

DHANRAJ BAID JAIN COLLEGE
(Autonomous)

Thoraipakkam, Chennai – 600097

Affiliated to the University of Madras

DEPARTMENT OF COMMERCE
B.Com. (AF)



SYLLABUS
(Choice Based Credit System)

Total No. of Semesters: **6**

Total No. of Credits: **140**

SCHEME OF EXAMINATIONS

COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Exam Hrs	Total
	Tamil or any Language	3	6	3	100
	English	3	6	3	100
Core –VI	Core Subject – Financial Accounting I	4	5	3	100
Core-VII	Core Subject – Business Economics	4	5	3	100
Core –VIII	Allied – Business Statistics	5	6	3	100
	Skill based subject	2	-	3	100
	Non-Tamil Students : Tamil (VI Std) Tamil Students: Non – Major Basics of Retail marketing	2	2	3	100

SECOND SEMESTER

COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Exam Hrs	Total
	Language	3	6	3	100
	English	3	6	3	100
	Core Subject – Financial Accounting II	4	5	3	100
	Core Subject – Indian Economy	4	5	3	100
	Allied – Quantitative Analysis for Management	5	6	3	100
	Skill based subject	2	-	3	100
	Non-Tamil Students : Tamil (VI Std) Tamil Students Non – Major Fundamentals of insurance	2	2	3	100

THIRD SEMESTER

COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Exam Hrs	Total
Core – V	Corporate Accounting I	4	6	3	100
Core –VI	Business Law	4	5	3	100
Core-VII	Business Management	4	5	3	100
Core –VIII	Banking Theory Law & Practice	4	5	3	100
	Principles of E- commerce	5	5	3	100
	Personality enrichment	3	2	3	100

FOURTH SEMESTER

COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Exam Hrs	Total
Core –IX	Corporate Accounting II	4	6	3	100
Core –X	Company Law	4	5	3	100
Core –XI	Financial Management	3	5	3	100
Core –XII	Office Automation Packages	4	5	3	100
Allied –IV	Business Communication	5	6	3	100
	Computing skill	3	2	3	
	Environmental Studies	2	1	3	100

FIFTH SEMESTER

COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Exam Hrs	Total
Core – XIII	Human Resources Management	4	6	3	100
Core – XIV	Cost Accounting	5	5	3	100
Core – XV	Income Tax Law & Practice – I	5	6	3	100
Core – XVI	Marketing Management	4	6	3	100
	Entrepreneurial Development	4	6	3	100

SIXTH SEMESTER

COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Exam Hrs	Total
Core – XVII	Accounting for Managerial Decision	4	6	3	100
Core –XVIII	Financial Services	4	6	3	100
Core –XIX	Income Tax Law & Practice – II	5	5	3	100
Elective – II :	Computer Applications - Tally	3	6	3	100
Elective – III :	Practical Auditing	4	6	3	100
	Extension activities	1			
	Value education	2			

COURSE CODE	COURSE TITLE	L	T	P	C
17E11AA	FOUNDATION ENGLISH	6			3

UNIT	SYLLABUS
UNIT 1	Unit 1: My Vision for India – Dr. A.P.J. Abdul Kalam Night of the Scorpion – Nissim Ezekiel
UNIT 2	Unit 2: Science, Humanities and Religion – Dr. Radhakrishnan The Road not Taken – Robert Frost
UNIT 3	Unit 3: My Stupid Suicide Plan – Chetan Baghat Hawk Roosting – Ted Hughes
UNIT 4	Unit 4: Silent Valley – (Source: The State of India’s Environment, 1982) Coromandel Fishes – Sarojini Naidu
UNIT 5	Unit 5: My Greatest Olympic Prize – Jesse Owens Woman Work – Maya Angelou

COURSE CODE	COURSE TITLE	L	T	P	C
16M461A	FINANCIAL ACCOUNTING – I	5			4

UNIT	SYLLABUS
UNIT 1	Basic accounting concepts & conventions: Meaning and scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Preparation of Final Accounts of a Sole Trading concern – With necessary adjustments.
UNIT 2	Insurance claims: Average Clause Policy Excluding Loss of Profit – Average due date
UNIT 3	Rectification of errors: Rectification of errors – Preparation of Suspense Account – Bank Reconciliation Statement (BRS).
UNIT 4	Depreciation: Straight line & Diminishing Balance including change in method of Depreciation.
UNIT 5	Single entry system: Meaning, Features , Defects – Difference between single entry and Double entry system – Statement of Affairs method – Conversion method.

REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

COURSE CODE	COURSE TITLE	L	T	P	C
16M461A	BUSINESS ECONOMICS	5			4

UNIT	SYLLABUS
UNIT 1	Introduction to economics: Wealth, Welfare and Scarcity – Views in Economics – Positives and Normative Economics – Definition – Scope and Importance of Business Economics. Concept – Production Possibility Frontiers – Opportunity Cost – Accounting Profit And Economics – Profit Incremental and Marginal Concepts, Time & Discounting Principle – concept of Efficiency.
UNIT 2	Demand and supply: Demand and supply Functions – Meaning Of Demand – Determinants and Distinctions of Demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply Concept and Equilibrium.
UNIT 3	Consumer Behaviour theory: – Marshallian and Hicksian Interpretation.
UNIT 4	Theory of production, Law of variable proportion, Law of returns to scale.
UNIT 5	Market structure, Competition and price Theory – Competition and Price Determination.

