபாடுகள் - சொற்களைப் பிரித்துப் பொருள் காணும் முறை - நிறுத்தற் குறியீடுகள் - சரியான தமிழ் வடிவம் அறிதல்.  
 சொல்லியல் - சொல் வகை - இலக்கண வகை - இலக்கிய வகை - பெயர்ச்சொல் - இடுகுறி - காரணம் - அறுபொருட் பெயர் (பொருள், இடம், காலம், சினை, குணம், தொழில்) - வினைச்சொல் - இடைச் சொல் - உரிச்சொல் - முற்று - எச்சம் - விசுதிகள் - இடைநிலை - தன்வினை - பிறவினை - தெரிநிலை வினை - குறிப்பு வினை-வழுவமைதி.

**கூறு: 5 இலக்கண வரலாறு**

**நேரம்: 18**

இலக்கண வரலாறு - தமிழ்த் துறை வெளியீடு.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
<b>II</b>	<b>17U2CCA2</b>	<b>PART – II ENGLISH EXTENSIVE READERS AND COMMUNICATIVE SKILLS</b>	<b>6</b>	<b>3</b>

**Objective**

- To impart language and communicative skills through short stories, one act plays and communicative grammar

**Unit – I**

Shakespeare – The Seven Stages of Man

Long Fellow – A Psalm of Life

Nissim Ezakiel - Enterprise

William Wordsworth – The world is too much with us

**Unit – II**

Anton Chekov – The Proposal

J.B.Priestly - Mother's Day

**Unit - III**

William Faulkner - A Rose for Emily

P. Lankesh - Bread

Katherine Mansfield - The Doll's House

**Unit – IV**

Tense, Question Tag, Dialogue Writing, Paragraph Writing, Adjectives, Adverb

**Unit – V**

Voices, Degrees of Comparison, Direct and Indirect

**Book Prescribed:**

Unit I , II, III , Voices of vision in English (Vol. I & II), Board of Editors, Pavai Printers (P) Ltd., Chennai, 2016.

Unit IV & V –Communicative grammar by the Department of English, Poondi, 2017.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
<b>II</b>	<b>17U2CCAC3</b>	<b>Core – III: Business Management</b>	<b>5</b>	<b>5</b>

**Objective:**

- To provide expert knowledge in emerging management techniques.

**Unit I:**

Management - Meaning - Definition - Nature - Scope - Characteristics - Management and Administration - Levels of Management - Functions - Contributions of Henry Fayol and F.W.Taylor.

**Unit II:**

Planning - Importance - Features - Steps - Kinds - Elements - Decision Making - Steps - Types - Management by Objectives.

**Unit III:**

Organisation - Types - Principles - Span of Control - Departmentation - Delegation and Decentralization.

**Unit IV:**

Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory, McGregor Theory and Z Theory - Leadership - Styles - Qualities.

**Unit V:**

Co-ordination - Need - Types - Principles - Techniques. Control - Characteristics - Need - Process - Control Devices - Management Information System.

**Reference Books:**

1. Dinkar Pagare, Business Management, Sultan Chand & Sons, New Delhi.
2. Gupta. C.B, Business Organisation and Management, Sultan Chand & Sons, New Delhi.
3. Prasad. L.M, Principles of Management, Sultan Chand & Sons, New Delhi.
4. Chandan. D, Management Concepts, Himalaya Publishing House, Mumbai.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>17U2CCAC4</b>	<b>Core – IV: Business Process Outsourcing</b>	<b>4</b>	<b>4</b>

**Objective:**

- To impart knowledge on outsourcing of business processes.

**Unit I: The BPO Revolution**

Overview - BPO Defined - A Strategy to Eliminate Noncore Functions - BPO Not Confined To Routine Jobs - Outsourcing of Service Jobs to Escalate - Concerns Over Job Losses - BPO: A Sociotechnical Innovation - BPO Transcends IT Origins - Human Factors and Technology Issues - Driving Factors - Educational Attainment - Broadband Internet - Inexpensive Data Storage - Analytic Software - Internet Security - Business Specialization - BPO Types - Offshore: Larger Challenge, Greater Reward - Onshore: Outsourcing to U.S.-Based Firms - Nearshore: Outsourcing In North America - A Strategic Question: To BPO or Not to BPO? - A Business Strategy—Not a Technology - The Revolution Is Here

**Unit II: Identifying, Selecting and managing the BPO Opportunity & the Costs of BPO**

A Process That Aligns Decision Making - BPO Project Team Structure - Complete description of Six Step Process - Clear, Concise, Thorough and Total Cost Management - Financial Costs - Analysis Phase Costs - Cost of Third-Party Support - Value of Learning from Consultants - Mitigating Analysis-Phase Costs - Implementation-Phase Costs - Identifying a Vendor/Partner - A Months-Long Process - Evaluating RFP Responses - Developing the Contract - Cost Benefits of Internal and External Implementations - Transition - Phase Costs - Asset Ownership and Location - Depth of Relationship - Breadth of Relationship - Third-Party Involvement - Process Adaptation - How the Process Reverses Negative Effects - operational-Phase Costs - Impact on Productivity - Internal Factors to Monitor - Three Key External Audiences - Complex Buyer–Vendor Relationship - strategic Costs - Costs of a BPO Relationship - Avoiding a Cat-and-Mouse Game on Strategic Costs - Applying the TCM Model .

**Unit III: Vendor Selection and Contracting**

Identifying and Selecting the Right Vendor - Complete description of Eight Steps to Success - Pre contract Stage - BPO Contract - Negotiating BPO Contracts - A First Look - Terms of the Contract - Scope of Work - Awareness of Employment Laws Is Critical - Service-Level Agreements - Pricing - Term of the Contract - Governance - Intellectual Property - Industry-Specific Concerns - Termination of the Contract - Transition - Force Majeure - Dispute Resolution

**Unit IV: Managing BPO-Related Change**

Changes and Challenges Facing the BPO Organization - BPO Project Management Plan - Individual or Team? - Hybrid Approach - General Principles of Change Management - Creating a Compelling Vision - Power of Storytelling - Leadership and Management Roles - Communicating with Employee - Managing Culture Beyond the Outsourced Process - Managing Job Loss and Changeover - Business Continuity and Benchmarking- Change and the Buyer–Vendor Relationship - Fundamental

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Characteristics of the BPO Project - Depth of the Relationship - Scope of Relationship - Choice of Assets - Choice of Business Culture - BPO Relationship Success Factors - Importance and Value of Trust - Common Factors in Successful Relationships - Profits and the BPO Relationship - Recalibration of Terms - Buyer's Responsibilities - Changes in the Project Management Team - Systematic Problem Identification and Resolution - Develop Interpersonal Relationships - Dimensions of a Healthy Relationship - Relationship Risk Factors - Lack of Appropriate Buyer Control - Cultural Differences - Inflexibility in BPO Agreements Inadequate SLA Specifications - Inadequate Governance - Lack of Goal Alignment - Lack of Integration .