Recommended Books:

1. Stonier & Hague : Text books of Economic theory.
2. H.L. Ahuja : Principles of Micro Economics
3. S.Sankaran : Economics analysis
4. HS Agarwall : Micro economics
5. M.L Seeth : Principles of Economics
6. Watson D.S : Price Theory and its uses

COURSE CODE	COURSE TITLE	L	T	P	C
16C461A	BUSINESS STATISTICS	6			5

UNIT	SYLLABUS
UNIT 1	Statistics - Introduction Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.
UNIT 2	Measures of Central tendency Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.
UNIT 3	Measures of dispersion Range – Standard deviation – Mean deviation – Quartile deviation.
UNIT 4	Correlation analysis Types of Correlation – Karl Pearson’s coefficient of correlation – Rank Correlation.
UNIT 5	Regression analysis: uses of Regression Analysis – Regression Lines.

BOOK:

1. Contents and Treatment as in Statistical Methods by S.P.Gupta Published by Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

- 1 Business Mathematics & Statistics – P.A. Navanitham
- 2 Business Mathematics & Statistics – P.R. Vittal
- 3 Fundamental of Mathematical Statistics – S.C. Gupta & V.K. Kapoor

COURSE CODE	COURSE TITLE	L	T	P	C
16N61ZA	BASIC OF RETAIL MARKETING (NON – MAJOR)	2			2

UNIT	SYLLABUS
UNIT 1	Retailing – Definition – Retail Marketing – Growth Of Organized Retailing In India – Importance Of Retailing
UNIT 2	Function of Retailing – Characteristics Of Retailing – Types Of Retailing – Store Retailing – Non Store Retailing.
UNIT 3	Retail Location Factors – Branding In Retailing – Private Labeling – Franchising Concept
UNIT 4	Communication Tools Used In Retailing – Sales Promotion, E –Tailing – Window Display.
UNIT 5	Supply Chain Management – Definition – Importance – Role Of Information Technology In Retailing.

Recommended Books :

1. Gilbert Pearson , Retail Marketing Education Asia , 2001
2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi – 2000
3. Berman & Evans Retail Management Phi , New Delhi 2001
4. Michael Levy And Barton A Weitz, Retailing Management Tata Mc , Graw Hill, New Delhi 2001
5. Dr. L. Natarajan Retail Marketing Margham Publication Chennai

COURSE CODE	COURSE TITLE	L	T	P	C
14S61AA	Soft skill – I ESSENTIALS OF LANGUAGE AND COMMUNICATION-II	3			2

Objectives

- *Enable* students to build a repertoire of functional vocabulary and to move from the lexical level to the syntactic level.
- *Train* students to summon words, phrases relevant to the immediate communication tasks.
- *Enable* students to comprehend the concept of communication.
- *Teach* students the four basic communication skills- Listening, Speaking, Reading and Writing.

UNIT	SYLLABUS
UNIT 1	Recap of language skills – vocabulary, phrase, clause, sentence.
UNIT 2	Fluency building.
UNIT 3	Principles of Communication
UNIT 4	Types of Communication
UNIT 5	LSRW in Communication

Recommended Texts

- Monippally, Matthukutty. M. 2001. *Business Communication Strategies*. 11th Reprint. Tata McGraw-Hill. New Delhi.
- Sasikumar. V and P.V. Dhamija. 1993. *Spoken English: A Self-Learning Guide to Conversation Practice*. 34th Reprint. Tata McGraw-Hill. New Delhi.
- Swets, Paul. W. 1983. *The Art of Talking So That People Will Listen: Getting Through to Family, Friends and Business Associates*. Prentice Hall Press. New York.
- Hewings, Martin. 1999. *Advanced English Grammar: A Self-Study Reference and Practice Book for South Asian Students*. Reprint 2003. Cambridge University Press. New Delhi.
- Lewis, Norman. 1991. *Word Power Made Easy*. Pocket Books.
- Hall and Shepherd. *The Anti-Grammar Grammar Book: Discovery Activities for Grammar Teaching*. Longman

COURSE CODE	COURSE TITLE	L	T	P	C
17E11AA	FOUNDATION ENGLISH	6			3

UNIT	SYLLABUS
UNIT 1	Unit 1: The Three Questions – Leo Tolstoy If – Rudyard Kipling
UNIT 2	Unit 2: Education for India – C. Rajagopalachari Where the mind is without fear – Rabindranath Tagore
UNIT 3	Unit 3: Technological Engine – Alvin Toffler Once Upon a Time – Gabriel Okara
UNIT 4	Unit 4: How Children Learn – John Holt Yussouf – James Russell Lowell
UNIT 5	Unit 5: The Power of Prayer – Dr. A.P.J. Abdul Kalam The Solitary Reaper – William Wordsworth

COURSE CODE	COURSE TITLE	L	T	P	C
16M462B	FINANCIAL ACCOUNTING – II	6	-	-	3

UNIT	SYLLABUS
UNIT 1	Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit
UNIT 2	Departmental Accounts – Basis for allocation of expense – Inter departmental -Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated.
UNIT 3	Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System.
UNIT 4	Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement Retirement cum Admission – Simple Problems only.
UNIT 5	Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.

REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

COURSE CODE	COURSE TITLE	L	T	P	C
16M462D	INDIAN ECONOMY	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Features of Less Developed and Developing Economics – Economics and Non Economic Factors Impeding Economic Growth and Development – Factor Determining Economic Development.
UNIT 2	Human Resources – Population Growth as a Regarding Factor – Population Policy.
UNIT 3	Agriculture – Its Contribution to Economic Development – Food Problem – Methods of Solving it – Measure to Increase Agricultural Productivity – Land Reforms – Green Revolution – Agricultural Credit.
UNIT 4	Role of Industries in Economic Development – Cottage and Small Scale Industries – Large Scale Industries – Iron and Steel Cement and Sugar, Public Sector – Trade Unions.
UNIT 5	Transport (Road, Railway and Civil aviation) Transport Co – Operation – Poverty In India – Poverty Eradication Programmes – Planning in India – Objectives – Achievement of Five Year Plan.

Recommended Books:

1. Dhingara I.C : Indian Economy
2. Dutt and Sundaram : Indian Economy
3. S. Sankaran : Indian Economy
4. Five year plan : Govt. of India Publication
5. The economic & Political weekly: Govt. of India Publication
6. Economic Survey : Govt. of India Publication

COURSE CODE	COURSE TITLE	L	T	P	C
16C462B	QUANTITATIVE ANALYSIS FOR MANAGEMENT	6	-	-	5

UNIT	SYLLABUS
UNIT 1	Origin and Development of OR – Introduction – Definitions – Scope of Operation Research – Phase of OR – Models in operations Research Advantages of a model.
UNIT 2	Linear Programming – Formulation of LP Problem – Graphical solution – Procedure of solving LPP by Graphical method
UNIT 3	Transportation Problem – Introduction – definitions Finding Initial Solution – North West Corner Rule – Least Cost or Matrix Minima Method Vogel's Approximation method.
UNIT 4	Assignment Problem – Introduction – Definition – Difference between Transportation and Assignment Problem – Unbalanced Assignment problem.
UNIT 5	Network Analysis – PERT and CPM (No crashing).

RECOMMENDED BOOKS:

1. Operational Research – Hira and Gupta s. chand
2. Operational Research – Dr. P.R. Vital
3. Operational Research – Handy and A. Tata.
4. Statistical methods and operation Research – S.P. Gupta

COURSE CODE	COURSE TITLE	L	T	P	C
14N62ZB	FUNDAMENTAL OF INSURANCE (NON MAJOR)	2	-	-	2

UNIT	SYLLABUS
UNIT 1	Origin And History Of Insurance – Meaning And Definition Of Insurance - Features Of Insurance – Principle Of Insurance – Objective And Advantage Of Insurance – Types Of Insurance – Insurance – Insurance Organization In India And Their Profile – Insurance Regulatory And Development Authority – Its Duties And Functions.
UNIT 2	Meaning And Definition Of Life Insurance – Its Features – Its Fundamental Principles – Types Of Policies In Life Insurance - Meaning And Definition Of Fire Insurance – Its Features – Its Fundamental Principles – Types Of Policies In Fire Insurance – Meaning And Definition Of Marine Insurance – Its Features – Its Fundamental Principles – Types Of Policies In Marine Insurance.

Recommended Books:

1. A. Murthy : Elements Of Insurance
2. M.N.Mish : Insurance – Principles And Practice

COURSE CODE	COURSE TITLE	L	T	P	C
14S62AB	Soft skill – II ESSENTIALS OF SPOKEN AND PRESENTATION SKILLS-II	-	-	-	2

Objectives

- *train* students to become aware of their thinking style and to enable them to convert thinking into performance.
- *prepare* students to evolve mental models for intra-personal and inter-personal transactions.
- *make* students reflect and improve their use of body language – posture, gesture, facial expression, tone.

UNIT	SYLLABUS
UNIT 1	Thinking and Articulation – cognitive, affect, critical, creative aspects of articulation.
UNIT 2	Acquisition of Oral and Aural Skills.
UNIT 3	Communication Boosters – body language.
UNIT 4	Function of Cultural Codes in Presentation – etiquette.
UNIT 5	Models of Presentation.

Recommended Texts

- Powell. *In Company*. MacMillan.
- Cotton, et al. *Market Leader*. Longman.
- Pease, Allan. 1998. *Body Language: How to Read Others Thoughts by their Gestures*. Sudha Publications. New Delhi.
- Gardner, Howard. 1993. *Multiple Intelligences: The Theory in Practice: A Reader*. Basic Books. New York.
- De Bono, Edward. 2000. *Six Thinking Hats*. 2nd Edition. Penguin Books.
- De Bono, Edward. 1993. *Serious Creativity*. Reprint. Harper Business.

COURSE CODE	COURSE TITLE	L	T	P	C
14E12AB	FOUNDATION ENGLISH	6	-	-	3

UNIT	SYLLABUS
UNIT 1	Unit 1: Julius Caesar (Selected Scenes from Shakespeare - Act III Scene II) Lines 1 - 140 Subha – Rabindranath Tagore (Part – I)
UNIT 2	Unit 2: Julius Caesar (Selected Scenes from Shakespeare - Act III Scene II) Lines 141 – 270 Subha – Rabindranath Tagore (Part – II)
UNIT 3	Unit 3: Tempest The Happy Prince – Oscar Wilde (Part – I)
UNIT 4	Unit 4: Tempest The Happy Prince – Oscar Wilde (Part – II)
UNIT 5	Unit 5: The Merchant of Venice – The Quality of Mercy A Cup of Tea – Catherine Mansfield

COURSE CODE	COURSE TITLE	L	T	P	C
16M463E	CORPORATE ACCOUNTING – I	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm.
UNIT 2	Redemption of Preference shares and debentures – purchase of business – Profit prior to incorporation
UNIT 3	ation of Company’s final accounts – Company Balance sheet preparation – computation of Managerial Remuneration.
UNIT 4	Valuation of goodwill and shares.
UNIT 5	Internal Reconstruction – Alteration of share capital and Reduction of capital.

Reference Books :

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Jain and Narrang - Company Accounts, Kalyani.
4. R.L.Gupta – Corporate Accounting, Sultan chand.
5. Chakraborti- Advanced Accountancy.