### **Unit V: Infrastructure Considerations, Challenges, Business Risks and Mitigation Strategies**

Hardware Infrastructure - Three Critical Considerations - Infrastructure and Architecture - Software Infrastructure - Publishing of Data and Information - Middleware: A Data Translator - Making the Buyer-Vendor Connection - Knowledge Infrastructure - Sources of Organizational Knowledge - Sources of Organizational Knowledge - Maintaining Information Integrity and Security - Assuring Internet Security - Training and Support Infrastructure - Modular Design for Training - Training Vendor-Side Employees - Establishing a Systematic Support System - Human Capital Risks - Labor-Related Risks - Understanding Labor Laws in Non-U.S. Countries - Study Vendor Labor Practices - Sweatshop Risk - Project Risks - Mitigating Project Risks - Risk of Unrealistic Expectations - Upward Expectations Management - Horizontal Expectations Management - External Expectations Management - Intellectual Property Risks - Industry-Specific Guidelines - HIPAA Raises Concerns in Health Care - Best Practices and Standards - Legal Risks - Vendor Organizational Risks - Value Risks - Force Majeure Risks - Planning for Disaster and Recovery - Managing Risks Early

#### **Text Book:**

1. Thomas N. Duening, Rick L. Click, Essentials of Business Process Outsourcing, John Wiley.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>I &amp; II</b>	<b>17U2CCAA2</b>	<b>Allied - Business Environment (NS)</b>	<b>3</b>	<b>4</b>

**Objective:**

- To expose the students on the various factors affecting the environment of business.

**Unit I:**

Business Environment - Meaning - Concept - Nature - Significance - Types - Elements of External Environment - Environmental Analysis - Process - Importance - Techniques.

**Unit II:**

Economic Environment - Economic System - Characteristics - Types - Economic Planning in India - Economic Policies - Monetary and Fiscal Policies - Political Environment - Functions of the State - Government and Business Relationship in India.

**Unit III:**

Social and Cultural Environment - Culture - Features - Elements - Social Responsibilities of Business - Business Ethics and Values - Corporate Governance.

**Unit IV:**

Financial Environment - Constitution of Financial System - Financial Markets - Financial Institutions - Legal Environment - Sale of Goods Act - Competition Act.

**Unit V:**

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources - Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

**Reference Books:**

1. Gupta. C.B, Business Environment, Sultan Chand & Sons, New Delhi.
2. Francis Cherunilam. J, Business Environment, Himalaya Publishing House, New Delhi.
3. Aswathappa. K, Business Environment, Himalaya Publishing House, New Delhi.
4. Ghosh. P.K, Business Environment, Sultan Chand & Sons, New Delhi.
5. Namita Gopal, Business Environment, Tata McGraw, Hill Publishing Company Limited, New Delhi.



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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>17U2CCAAP1</b>	<b>Allied – Office Automation Lab</b>	<b>5</b>	<b>3</b>

**Objective:**

- To provide practical knowledge on office automation.

**WORD**

1. Text Manipulations
2. Usage of Numbering, Bullets, Tools and Headers
3. Usage of Spell Check and Find and Replace
4. Text Formatting
5. Picture Insertion and Alignment
6. Creation of Documents Using Templates
7. Creation of Templates
8. Mail Merge Concept
9. Copying Text and Picture From Excel
10. Creation of Tables, Formatting Tables
11. Splitting the Screen
12. Opening Multiple Document, Inserting Symbols in Documents

**EXCEL**

1. Creation of Worksheet and Entering Information
2. Aligning , Editing Data in Cell
3. Excel Function (Date , Time, Statistical, Mathematical, Financial Functions)
4. Changing of Column Width and Row Height (Column and Range of Column)
5. Moving, copying, Inserting and Deleting Rows and Columns
6. Formatting Numbers and Other Numeric Formats
7. Drawing Borders Around Cells
8. Creation of Charts Raising Moving
9. Changing Chart Type
10. Controlling the Appearance of a Chart

**POWER POINT**

Working with Slides

1. Creating, saving, closing presentation
2. Adding Headers and footers
3. Changing slide layout
4. Working fonts and bullets
5. Inserting Clipart
- 5.1 Working with Clipart
- 5.2 Applying Transition and animation effects
6. Run and Slide Show

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>II</b>	<b>17U2CCAS1</b>	<b>Skill Based Elective – I Production Management</b>	<b>1</b>	<b>1</b>

**Objective:**

- To introduce the learners about the fundamentals of production and to enhance the Production Management Skills.

**Unit I**

Production System - Production - Productivity - Production Management - Objectives - Functions - Scope Relationship with Other Functional Areas.

**Unit II**

Production Planning and Control - Routing and Scheduling - Dispatching - Maintenance Management - Types of Maintenance - Breakdown - Preventive - Routine - Maintenance Scheduling.

**Unit III**

Supply - Distribution System - Location Strategy - Location Evaluation Methods - Single and Multiple Facility Locations - Factors in the Design or Facilities of Plant.

**Unit IV**

Work Study - Method Study - Systematic Approach - Methods Improvement and Material Handling - Environment and Efficiency - Control of Indirect Labour.

**Unit V**

Quality Control - Types of Inspection - Centralised and Decentralized - P Chart - X - Chart - Construction - Control - TQM.

**Reference Books:**

1. Gagan Deep Sharma, Mandeep Mahendra, Production Management, Kalyani Publishers, Luthiyana.
2. Alanmuhlemann, John Oakland, Production and Operation Management, Dorling Kindersley (India) Pvt. Ltd., New Delhi.
3. Panner Selvam, Production and Operations Management, Sultan Chands & Sons, New Delhi.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching /Week	No. of Credits
III	17U3CCAT3	காப்பியங்கள், கட்டுரைகள், இலக்கிய வரலாறு	6	3

**கூறு: 1 காப்பியங்கள் 1**

**நேரம்: 18**

1. சிலப்பதிகாரம் - புகார்க் காண்டம்—மனையறம்படுத்த காதை
2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை
3. சீவக சிந்தாமணி - மண்மகள் இலம்பகம்
4. கம்பராமாயணம் - மிதிலைக் காட்சிப் படலம்

**கூறு: 2 காப்பியங்கள் 2**

**நேரம்: 18**

1. பெரிய புராணம் -மெய்ப்பொருள் நாயனார் புராணம் —முழுதும்
2. அரிசந்திரபுராணம் —மயான காண்டம்
3. தேம்பாவணி - திருமணப் படலம்—1—10 பாடல்கள்
4. சீறாப்புராணம் -நபி அவதாரப் படலம் —1—10 பாடல்கள்

**கூறு: 3 கட்டுரைத் தொகுப்பு**

**நேரம்: 18**

கட்டுரைத் தொகுப்பு - தமிழ்த்துறை வெளியீடு

**கூறு: 4 பொதுக்கட்டுரை, மொழிபெயர்ப்புப் பயிற்சி**

**நேரம்: 18**

பயிற்சிக் கட்டுரைகளும் கடிதங்களும் -பாவை வெளியீடு  
கட்டுரைப் பயிற்சி - 10 மதிப்பெண்  
மொழிபெயர்ப்புப் பயிற்சி - 5 மதிப்பெண்  
கலைச்சொல்லாக்கம்

**கூறு: 5**

**நேரம்: 18**

**அ. இலக்கிய வரலாறு**

பக்தி இலக்கியங்கள் - காப்பிய இலக்கியங்கள் - சிற்றிலக்கியங்கள்

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
<b>III</b>	<b>17U3CCAE3</b>	<b>PART – II ENGLISH SHAKESPEARE, EXTENSIVE READERS AND COMMUNICATIVE SKILLS</b>	<b>6</b>	<b>3</b>

**Objective**

- To introduce the language of the world renowned dramatist and novelist to enhance the vocabulary and communicative skills of the learners.

**Unit – I**

Funeral Oration – Julius Caesar

Trial for a Pound of Flesh – The Merchant of Venice

**Unit – II**

He Kills Sleep – Macbeth

The gulling scene of malvalio – Twelfth Night

**Unit – III**

Romeo and Juliet

In Love is a “Midsummer Madness” – Tempest

**Unit – IV**

R.L. Stevenson – Treasure Island

**Unit – V**

Note making, Hints Developing, Expansion of Ideas and Proverbs, Clauses and sentence, Structure simple, Compound and Complex.

**Book Prescribed:**

Unit – I, II & III: Selected scenes from Shakespeare, Prof.K.Natarajan, Pavai Printers (p) Ltd., 2017.

Unit IV: Treasure Island Abridged by E.F. Dodd

Unit V: Communicative Grammar by Department of English, Poondi, 2017.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>III</b>	<b>17U3CCAC5</b>	<b>Financial Accounting</b>	<b>5</b>	<b>5</b>

**Objective:**

- To understand the accounting procedures for branch and hire purchase system.

**Unit I:**

Consignment - Joint Venture.

**Unit II:**

Branch Accounting - Departmental Accounts.

**Unit III:**

Royalties - Minimum Rent - Short Working - Recoupment - Strike Period (Excluding Sub-lease) - Fire Insurance Claims.

**Unit IV:**

Single Entry System - Meaning - Features - Statement of Affairs - Conversion Method.

**Unit V:**

Hire Purchase and Instalment System - Difference between Hire Purchase and Instalment System - Calculation of Interest and Cash Price - Default and Repossession.

**Distribution of Marks: Problem - 80% and Theory -20%**

**Reference Books:**

1. Jain, S.P and Narang, K, Advanced Accountancy, Kalyani Publishers, Ludhiana.
2. Gupta, R.L and Radhasamy, M, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. Pillai, R.S.N, Bagavathi.V and Uma. S, Advanced Accountancy, S.Chand Co. Ltd., New Delhi.
4. Iyengar. S.P, Advanced Accountancy, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
<b>III</b>	<b>17U3CCACP2</b>	<b>Core Practical – Visual Programming – Lab</b>	<b>5</b>	<b>5</b>

**Objective:**

- To provide the knowledge on application of visual programming.

1. Design a form to accept First, Middle and Last Name and display the full name (Concatenate three text box) on Label when user clicks on Command Button.
2. Design an application that gives five choices of colors. Design an application to choose any one color using option button and change the ForeColor of TextBox.
3. Write an application to add and remove the name of city from combo box
4. Design a VB screen, to display current time in digital format continuously after every one second and change the background color of form.
5. Build the application, which marquee the caption of Form
6. Build the application, to convert the Fahrenheit temperature selected through scrollbar value into corresponding temperature is Celsius.
7. Build a application that collects marks for five different subjects. Calculate total, If total is  $\geq 500$  display message " You are allowed" otherwise display "You are not allowed."
8. A book stall gives discount on the books as per the following conditions,

<b>No. of Books Purchased</b>	<b>Discount</b>
$\leq 5$	Nil
$> 5$ and $\leq 10$	10%
$> 10$ and $\leq 15$	12%
$> 15$	20%

Create a form as follows to calculate the Discount

9. Build the VB application that converts a number entered into the Textbox to Octal, Hexadecimal and Decimal.
10. Build the application, to accept the password within time limit say 8 second otherwise display a message time elapsed.
11. Build the application using timer for personal appointment remainder while working with computer system.

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12. Evaluate following  $\sin(x)$  series

i. 
$$\sin(x) = x - \frac{x^3}{3!} + \frac{x^5}{5!} - \frac{x^7}{7!} + \frac{x^9}{9!} - \dots$$

13. Build the application, to change the color of Frame using RGB function from the values that are set by 3 Scroll bars.

14. Build a Calculator application to perform basic arithmetic operation

15. Build the application, to accept the temperature of Number of days passed in the current month and determines the highest and average temperature.

16. Demonstrate the working of data bound controls

17. Create a data bound control application to perform various data operation using DAO Control. Assume Database Name and Table Name is Donor having 4 fields Donor\_Number, Donor\_Name, Date\_of\_Birth, Donor\_Blood and Sex.

18. Create a data bound control application to perform various data operation using ADO Control. Assume Database Name and Table Name is Donor having 4 fields Donor\_Number, Donor\_Name, Date\_of\_Birth, Donor\_Blood and Sex.

19. Write an application to divide the number by another and it must be able to handle any error that may arise during run time.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>III</b>	<b>17U3CCAMAA3</b>	<b>Allied - Business Tools for Decision Making</b>	<b>5</b>	<b>3</b>

**Objective:**

- To make the students to gain knowledge on application of statistical tools for business decisions.

**Unit I:**

Introduction: Classification and Tabulation - Measures of Central Tendency - Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

**Unit II:**

Measures of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Co-efficient of Variation

**Unit III:**

Correlation and Regression Analysis: Correlation - Karl Pearson Coefficient of Correlation - Spearman's Rank Correlation - Simple Linear Regression - Two Regression Lines.

**Unit IV:**

Index Numbers: Characteristics, Construction of Index Numbers - Unweighted Aggregatives Method - Unweighted Averages of Relatives Method - Weighted Aggregatives Method - Weighted Averages of Relatives Method - Circular Test - Fixed Base - Chain Base - Cost of Living Index - Deflating - Base Shifting - Splicing.

**Unit V:**

Time Series: Uses - Components - Secular Trend: Graphic Method - Method of Semi Averages - Method of Least Squares - Seasonal Fluctuations: Method of Simple Averages - Method of Moving Averages - Ratio to Trend Method - Method of Link Relatives.

**Text Book:**

1. Navnitham. P.A, Business Statistics, Jai Publications, Trichy.  
Unit. I : Chap. 5, 7  
Unit. II: Chap. 3  
Unit. III: Chap. 12,13  
Unit. IV: Chap. 10  
Unit. V: Chap. 14

**Reference Books:**

1. Sancheti. D.C. & Kapoor V.K, Statistics (Theory, Methods and Applications), Sultan Chand & Sons, New Delhi.
2. Gupta S.P., Business Statistics, Sultan Chand & Sons, New Delhi.
3. Pillai. R.S.N.& Bagavathi. V, Statistics (Theory and Practice), S.Chand & Company Ltd., New Delhi.
4. Gupta S.C., Fundamentals of Statistics, Himalaya Publishing House, Mumbai.