COURSE CODE	COURSE TITLE	L	T	P	C
16M463G	BUSINESS LAW	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation. Consideration – Capacity to contract – Free consent - Legality of object –void agreement.
UNIT 2	Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance
UNIT 3	Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.
UNIT 4	Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.
UNIT 5	Contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

Books Recommended

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003
4. Commercial / Business Law – N.D. Kapoor

COURSE CODE	COURSE TITLE	L	T	P	C
16M463H	BUSINESS MANAGEMENT	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Management : Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.
UNIT 2	Planning: Nature – Importance – forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision Making- Process of Decision-Making – Types
UNIT 3	Organizing : Types of Organizations – Organization Structure – Span of Control– Departmentalization – Informal Organization.
UNIT 4	Authority – Delegation – decentralization – Difference between Authority and Power – Responsibility –Direction – Nature and Purpose.-- Leadership and Kinds Motivation Kinds Of Motivation
UNIT 5	Co- Ordination – Need, Type and Techniques and Requisites for Excellent Co - Ordination – Controlling – Meeting and Importance – Control Process.

REFERENCE BOOKS:

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|-------------------------------|--------------------------|
| 1. P.C. Tripathi & P.N. Reddy | Principles of Management |
| 2. L.M. Prasad | Principles of Management |
| 3. Dinkar Pagare | Principles of Management |
| 4. C.B. Gupta | Business Management |
| 5. N. Premavathy | Business Management |
| 6. J. Jayasankar | Principles of Management |

COURSE CODE	COURSE TITLE	L	T	P	C
16M463J	BANKING THEORY LAW AND PRACTICE	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Definition of banking-Classification of banks-Role of banks in economic development Banking Regulation Act: Importance, Provisions regarding capital structure, Core Capital I &II – Capital Adequacy Ratio-Appropriation of funds, Licensing, Opening of new branches, Management and control over banks.
UNIT 2	Characteristics of a Central Bank Administration and management of Reserve Bank Functions of Reserve Bank of India, methods of issue, credit control, qualitative and quantitative techniques of credit control
UNIT 3	Commercial Banks, Various functions Credit creation, Loans and Advances, E-Banking, Credit cards, Debit cards, ATM cards, Electronic clearing system, Electronic Fund transfer-Real Time Gross settlement System and Internet Banking
UNIT 4	Opening of an account, Types of deposit account Types of customers, Relationship between banker and a customer Importance of customer relations, Customer grievances and redressal, role of banking ombudsman.
UNIT 5	Negotiable Instruments-Meaning and Characteristics Promissory notes, bills of exchange Cheques including e-cheques, Feature, Material alteration, Crossing-Meaning, Kinds, Endorsement-Meaning and Types, Payment and Collection of Cheques, Rights, Duties, Statutory protection to the paying banker and collecting banker

TEXT BOOK

1. Sundharam & Varshney, 2005, *Banking Theory &Practice*, 17thEd., Sultan Chand & Sons, New Delhi
2. Dr.S.N.Maheswari, 2004, *banking Theory Law & Practice*, 10thEd., Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. B.Santhanam, 2005, *Banking theory Law & Practice*, 4thEd., Margham Publications, Chennai.

COURSE CODE	COURSE TITLE	L	T	P	C
16C463C	PRINCIPLES OF E- COMMERCE	5	-	-	5

UNIT	SYLLABUS
UNIT 1	E-Commerce – Introduction, Advantages and Disadvantages of E-Commerce, Role of E-Commerce, Basis of IT and Business.
UNIT 2	Internet and Networking Concept – Definitions, www, network concept, types of networks (LAN, MAN, WAN), Internet Protocol, TCP/IP, IP Addressing, HTML, HTML tags, Intranet and Extranet.
UNIT 3	Web Marketing Strategies – Introduction, Defferent types of Marketing strategies (product Based and Customer Based), Communicating with different Market segments, Advertising on the web
UNIT 4	Electronic Data Interchange – Introduction on EDI, EDI on internet Supply Chain Management, its software, Online payment, payment cards, advantages and disadvantages of Payment cards.
UNIT 5	Internet Security – Introduction, Computer Security its types , threats, Hackers, Classification of Computer security (Security, Integrity, Necessity), Security Policy and Integrated Security.

Text Books:

1. Electronics Commerce by Gary P. Schnider, fourth annual edition.

Reference:

1. Electronic Commerce by Marilyn Greenstein and ToddM Feinman.
2. E-commerce by Kamlesh K. Bajaj and Debjani nag.

COURSE CODE	COURSE TITLE	L	T	P	C
14S63AC	PERSONALITY ENRICHMENT	2	-	-	3

Course objective: To understand the importance of personality and methods to enrich the same.

UNIT	SYLLABUS
UNIT 1	<p>Introduction</p> <ul style="list-style-type: none"> •Definition of Personality - Components of Personality – Structural and Functional aspects- Determinants of Personality – Biological, Psychological and Socio-Cultural factors- Assessment of Personality – Observation, Interview and Psychological Tests- Misconceptions and Classifications <p>Need for Personality Development.</p>
UNIT 2	<p>Self Awareness and Self Motivation- Self Analysis through SWOT and Johari window- Elements of Motivation- Seven rules of Motivation Techniques and Strategies for Self Motivation</p> <p>Motivation Checklist and Goal Setting based on the principles of SMART Self Motivation and Life</p>
UNIT 3	<p>Regional, National and International events - Geographical, Political and Historical facts - Information on sports and other recreational activities - Basic knowledge with regard to health and health promotion</p>
UNIT 4	<p>Memory, Decision Making and Study Skills</p> <p>Definition and Importance of Memory - Causes of Forgetting - How to forget (thought stopping), how to remember (techniques for improving memory) - The technique of passing exams - The rational decision making process - Improving creativity in decision making and components of creativity</p>
UNIT 5	<p>Power of Positive Thinking Thinking power – seven steps for dealing with doubt- Traits of positive thinkers and high achievers- • Goals and techniques for positive thinking</p> <ul style="list-style-type: none"> •Enhancement of concentration through positive thinking <p>- Practicing a positive life style</p>