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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>III &amp; IV</b>	<b>17U4CCAA4</b>	<b>Allied – Financial Services (NS)</b>	<b>3+3</b>	<b>-</b>

**Objective:**

- To understand the concept of various financial services to support the financial system.

**Unit I**

Financial Services - Concept - Functions - Characteristics - Constituents - Growth of Financial Services Sector in India - Problems - Financial Services Environment - Forces - Players in Financial Markets.

**Unit II**

Merchant Banking - Origin - Scope - Functions - Merchant Bankers' Code of Conduct - Regulatory Framework - Public Issue Management - Concept - Functions - Mechanics of Public Issue Management.

**Unit III**

Underwriting of Securities - Types - Underwriter - Underwriting Agreement - Benefits - Underwriting Agencies - SEBI Guidelines - Credit Rating Agencies - Origin - Features - Advantages - Credit Rating Agencies in India.

**Unit IV**

Leasing - Concept - Types - Process - Advantages - Limitations - Services of Lessor - Venture Capital - Definition - Origin - Features - Stages - Styles of Venture Financing.

**Unit V**

Factoring - Definition - Mechanism - Characteristics - Types - Advantages - Disadvantages - RBI Guidelines for Factoring - Forfaiting - Features - Benefits - Drawbacks.

**Reference Books:**

1. Gurusamy, S, Financial Services and System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Avadhani. V.A., Financial Services and Markets, Himalaya Publishing House, Mumbai.
3. Vasantha Desai, Indian Financial System, Himalaya Publishing House, New Delhi.
4. Varsney, P.N and Mittal, D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
IV	17U4CCAT4	சங்க இலக்கியம் - அறு இலக்கியம் - செம்மொழி - இலக்கிய வரலாறு	6	3

கூறு: 1

நேரம்: 18

**குறுந்தொகை**

1. குறிஞ்சி - (பா.எ.:3)
2. முல்லை - (பா.எ.94)
3. மருதம் - (பா.எ.45)
4. நெய்தல் - (பா.எ.:49)
5. பாலை - (பா.எ.:41)

**நற்றிணை**

1. குறிஞ்சி - (பா.எ. 32)
2. முல்லை - (பா.எ. 81)
3. மருதம் - (பா.எ. 210)
4. நெய்தல் - (பா.எ. 226)
5. பாலை - (பா.எ.229)

**கலித்தொகை**

1. பாலை - (பா.எ. 6)
2. குறிஞ்சி - (பா.எ. 38)

**அகநானூறு**

1. குறிஞ்சி : - (பா.எ. 68)
2. மருதம் - (பா.எ. 86)

கூறு: 2

நேரம்: 18

**ஐங்குறுநூறு**

குறிஞ்சி - தோழிக்கு உரைத்த பத்து: பாடல் எண்கள் —111—120

**புறநானூறு**

பாடல் எண்கள் 8,17,20,95,141,159,184,186,188,206

**பதிற்றுப்பத்து**

ஏழாம் பத்து —பாடல் எண். 1

**பரிபாடல்**

எட்டாம் பாடல் : செவ்வேள்

கூறு: 3

நேரம்: 18

நெடுநல்வாடை முழுவதும்

திருக்குறள் : வான்சிறப்பு, பெருமை, காதற் சிறப்புரைத்தல்

கூறு: 4

நேரம்: 18

**செம்மொழி வரலாறு**

மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச்செம்மொழி - தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள்.

கூறு: 5

நேரம்: 18

**அ. இலக்கிய வரலாறு**

சங்க இலக்கியங்கள், பதினெண்கீழ்க்கணக்கு நூல்கள்

*B.Com. (Computer Application)*

Semester	Subject Code	Title of The Paper	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>17U4CCAE4</b>	<b>PART – II ENGLISH ENGLISH FOR COMPETITIVE EXAMINATIONS</b>	<b>6</b>	<b>3</b>

**Objective**

- To prepare the learners for competitive examinations and to know the fundamentals of practical communication.

**Unit – I**

**Grammar** – Number, Subject, Verb, Agreement, Articles, Sequence of Tenses, Common Errors.

**Unit – II**

**Word Power** - Idioms & Phrases, one word substitutes, Synonyms, Antonyms, Words we often confuse, foreign words & phrases, spelling.

**Unit – III**

Reading & Reasoning – Comprehension, Jumbled Sentences.

**Unit - IV**

**Writing Skills** – Paragraph, Precis Writing, Expansion of an idea, Report Writing, Essay, Letters, Reviews (Film & Book)

**Unit – V**

**Speaking**- Public speaking, Group Discussion, Interview, Spoken English.

**Prescribed Text:-**

English for Competitive Examinations, by Ayothi, Trichy, 2017.

***B.Com. (Computer Application)***

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>IV</b>	<b>17U4CCAC6</b>	<b>Cost Accounting</b>	<b>5</b>	<b>5</b>

**Objective:**

- To make the students to know the fundamentals of costing and to gain further knowledge about its practical applications.

**Unit I:**

Cost Accounting - Meaning - Definition - Objectives - Scope - Relationship with Financial Accounting - Limitations - Elements of Cost - Cost Sheet - Tender and Quotation.

**Unit II:**

Materials - Levels of Inventory - EOQ - Methods of Pricing of Material Issues - Labour - System of Wage Payment - Time Rate - Piece Rate - Taylor - Merrick Piece Rate System - Incentive Scheme - Halsey plan - Rowan plan.

**Unit III:**

Overheads - Allocation - Apportionment - Reapportionment and Absorption - Reconciliation of Cost and Financial Accounting.

**Unit IV:**

Process Costing (Excluding Inter Process, Equivalent Production - By product - Joint Product) - Operating Costing.

**Unit V:**

Contract Costing - Job costing - Batch Costing.

**Distribution of Marks: Problem: 70% and Theory: 30%**

**Reference Books:**

1. Jain, S.P and Narang, K.L, Cost Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
2. Reddy, T.S. and Hari Prasad Reddy, Y. Cost Accounting, Margham Publications, Chennai.
3. Maheswari, S.N, Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Iyengar, S.P, Cost Accounting: Principles and Practice Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
<b>IV</b>	<b>17U4CCAC7</b>	<b>Business Laws</b>	<b>4</b>	<b>4</b>

**Objective:**

- To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act.

**Unit I:**

Contract - Definition - Law of Contract - Essentials of Valid Contract - Classification of Contracts.

**Unit II:**

Offer and Acceptance - Essentials - Kinds of Offer Revocation - Consideration - Essentials Capacity of Parties to Contract - Free Consent.

**Unit III:**

Performance of Contracts - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts.

**Unit IV:**

Contracts of Agency - Kinds of Agents - Creation of Agency - Rights - Duties and Liabilities of an Agent and Principal - Termination of Agency - Sale of Goods Act, 1932 - Sale and Agreement to Sell - Unpaid Seller - Rights of Unpaid Seller.

**Unit V:**

Indemnity and Guarantee - Essentials - Kinds of Guarantee - Surety - Rights - Duties - Liabilities - Bailment and Pledge - Essentials - Rights and Duties of Bailor and Bailee - Rights and Duties of Pawner and Pawnee.

**Reference Books:**

1. Kapoor, N.D, Business Law, Sultan Chand & Sons, New Delhi.
2. Kuchal, M.C, Commercial Law, Kalyani Publishers, Ludhiana.
3. Shukla, M.C, Commercial Law, S.Chand Co Ltd., New Delhi.
4. Aswathappa. K, Raghavendra. H.N., Ramchandra. K, Business Law, Himalaya Publishing House, Mumbai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>17U4CCAA4</b>	<b>Allied - Financial Services (NS)</b>	<b>3</b>	<b>4</b>

**Objective:**

- To understand the concept of various financial services to support the financial system.

**Unit I:**

Financial Services - Concept - Functions - Characteristics - Constituents - Growth of Financial Services Sector in India - Problems - Financial Services Environment - Forces - Players in Financial Markets.

**Unit II:**

Merchant Banking - Origin - Scope - Functions - Merchant Bankers' Code of Conduct - Regulatory Framework - Public Issue Management - Concept - Functions - Mechanics of Public Issue Management.

**Unit III:**

Underwriting of Securities - Types - Underwriter - Underwriting Agreement - Benefits - Underwriting Agencies - SEBI Guidelines - Credit Rating Agencies - Origin - Features - Advantages - Credit Rating Agencies in India.

**Unit IV:**

Leasing - Concept - Types - Process - Advantages - Limitations - Services of Lessor - Venture Capital - Definition - Origin - Features - Stages - Styles of Venture Financing.

**Unit V:**

Factoring - Definition - Mechanism - Characteristics - Types - Advantages - Disadvantages - RBI Guidelines for Factoring - Forfaiting - Features - Benefits - Drawbacks.

**Reference Books:**

1. Gurusamy, S, Financial Services and System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Avadhani. V.A., Financial Services and Markets, Himalaya Publishing House, Mumbai.
3. Vasantha Desai, Indian Financial System, Himalaya Publishing House, New Delhi.
4. Varsney, P.N and Mittal, D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
<b>IV</b>	<b>17U4CCAAP3</b>	<b>Allied – Accounting Using RDBMS – Lab</b>	<b>5</b>	<b>3</b>

**Objective:**

- To apply the concept of RDBMS in solving accounting problems.

1. Journalizing, Ledger Posting
2. Preparation of Trial Balance
3. Preparation of Balance sheet
4. Preparation of Cash Book
5. Preparation of Petty Cash Book
6. Reconciliation of Statement

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
<b>IV</b>	<b>17U4CCAS2</b>	<b>Skill Based Elective II: Stress Management</b>	<b>1</b>	<b>1</b>

**Objective:**

- To make the students to gain knowledge on causes for stress and management of stress.

**Unit I:**

Stress - Meaning - Definition - Causes - Managing Stress - Work Life Balance - Approaches to Stress - Good Vs. Bad Stress - Coping with Stress - Stress and Superstition.

**Unit II:**

Stress Management - Stress Dairy - Adopting a Healthy Life Style - Rights Attitude - Thought Awareness - Learning to Relax - Correct Breathing (Breathing Exercise) - Value and Goal Planning.

**Reference Books:**

1. Rakesh Chopra & Santhosh Sharma, The Stress Cyclone Suffer, Excel Books, New Delhi.
2. Jyotsna Codaty, Kick Out Your Stress, Pustakmahal Publishers, New Delhi.



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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>V</b>	<b>17U5CCAC8</b>	<b>Corporate Accounting</b>	<b>5</b>	<b>5</b>

**Objective:**

- To train the student to grasp the principles of special accounting and preparing them to solve advanced problems in the prescribed forms.

**Unit I:**

Holding Companies - Consolidated Balance Sheet with Single Subsidiary (Excluding Chain and Cross Holding).

**Unit II:**

Accounts of Banking Companies (New format).

**Unit III:**

Accounts of Insurance Companies (New format).

**Unit IV:**

Alteration and Reduction of Share Capital - Liquidation of Companies.

**Unit V:**

Principles of Government Accounting - Human Resource Accounting - Inflation Accounting (Theory Only).

**Distribution of Marks: Problem: 80% and Theory 20%**

**Reference Books:**

1. Jain, S.P and Narang, K, Advanced Accountancy, Kalyani Publishers, Ludhiana.
2. Gupta, R.L and Radhasamy, M, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. Reddy, T.S and Murthy, A, Corporate Accounting, Margham Publications, Chennai.

***B.Com. (Computer Application)***

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>V</b>	<b>17U5CCAC9</b>	<b>Auditing</b>	<b>5</b>	<b>5</b>

**Objective:**

- To make the students gain adequate knowledge of both the principles and practice of auditing in India.

**Unit I:**

Auditing - Definition - Meaning - Objectives - Types of Audit - Advantages - Qualities of a Professional Auditor - Investigation Vs. Auditing.

**Unit II:**

Internal Check - Objectives - Principles - Advantages - Internal Check System and Auditor - Internal Control - Internal Audit.

**Unit III:**

Vouching - Objectives - Importance - Vouching of Cash Transactions, Trading Transactions and Impersonal ledger.

**Unit IV:**

Verification and Valuation of Assets and Liabilities - Cash Investments - Advances - Land and Building - Plant and Machinery - Furniture - Stock - Capital - Creditors - Bills Payable - Debenture - Bank Overdraft.

**Unit V:**

Company Audit - Provisions of Companies Act relating to Auditor's Qualification - Appointment - Removal - Rights - Duties and Liabilities (Civil and Criminal).

**Reference Books:**

1. Dinker Pagare, Principles and Practices of Auditing, Sultan Chand & Sons, New Delhi.
2. Tandan, B.N, Practical Auditing, Sultan Chand & Sons, New Delhi.
3. Kamal Gupta, Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.
4. Krishnadwala, V.H and Shetty, M.V, Auditing, Sultan Chand & Sons, New Delhi.

***B.Com. (Computer Application)***

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>17U5CCAC10</b>	<b>Entrepreneurial Development</b>	<b>5</b>	<b>5</b>

**Objective:**

- To make the students gain adequate knowledge of both the principles and practice of auditing in India.

**Unit I:**

Entrepreneurship - Concept – Characteristics - Functions - Types - Intrapreneur  
- Entrepreneurship - Concept - Women Entrepreneurship - Concept - Functions - Growth  
- Problems - Rural Entrepreneur.

**Unit II:**

Entrepreneurial Motivation - Theories - Motivation Factors - Achievement  
Motivation - Entrepreneurship Development Programmes - Need - Objectives - Course  
Contents and Curriculum of EDPs.

**Unit III:**

Project Identification and Selection - Project Formulation – Project Report –  
Meaning – Significance Contents – Formulation – Guidelines – Specimen – Project  
Appraisal – Concept – Methods.

**Unit IV:**

Small Scale Industries - Meaning - Objectives - Importance - Scope - Institutional  
Support to Small Entrepreneurs - NSIC - SIDO - SSIB - SSIC - DIC - TCO.