PRACTICAL TRAINING – The course would include the following practical exercises

- Ice Breaking
- Brainstorming
- Stimulation Exercises
- Thought Stopping
- Memory
- Study Skills Training

REFERENCES

1. Mile, D J (2004), Power of Positive Thinking, Delhi, Rohan Book Company.
 2. Pravesh Kumar (2005), All about Self-Motivation, New Delhi, Goodwill Publishing House
 3. Dudley, G A (2004), Double your Learning Power, Delhi, Konark Press, Thomas Publishing Group Ltd.,
 4. Lorayne, H (2004), How to develop a super power memory, Delhi, Konark Press, Thomas Publishing Group Ltd.,
- Hurlock, E B (2006), Personality Development, 28th Reprint, New Delhi, Tata MCGraw Hill.

COURSE CODE	COURSE TITLE	L	T	P	C
17E11AA	FOUNDATION ENGLISH	6	-	-	3

UNIT	SYLLABUS
UNIT 1	Unit 1: Ethics & Values a) Ethics – Swami Vivekananda b) Adam & Eve Teasing – A. K. Raju
UNIT 2	Unit 2: Nature and Environment a) Tree Speaks – Dr. C. Rajagopalachari b) Polluting the world – An extract
UNIT 3	Unit 3: Great Speeches a) I have a dream – Martin Luther King b) Goal Setting – Shiv Khera
UNIT 4	Unit 4: One Act Play a) The Refund – Fritz Karinthy b) Goals must be balanced – Shiv Khera
UNIT 5	Unit 5: One Act Play The Refund – Fritz Karinthy

Reference Books:

1. *An Anthology of Prose , Prose for Communication* , Manimekala Publishing House
Edited - Dr. A. Shanmugakani
2. *Petal of Prose and Poetry* , Edited – Dr.P. C. James Daniel , Horrows Publication
3. *English Grammar , Composition and Usage* G. Radha krishnapillai Emerald Publishers
4. *English Conversation Practice* – Gram Taylor Tata McGraw Hill, Publishers.

COURSE CODE	COURSE TITLE	L	T	P	C
16M464k	CORPORATE ACCOUNTING – II	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price level changes
UNIT 2	Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)
UNIT 3	Preparation of profit and loss account and balance sheet of banking companies and insurance companies
UNIT 4	Holding Companies and preparation of Consolidated Balance Sheet.(simple problems only)
UNIT 5	Liquidation – meaning – order of payment liquidator’s remuneration – Liquidator’s final statement of accounts.

Reference Books :

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam
3. Jainand Narang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand

COURSE CODE	COURSE TITLE	L	T	P	C
16M464L	COMPANY LAW	5	-	-	4

UNIT	SYLLABUS
UNIT 1	<ul style="list-style-type: none"> ▪ Meaning, Definition & Salient Features of Companies Act, 2013 ▪ Kinds of Companies ▪ Promotion, Role of Promoters-Incorporation of a Company
UNIT 2	<ul style="list-style-type: none"> ▪ Memorandum of Association, Contents & Alteration ▪ Articles of Association, Contents & Alteration ▪ Prospectus, Contents & Consequences of misstatement ▪ Doctrine of Ultra Virus & Indoor Management.
UNIT 3	<ul style="list-style-type: none"> ▪ Directors-Appointment, Qualification-Disqualification ▪ Membership in a Company, Modes of acquiring Membership ▪ Rights and Liabilities of Members, Termination of Membership ▪ Corporate Governance- Meaning, benefits of good governance, factors influencing corporate governance.
UNIT 4	<ul style="list-style-type: none"> • General and Statutory Meeting, Extraordinary Meetings • Resolutions, Meaning and Kinds • Role of Company Secretary with respect to meetings
UNIT 5	<ul style="list-style-type: none"> ▪ Meaning and modes of winding up ▪ Powers of court in winding up ▪ Consequences and procedures for winding up ▪ Powers, Liabilities and Duties of Liquidators

TEXT BOOK

N.D.Kapoor, 2003, *Elements of Company Law*, 27th Ed., Sultan Chand & Sons, New Delhi.

REFERENCES

1. S.Kathireasan & Dr.V.Radha, 2006, *Company Law*, 6th Ed., Prasanna Publishers, Chennai.
2. P.C.Tulsian, 2005, *Business & Corporate Laws*, 1st Ed., Tata McGraw Hill, New Delhi.
3. Majumdar & G.K.Kapoor, 2005, *Company Law*, 9th Ed., S.Chand & Sons, New Delhi.

COURSE CODE	COURSE TITLE	L	T	P	C
16M464M	FINANCIAL MANAGEMENT	5	-	-	3

UNIT	SYLLABUS
UNIT 1	Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.
UNIT 2	Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept
UNIT 3	Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC) (Simple Problems)
UNIT 4	Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment – Bonus Issues – Rights Share
UNIT 5	Working capital – components of working capital – types - working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements. (Simple Problems)

REFERENCE BOOKS :

1. Financial Management - I.M. Pandey
2. Financial Management – Prasanna Chandra
3. Financial Management – S.N. Maheswari
4. Financial Management – Y. Khan and Jain

COURSE CODE	COURSE TITLE	L	T	P	C
16M464N	OFFICE AUTOMATION PACKAGES	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Overview of Desktop-Creation, Copying, Moving, Deletion and Maintenance of files and folders
UNIT 2	Text manipulations-sage of numbering, bullets, footer and header Usage of spell check and find & replace-Text formatting-Picture Insertion and alignment. Creation of documents, using templates-Creation of templates. Mail Merge Concepts. Copying text and picture from Excel and PowerPoint.
UNIT 3	Introduction to MS EXCEL – Work book and Work sheet-Basics of Work book Referencing a cell-Relative Vs. Absolute-Mixed Mode Referencing Logical functions-Mathematical and Trigonometric functions-Text functions-Financial functions-Statistical functions Charts, Data Forms, Sort, Filter, Validation, Subtotal, and Goal Seek.
UNIT 4	Presentation, types, Styles & options Inserting clip arts & picture-Frame movements of above-Insertion of new slides. Preparation of organizing charts-Presentation using wizards
UNIT 5	How to use a browser, including loading URLs-moving to other pages, saving pages, graphics, using e-mail and search engines.

TEXT BOOK

1. R K TAXALI, 2000, *PC Software for windows made simple*, 1st Edition, Tata McGraw Hill Publications, New Delhi.

REFERENCES

2. Jones Graham, 1997, *How to use Internet*, 1st Edition, Jaico: Madras.

COURSE CODE	COURSE TITLE	L	T	P	C
16C464D	BUSINESS COMMUNICATION	6	-	-	5

UNIT	SYLLABUS
UNIT 1	Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.
UNIT 2	Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.
UNIT 3	Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors
UNIT 4	Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.
UNIT 5	Modern Forms of Communication : Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business.

REFERENCE BOOK:

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli
2. Communication for Business – Shirley Taylor.
3. Business Communication Today – Bovee, Thill, Schatzman
4. Advanced Business Communication – Penrose, Rasbery, Myers]

COURSE CODE	COURSE TITLE	L	T	P	C
16S64AD	COMPUTING SKILL	2	-	-	3

UNIT	SYLLABUS
UNIT 1	<i>Introduction to Computers</i> – Classification of Computers; Role of Computers in society; Inside the Computers – Hardware (processor, memory, i/o, storage), Software (systems, application), CPU, OS, (DOS, Windows, Unix, Linux), Storage Devices; Programming – Overview, need for languages, skills; Networking Basics; Virus; Hacking.
UNIT 2	<i>Word Processing</i> – Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker; Navigating in word – keyword, Mouse; document formatting – paragraph alignment, indentation, headers and footers, numbering; printing – preview, options.
UNIT 3	<i>File Management</i> – Understanding the importance of file management, backing of files, navigating thru My Computer and Windows Explorer; Files and Folders – editing, retrieving, deleting, renaming, subfolders; manipulate windows – maximize, minimize; Power point basic terminology, templates, viewing.
UNIT 4	<i>Spreadsheets</i> – MS Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, header and footer, centering data, printing
UNIT 5	<i>Networks</i> – Internet Explorer – components; www – working, browser, searching, saving – Bookmark – favorite, create, delete – Printing a page; email – creating, receiving, reading and sending messages.

References:

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill.
2. Microsoft 2003 – Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, Tata McGraw-Hill.

COURSE CODE	COURSE TITLE	L	T	P	C
14E64AA	ENVIRONMENTAL STUDIES	1	-	-	2

UNIT	SYLLABUS
UNIT 1	Definition, scope and importance, Need for public awareness
UNIT 2	<p>Renewable and non-renewable resources: Natural resources and associated problems</p> <ul style="list-style-type: none"> • Forest Resources: Use and over-exploitation, deforestation case studies, timber extraction, mining, dams and their effects on forests and tribal people. • Water Resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams – benefits and problems. • Mineral Resources: Use and exploitation, environmental effects of extracting using mineral resources case studies. • Food Resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies. • Energy Resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources – Case Studies. • Land Resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. <p>Role of an individual and conservation of natural resources – Equitable use of resources for sustainable life styles.</p>
UNIT 3	Concept of an Ecosystem – Structure and Function – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristics, features, structures and function of Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem and Aquatic Ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)
UNIT 4	Introduction – Definition genetic species and eco-system diversity – Bio-geographical classification of India – Value of the biodiversity – consumptive use, productive use, social, ethical. Aesthetic and option values – Biodiversity at Global, National and Local levels – India as a mega – diversity nation – Hot-Spots of biodiversity – Threats to biodiversity habitat loss, poaching of wildlife, man wildlife conflicts – Endangered and endemic species

	of India – Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity
UNIT 5	Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution of case studies – Disaster management, floods, earthquake, cyclone and landslides.
UNIT 6	Unsustainable to Sustainable development – Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns & Case Studies – Environmental ethics issues and possible solutions – Climate change, global warming, Acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation – Consumerism and waste products – Environmental Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.
UNIT 7	Population growth, variation among nations – Population explosion – Family Welfare Programme – Environment and human health – Human Rights – Value Education – HIV / AIDS – Women and Child welfare – Role of Information Technology in Environment and human health – Case Studies
UNIT 8	Visit to a local area to document environmental assets – river / forest / grassland / hill mountain – Visit to a local polluted site – Urban / Rural / Industrial / Agricultural – Study of common plants, insects, birds – Study of simple ecosystems – pond, river, hill slopes, etc. (Field work equal to 5 lecture hours)