**Unit V:**

Taxation Benefits to Small Scale Industry - Need for Tax Benefits - Government  
Policy for Small Scale Entrepreneur - Government Support to Small Scale Enterprises  
Living Five Year Plans.

**Reference Books:**

1. Gupta, C.B. and Srinivasan, N.P, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
2. Khanka, S.S, Entrepreneurial Development, S. Chand & Co., Ltd., New Delhi.
3. Vasanth Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi.
4. Saravanavel, P, Entrepreneurship Development, Ess Pee Publishing House, Chennai.

***B.Com. (Computer Application)***

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>V</b>	<b>17U5CCACP4</b>	<b>E-Commerce with XML – Lab</b>	<b>4</b>	<b>5</b>

**Objective:**

- To provide practical knowledge on E-Commerce with XML

1. Write a program to illustrate the simple XML Document.
2. Write a program to show the use of CDATA Section.
3. Write a program to declare the elements in DTD.
4. Write a program to show XML File with an Internal DTD.
5. Write a program to show XML File with an External DTD.
6. Write a program to show XML Document Attached to an External DTD.
7. Write a program to Create XSL Sheet for an XML Document.
8. Write a program to demonstrate the use of XSL Sheet in an XML Document.
9. Write a program to Create web page using XML.

*B.Com. (Computer Application)*

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>V</b>	<b>17U5CCAEL1A</b>	<b>Major Elective I E - Commerce</b>	<b>4</b>	<b>4</b>

**Objective:**

- To impart knowledge on e-commerce and its application.

**Unit I:**

E-commerce - Framework - Classification of Electronic Commerce - Anatomy of E-Commerce Applications - Components of I-way - Network Access Equipment - Internet Terminology.

**Unit II:**

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:**

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 Web.

**Unit IV:**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications - Mercantile Process Models - Mercantile Models from Consumers Perspective - Mercantile Models from the Merchants Perspective.

**Unit V:**

Electronic Payment Systems - Types - Digital Token Based Electronic Payment System - Smart Cards and Credit Card Electronic Payment Systems - Risk Designing Electronic Payment.

**Reference Books:**

1. Srinivasa Vallabhan S.V, E-Commerce, Learntech Press, Trichy.
2. Ravi Kalakota & Andrew B.Whinston, Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd.
3. Bharath Bahasker, Electronic Commerce, Tata McGraw Hill Publishing Co Ltd., New Delhi.
4. Daniel Minoli, Emma Minoli, Web Commerce Technology Handbook, Tata McGraw Hill Publishing, New Delhi.
5. Rayudu, C.S, E-Commerce & E-Business, Himalaya Publishing House, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
<b>V</b>	<b>17U5CCAEL1B</b>	<b>Major Elective – I Enterprise Resource Planning</b>	<b>4</b>	<b>4</b>

**Objective:**

- To impart knowledge on basics of enterprise resource planning.

**Unit I:**

ERP - Process - Challenges of Functional ERP - Evolution of ERP - Conceptual Model of ERP - ERP and India - Benefits of ERP - Virtual Organization.

**Unit II:**

ERP and Related Technologies: BPR - MIS - DSS - ESS - Data Warehousing - Data Mining - OLAP - CRM - Product Life Cycle Management - E-Business.

**Unit III**

ERP Functional Modules - Functional Modules in an ERP Package - Integration of ERP - Supply Chain and CRM Applications.

**Unit IV**

ERP Market - SAP AG - Baan Company - Oracle - People Soft - JD Edwards - Microsoft - Ramco Systems - I2 - Open Source ERP - SWOT analysis of ERP Packages - Changing ERP Market.

**Unit V:**

ERP Implementation - Basics - ERP Implementation Life Cycle - Role of SDLC/SSAD, Object Oriented Architecture, Consultants and Vendors - Post Implementation Review of ERP Packages in Manufacturing and Service Organizations.

**References Books:**

1. Alexis Leon, Enterprise Resource Planning, Tata McGraw Hill Publication.
2. Brady, Monk and Wagner, Concepts in Enterprise Resource Planning - Thomson Learning.
3. Sadagopan. S, ERP – A Managerial Perspective, Tata McGraw Hill, New Delhi.
4. Raisch, Warren D, The E-Marketplace: Strategies for Success in B2B Commerce, McGraw Hill Inc.
5. Vinod Kumar Garg, N.K Venkitakrishna, ERP Concepts and Practice, PHI.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>V</b>	<b>17U5CCAEL2A</b>	<b>Major Elective II: Training and Development</b>	<b>4</b>	<b>3</b>

**Objective:**

- To enable the students to understand the concepts, principles and process of training and development.

**Unit I:**

Training - Definition - Need - Importance - Objectives - Differences between Training and Development - Training Functions - Scope - Benefits - Limitations - Training Practices in Indian Industry.

**Unit II:**

Training Methods - On the job Training - Apprentice Training - Job Rotation and Job Instruction Training - Off the Job Training - Lecture Method - Vestibule Training - Demonstrations - Use of Audio Visual Aids - Role Play.

**Unit III:**

Management Development - Definition - Objectives - Significance - Competency Assessment and Competency Based Development Programmes - Methods of MDPs - Limitations.

**Unit IV:**

Management of Training - Training Policy and Plan - Assessment of Training Needs - Methods and Process of Needs Assessment - Training Design - Factors Affecting Training Design - Budgeting for Training - Selection of Trainers.

**Unit V:**

Evaluation of Training - Definition - Need - Models of Evaluation - Stages - Methods of Evaluation - Cost Benefit Analysis - Strategies to Improve the Effectiveness of Evaluation - Modern Learning and Development Methods.

**Reference Books:**

1. Rao, P.L, Training and Development, Excel Books, New Delhi.
2. Tapomoy Deb, Training and Development: Concepts & Applications, Ane Books Pvt. Ltd., New Delhi.
3. Janakiram, B, Training and Development, Wiley India, New Delhi.
4. Subba Rao P, Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>V</b>	<b>17U5CCAEL2B</b>	<b>Major Elective II: Sales Management</b>	<b>4</b>	<b>3</b>

**Objective:**

- To provide the students about basic knowledge in the sales management field.

**Unit I:**

Sales Management - Definition - Objectives - Functions - Sales Manager - Duties - Responsibilities - Qualities - Qualifications - Selling and Salesmanship.

**Unit II:**

Personal Selling - Meaning - Definition - Characteristics - Importance - Steps Involved in Personal Selling - Qualities - Kinds.

**Unit III:**

Recruitment of Sales Force - Sources of Recruitment - Merits - Demerits and External Factors Determining Recruitment - Selection of Sales Force - Definition - Process of Selection - Tests - Characteristics of a Good Test - Interview - Types - Guidelines for Making the Interview Successful.

**Unit IV:**

Training of Sales Force - Definition - Need for Training - Importance - Training and Development - Essentials of a Good Training Programme - Process of Training - Methods of Training - Sales Forecast - Importance - Methods - Limitations - Promotion - Objectives - Merits.

**Unit V:**

Sales Promotion - Sales Promotion at Dealer's Level, Consumer's Level and at Salesman's Level - Sales Promotion and Product Life Cycle - Measuring the Effectiveness of Sales Promotion - Merits and Drawbacks.