COURSE CODE	COURSE TITLE	L	T	P	C
16M465P	HUMAN RESOURCES MANAGEMENT	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Definition – Objectives – Functions – nature and scope of HRM – Difference between personnel management and HRM – Qualities of good HR manager – changing roles of a HR manager – problems and challenges of HR manager.
UNIT 2	Definition of HR planning – objectives – Steps in HR Planning – Types of Planning – Need and importance – Tools and Techniques - Job analysis – Job analysis – Job Description Job Specification - Job evaluation
UNIT 3	Recruitment and Selection – objectives of Recruitment Recruitment – Sources – internal and external recruitment – application blank – Testing – Interviews – Techniques in selection – Placement & Induction.
UNIT 4	Training and Development – Principles of Training – Assessment of Training needs – methods – evolution of effectiveness of training programme.
UNIT 5	Performance Appraisal – Process – Methods of Performance appraisal – appraisal counseling – Motivation Process – Theories of motivation – compensation – Incentives – Monetary & Non-Monetary – Promotion & Transfers

REFERENCE BOOKS:

1. Aswathappa - HRM Tata me grow hill Publishing co. New Delhi.
2. LM Prasad, HRM – Sultan chand & Sons, New Delhi.
3. Jayashankar – HRM – Margham Publications, Chennai.
4. Chitra Atmaran Naik – Hen – Ane books Pvt.Ltd.
5. Dr. Radha - HRM

COURSE CODE	COURSE TITLE	L	T	P	C
16M465Q	COST ACCOUNTING	5	-	-	5

UNIT	SYLLABUS
UNIT 1	Introduction of cost accounting – Meaning, definition, scope and objectives of cost accounting, cost accounting Vs financial accounting – Difference between cost accounting and Management accounting – Requisites of good costing system – Steps necessary to install a cost system – General principles – Classification methods and techniques of cost accounting
UNIT 2	Elements of cost – Classification of overheads – Cost sheet– cost sheet vs production statement – Stock of Raw materials – specimen cost sheet with inventories – Tenders and quotations.
UNIT 3	Meaning of material control – Essentials, objectives, advantages – Store keeping and inventory control – Economic Ordering Quantity(EOQ) – pricing of material issues (LIFO, FIFO, HIFO, Simple Average, weighted average, Standard Price method, inflated price method) material losses. Computation and control of Labour – Labour turnover – Time keeping department – payroll department – Remuneration and incentives – time rate system, piece rate system – premium and Bonus plan.
UNIT 4	Meaning and definition – Importance- Classification – Primary Distribution of overheads, Secondary distribution of overheads – Absorption of overheads – calculation of Machine hour rate.
UNIT 5	Process Costing – with loss, Normal and Abnormal Loss – Abnormal gain – Inter process profit.

Books for Reference :

1. Cost Accounting : T.S. Reddy Y.Hari Prasad Reddy
2. Cost Accounting : Jain And Narang
3. Cost Accounting : S.P. Iyengar
4. Advanced Problems and Solutions in cost accounting- Dr.S.N. Maheswari.

COURSE CODE	COURSE TITLE	L	T	P	C
16M465R	INCOME TAX LAW & PRACTICE – I	6	-	-	5

UNIT	SYLLABUS
UNIT 1	Meaning of Income – Canons of Taxation and Income Tax Act – Important definitions under the Income Tax Act – Scope of total income – Residential Status – Incomes exempt from Tax.
UNIT 2	Heads of Income – Salaries – Allowances – perquisites and their valuations – Deductions from Salary – Other related provisions – Gratuity – pension – commutation of pension – Provident Fund.
UNIT 3	Income from house property – Definition of annual value deductions from annual value – computation under different circumstances
UNIT 4	Income from business or profession – Allowable and not allowable expenses – General deductions – Principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax – compulsory maintenance of books of account – audit of accounts of certain persons – special provision for computing incomes on estimated basis under section 44 AD and 45 AE – Computation of income from business or profession
UNIT 5	Filing of return of Income – Assessment procedure in brief – Due date of filling of return – Defective return -Belated Return form – Revised return – Self assessment – Best Judgment assessment – various Income Tax Authorities. & Their powers and duties

Reference Books :

1. Income Tax Law & Accounts – H.C.M.ehrotrc
2. Income Tax Law & Practice – Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & Accounts – Vinod Singhania
5. Income Tax Law & Practice – Gaurand Narang

COURSE CODE	COURSE TITLE	L	T	P	C
16M465S	MARKETING MANAGEMENT	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Definition of Marketing and Marketing Management Marketing Process – marketing management – orientation – marketing plan – marketing mix – functions of marketing management – MIS.
UNIT 2	Consumer orientation – Integrated marketing – Business Ethics in Marketing – Direct and online marketing (Cyber Marketing) – Green Marketing – Quantative Techniques for marketing Decisions – Consumerism – Customer Relation Building
UNIT 3	Product – features – Product Mix – Product Policy – Product Planning – New Product Development – Product Life Cycle – Pricing – Importance – Objectives – Pricing Policies, Strategies and Techniques – Pricing Methods.
UNIT 4	Business segmentation – factors- process Definition – Need for Segmentation – factors deciding the success of market segmentation – Bases for Segmentation – Process of market segmentation – Niche Marketing – Characteristics of Niche Market
UNIT 5	Sales promotion techniques – Advertising Sales Promotion Techniques and Methods – Advertising – Objectives Benefits – Selection of Media, Advertising copy – Ethics in Advertising Salesmanship – Objectives, qualities and types of salesman – E. marketing.