**Reference Books:**

1. Jayasankar. J, Sales and Distribution Management, Margam Publications, Chennai.
2. Sontaki. N, Sales Management, Kalyani Publishers, Ludhiana.
3. Pillai, R.S.N and Bagavathi, V, Modern Marketing, S.Chand Co. Ltd., New Delhi.



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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>17U5CCANME</b>	<b>Non Major Elective - I General Commercial Knowledge</b>	<b>2</b>	<b>1</b>

**Objective:**

- To provide knowledge on basic concepts of commerce and taxation.

**Unit I:**

Business - Features - Differences between Business and Profession - Industry - Commerce - Functions - Scope - Importance - Trade - Aids - Differences between Industry, Commerce and Trade - Establishment of a Business - Problems in Starting a Business.

**Unit II:**

Taxation - Meaning of Tax - History of Indian Tax System - Features of Income Tax - Agricultural Income - Assessee - Person - Income - Features - Rates of Tax - Assessment Year - Previous Year - Exempted Income - Differences Direct Tax and Indirect Tax.

**Reference Books:**

1. Bhushan. Y.K, Business Organization and Management, Sultan & Sons, New Delhi.
2. Balaji. C.D, Business Organization and Management, Margam Publications, Chennai.
3. Gaur, V.P and Narang, D.B, Income Tax Law and Practice, Kalyani Publishers, Ludhiana.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>V</b>	<b>17U5CCASSD</b>	<b>Soft Skills Development</b>	<b>1</b>	<b>-</b>

**Unit I:**

Proficiency in English - Group Discussion - Interview - Presentation Skills - Percentage and its application - Error Correction.

**Unit II:**

Communication Skills - Art of Listening - Art of Reading - Art of Writing. Corporate Skill - Time Management - Stress Management.

**Text Books:**

1. Meena K and Ayothi, A Book on Development of Soft Skills (Soft. Skills: A Road Map to Success), P.R. Publishers & Distributors, Tiruchirappalli.
2. Hariharan S, Sundararajan N and Shanmugapriya S.P., Soft Skills, MJP Publishers, Chennai.

**Reference Books:**

1. Alex K, Soft Skills - Know Yourself & Know the World, S.Chand & Company Ltd. New Delhi.
2. Martin Avis, Effective Time Management Skills for Everyone, Avis Consultancy, London.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>VI</b>	<b>17U6CCAC11</b>	<b>Management Accounting</b>	<b>5</b>	<b>5</b>

**Objective:**

- To make the students to understand the conceptual framework of management accounting.

**Unit I:**

Management Accounting - Definition - Nature - Scope - Objectives - Functions - Merits - Limitations - Differences between Management Accounting and Financial Accounting - Differences between Management Accounting and Cost Accounting.

**Unit II:**

Funds Flow Statement - Cash Flow Statement.

**Unit III:**

Ratio Analysis - Financial Statement Analysis - Comparative Financial Statements - Common Size - Financial Statement - Trend Percentage - Standard Costing (Material Variance only).

**Unit IV:**

Budgetary Control - Objectives - Advantages - Limitations - Types of Budgets - Production - Purchase - Sales - Cash - Flexible - Capital Budgeting - Payback Period Method - Net Present Value Method.

**Unit V:**

Marginal Costing - CVP Analysis - Break Even Analysis - Managerial Applications - Make or Buy Decisions - Selection of Suitable Product Mix - Key Factor - Optimum Level of Activity - Profit Planning.

**Distribution of Marks:    Problem: 70%    Theory: 30%**

**Reference Books:**

1. Sharma, R.K and Shasi, K. Gupta, Management Accounting, Kalyani Publications, Ludhiana.
2. Pillai, R.S.N. and Bhagavathi, V, Management Accounting, S.Chand & Company Ltd., New Delhi.
3. Maheshwari, S.N, Management Accounting, Sultan Chand & Sons, New Delhi.
4. Reddy, T.S and Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>VI</b>	<b>17U6CCAC12</b>	<b>Income Tax law and Practice</b>	<b>5</b>	<b>5</b>

**Objective:**

- To provide the knowledge on income tax law and practice.

**Unit I:**

Brief History of Income Tax Act - Basic Concepts - Agricultural Income - Previous Year - Assessment Year - Assessee - Person - Income - Residence and Taxability - Incomes Exempted from Tax.

**Unit II:**

Income from Salaries.

**Unit III:**

Income from House properties - Capital Gains.

**Unit IV:**

Income from Business, Profession and Other Sources.

**Unit V:**

Authorities and Assessment Procedures - Abbreviations - Income Tax Authorities - Appointment - Powers - Duties of Tax Authorities - Assessment - Types of Assessment.

**Distribution of Marks:    Problem: 60%    Theory: 40%**

**Reference Books:**

1. Gaur, V.P and Narang, D.B. Income Tax Law and Practice. Kalyani Publishers, Ludhiana.
2. Mehrotra H.C., & Goyal. S.P, Income Tax Law & Practice, Sahitya Bhawan Publications, New Delhi.
3. Hariharan N, Income Tax Law & Practice, Tata McGraw Hill Education, New Delhi.
4. Reddy T.S. and Hariprasad Reddy Y, Income Tax Law & Practice, Margham Publications, Chennai.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>17U6CCAC13</b>	<b>Computerized Accounting</b>	<b>5</b>	<b>5</b>

**Objective:**

- To impart the basic knowledge of Computers and Accounting Package.

**Unit I:**

Accounting Concepts: Accounting Principles and System - Journal Entries - Posting of Ledger - Preparation of Trial Balance - Final Account.

**Unit II:**

Introduction to Tally - Company Creation - Ledger - Single Multiple - Credit, Display, Alter, Delete - Stock - Group, Categories and Items.

Condensed and detailed form (i) Trial Balance (ii) Profit and Loss account  
(iii) Balance Sheet (iv) Stock Summary

**Unit III:**

Tally: Creation of a Company - Creation of Groups and Ledgers - Voucher Entries: Preparing Voucher Entries from the given transactions.

**Unit IV:**

Final Accounts: Preparing Final Accounts from the Trial balance with two Adjustments - Stock Summary: Preparation of Stock Summary

**Unit V:**

Reports: Printing of Reports - Day Book - Trial Balance - Profit and Loss - Balance Sheet - Stock Summary.

**Reference Books:**

1. Nadhani K.K, Implementing Tally 6.3, BPB Publications, New Delhi.
2. Namrata Agrewel, Financial Accounting using Tally, Dream Tech Press, New Delhi.
3. Computerized Accounting under Tally Publication, AVC Deva Publication.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
<b>VI</b>	<b>17U6CCAC14</b>	<b>Financial Management</b>	<b>5</b>	<b>4</b>

**Objective:**

- To make the students to gain knowledge about management of funds in an organization.

**Unit I:**

Financial Management - Nature - Scope - Objectives - Functions - Role of Financial Manager - Time Value of Money.

**Unit II:**

Working Capital - Meaning - Concepts - Kinds - Need - Determining Factors - Principal Sources - Determination of Working Capital Requirements.

**Unit III:**

Leverages - Financial, Operating and Composite Leverages - Cost of Capital - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Cost of Retained Earnings - Weighted Cost of Capital.

**Unit IV:**

Capital Structure - Receivables Management - Factors Influencing Receivables - Inventory Management - Objectives - Tools of Inventory Control.

**Unit V:**

Dividend Policy - Determinants - Types - Advantages - Disadvantages - Walter's Approach - Gordon's Approach - MM Model.

**Distribution of Marks:    Problem: 60%    Theory: 40%**

**Reference Books:**

1. Sharma R.K., and Shashi K. Gupta, Financial Management Theory and Practice, Kalyani Publishers, Ludhiana.
2. Maheswari, S.N, Financial Management, Sultan Chand & Sons, New Delhi.
3. Pandey, I.M, Financial Management, Vikas Publishing House Pvt. Ltd. Noida (UP).
4. Khan, M.Y. and Jain, P.K, Financial Management, Tata McGraw Hill Publishing Company Ltd., New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching /Week	No. of Credits
<b>VI</b>	<b>17U6CCAEL3A</b>	<b>Major Elective - III: Investment Management</b>	<b>5</b>	<b>4</b>

**Objective:**

- To impart knowledge about the working of stock market and the valuation of Securities.

**Unit I:**

Investment - Importance - Investment and Speculation - Investment and Gambling - Factors Favourable for Investment - Investment Media - Features of Investment Programme - Investment Process.

**Unit II:**

Investment Alternatives - Corporate Bonds - Features - Types - Advantages - Disadvantages of Convertible Bonds - Alternative Forms of Investment.

**Unit III:**

Security Valuation - Approaches - Valuation of Bonds and Shares - Risk - Concept - Classification - Factors Causing Internal and External Risk - Return - Concept - Measurement.

**Unit IV:**

Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis - Technical Analysis - Assumptions - Dow Theory.

**Unit V:**

Portfolio Analysis - Technical Vs. Portfolio Analysis - Markowitz Theory - Assumptions - Techniques of Portfolio Revision.

**Reference Books:**

1. Preeti Singh, Investment Management, Himalaya Publications, Mumbai.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Ltd., Mumbai.
3. Bhalla. V.K., Investment Management, Sultan Chand & Sons, New Delhi.
4. Rustagi, R.P., Investment Management: Theory and Practice, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>17U6CCAEL3B</b>	<b>Major Elective - III Insurance Management</b>	<b>5</b>	<b>4</b>

**Objective:**

- To enable the students to gain knowledge on various types of insurance and its importance to individuals and business.

**Unit I:**

Insurance Business - Insurance Contract - Features - Essentials - Characteristics - Difference between Contract and Wagering Agreement - Kinds of Insurance Organisations. Insurance - Functions - Importance - Benefits - Types.

**Unit II:**

Life Insurance - Difference between Insurance and Assurance - Features - Procedures for Effecting Life Insurance - Classification of Policies - Assignment and Nomination of Life Policies - Life Insurance Corporation of India.

**Unit III:**

Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Procedure for taking Marine Insurance Policy - Kinds and Clauses in Marine Policy - Marine Loss.

**Unit IV:**

Fire Insurance - Principles - Distinction between Life, Fire and Marine Insurances - Procedure for taking Fire Insurance Policy - Types of Fire Policies - Fire Insurance Claims.

**Unit V:**

Motor Vehicle and Personal Accident Insurance - Health Insurance - Crop Insurance - Cattle Insurance - Property Insurance - Indian Insurance Act - Salient Features - IRDA - Objectives, Duties and Powers.

**Reference Books:**

1. Periyasamy. P, Fundamentals of Insurance, Vijay Nicole Imprints Private Ltd., Chennai.
2. Mish. M N, Insurance, Sultan Chand & Sons, New Delhi.
3. Inderjit Singh and Rakesh Katyal, Fundamentals of Insurance, Kalyani Publishers, Ludhiana.
4. Panda Ghanshyam, Principles and Practice of Insurance, Kalyani Publishers, Ludhiana.



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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
<b>VI</b>	<b>17U6CCAEL4A</b>	<b>Major Elective - IV Human Resource Management</b>	<b>5</b>	<b>3</b>

**Objective:**

- To enable the students to understand the concepts and principles of human resource management.

**Unit I:**

Human Resource Management - Objectives - Functions - Qualities and Role of Human Resource Managers - Human Resource Information System - Meaning - Process - Advantages - Disadvantages.

**Unit II:**

Human Resource Planning - Concept - Characteristics - Steps - Job Analysis - Succession Planning - Job Description - Job specification.

**Unit III:**

Recruitment - Definition - Objectives - Factors Affecting Recruitment - Sources of Recruitment - Selection Process - Types of Testing - Kinds of Employee Interview - Medical Screening - Appointment Order.

**Unit IV:**

Training - Purposes - Distinction between Training and Development - Assessing Training Needs - Steps in Training - On the Job and Off the Job Training - Evaluation of Training Effectiveness - Methods of Executive Development.

**Unit V:**

Performance Appraisal - Objectives - Steps in Appraisal - Methods of Performance Appraisal - Pre-requisites of a Good Appraisal System - Defects in Performance Appraisal.

**Reference Books:**

1. Subba Rao P, Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai.
2. Gupta C.B., Human Resource Management, Sultan Chand & Co., New Delhi.
3. Aswathappa K, Human Resource Management, Tata McGraw Hill Education Ltd., New Delhi.
4. Aquinas P. G, Human Resource Management, Vikas Publications, New Delhi.
5. Memoria C.B, Personal Management, Himalayan Publications, New Delhi.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>17U6CCAEL4B</b>	<b>Major Elective - IV Labour Laws</b>	<b>5</b>	<b>3</b>

**Objective:**

- To provide a knowledge on various provisions relating to labour legislation.

**Unit I:**

The Factories Act, 1948 - Definitions - Approval, Licensing and Registration of Factories - Inspecting Staff - Health - Safety - Welfare - Working Hours - Holidays - Annual Leaves with Wages.

**Unit II:**

The Industrial Disputes Act, 1947 - Authorities - Notice of Change - Grievance Settlement Authorities - Strikes and Lock-outs - Lay off and Retrenchment.

**Unit III:**

The Trade unions Act, 1926 - Registration of Trade Union - Rights and Liabilities of Trade Unions - Miscellaneous.

**Unit IV:**

The Employees Compensation Act, 1923 - Definitions - Employee Compensation - Commissioners.

**Unit V:**

The Minimum Wages Act, 1948 - Definitions - Objectives - Scope - Fixation of Minimum Rates of Wages.

**Reference Books:**

1. Gupta C.B., Industrial Relations and Labour Laws, Sultan Chand & Co., New Delhi.
2. Tripathi. P.C, Industrial Relations and Labour Laws, S. Chand & Sons, New Delhi.
3. Kapoor N.D, Handbook of Industrial Law, Sultan Chand & Sons, New Delhi.
4. Gulshan S.S. & G.K.Kapoor. Economic, Labour and Industrial Laws, Sultan Chand & Sons, New Delhi.