Reference Books:

1. Rajan Nair - Marketing – Sultan chand & sons New Delhi
2. Philip Kotler - Marketing Management Prentice Hill
3. R.S.N. Pillai - Modern Marketing S. Chand & Co. Ltd. New Delhi
4. Cundiff - Fundamentals of Marketing
5. Dr. R.B. Rudani - Basics of marketing mgt. Theory & Practice, S. Chand & Co. Ltd.
6. Dr. D.L. Varshney & Dr. S.L. Cupta Marketing mgt. An Indian Perspective.

COURSE CODE	COURSE TITLE	L	T	P	C
16A465A	ENTREPRENEURIAL DEVELOPMENT	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Concept of Entrepreneurship – Definition – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs
UNIT 2	Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.
UNIT 3	Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report Tools of Appraisal.
UNIT 4	Entrepreneurial Development programmes (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs – critical evaluation
UNIT 5	Economic development and entrepreneurial growth Role of Entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small scale Entrepreneurs – Networking – Niche play, Geographic Concentration, Franchising/dealership – Development of Women Entrepreneurship.

REFERENCE BOOKS:

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation

COURSE CODE	COURSE TITLE	L	T	P	C
16M466T	ACCOUNTING FOR MANAGERIAL DECISIONS	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Management Accounting – Definition, Functions, Scope, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.
UNIT 2	Ratio Analysis – Meaning, Types, Advantages and Limitations – Profitability ratios – Turnover Ratios – Financial Ratios.
UNIT 3	Funds flow analysis – Meaning, Importance, Difference between funds flow and Balance Sheet – Advantages and Limitations – Cash flow statement – Meaning – Importance – Difference between funds flow analysis and cash flow analysis – Advantages and Limitations.
UNIT 4	Budgets and Budgetary Control – Meaning, objectives, merits and demerits – Types of budgets – Production, Production cost budget, Cash budget, Flexible budget, Sales budget.
UNIT 5	Marginal Costing (excluding decision making) – CVP analysis – Break even analysis.

REFERENCE BOOKS:

1. Management Accounting – T.S. Reddy, Y. Hari Prasad Reddy, - Margham Publications.
2. Dr. S.N. Maheswari – Management Accounting, Sultan Chand & Sons
3. Jain & Narang – Management Accounting, Kalyani Publishers

COURSE CODE	COURSE TITLE	L	T	P	C
16M466U	FINANCIAL SERVICES	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Meaning and importance of Financial Service – Types of Financial Services – Financial services and economic environment – players in Financial Services Sector.
UNIT 2	Merchant Banking – Functions – Issue Management – Managing of new issues – underwriting - capital market - stock exchange - Rule & SEBI.
UNIT 3	Leasing and Hire purchase – concepts and features – Types of Lease.
UNIT 4	Factoring – Functions of factor – Consumer finance – Venture capital – Mutual funds – Credit rating.
UNIT 5	Insurance – Different Types – Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance Laws and Regulations (A brief introduction to IRDA Insurance Act 1938)

Reference Books:

1. Mahendra Raja – F.S. –Sultan chand Pub – New Delhi – 1998.
2. M.Y. Khan – FS – tata mchraw Hill – New Delhi – 2000.
3. D. Joseph Anbrasur, V.K. Boominathan, P. Manoharan, G. Gnanaraju.
4. FS. Sultan chand & sons – New Delhi – 2004.
5. Shasi K.Gupta & Nisha Aggarwar – F.S. Kalyani – Pub – 2010 New Delhi Chennai.
6. B. Santhanam – Financial Services – Margham Publication – 2010 – Chennai.

COURSE CODE	COURSE TITLE	L	T	P	C
16M466V	INCOME TAX LAW & PRACTICE – II	5	-	-	5

UNIT	SYLLABUS
UNIT 1	Income under capital gains – short term, long term capital gains – cost of acquisition – cost of improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains
UNIT 2	Income from other sources – as a residing head of income – their computation – grossing up – deduction in computing income under the head and other related provisions.
UNIT 3	Clubbing of income – Transfer of income without the transfer of asset – circumstances under which the individual is assessable in respect of remuneration of spouse – assess ability of income from assets transferred to spouse , son’s wife, another person for the benefit of spouse – Assessability in respect of income of minor child – setoff – carry forward and set off.
UNIT 4	Permissible deductions from gross total income – sec 80C to 80U.
UNIT 5	Assessment of individuals, Partnership firms and Association of persons. Simple problems Only

Reference Books :-

1. Income Tax Law & accounts - H.C. Mehrotra
2. Income Tax Law & Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & accounts - Vinod K.Singhania
5. Income Tax Law & Practice - Gaurand Narang

COURSE CODE	COURSE TITLE	L	T	P	C
16M466W	COMPUTER APPLICATIONS - TALLY	6	-	-	3

UNIT	SYLLABUS
UNIT 1	Computer - Environment usage - Tally loading - Setting the directory.
UNIT 2	Tally - Starting - Creating Company - Altering company operations - General environment configuration – Functional keys and shortcut keys
UNIT 3	Voucher entry - delivery note - Payment voucher - Receipt voucher debit note - Credit note.
UNIT 4	Creations of various accounts - Indexing - Creation of ledgers - Multiple ledgers - Cost categories - cost centers, Budget - Bank reconciliation - Inventory maintenance - Inventory valuation - Interest calculation
UNIT 5	Consolidation of accounts - Import / export data - Final accounts -Reporting - Fund flow statements, cash flow statements - Inventory analysis report - Printing of Report – ERP

Reference Books:

1. Vishnu Priya Singh – Tally 9
2. Kogent Solutions Inc – Tally 9
3. Ramaiah Publications – Tally 9

COURSE CODE	COURSE TITLE	L	T	P	C
16A466B	PRACTICAL AUDITING	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Auditing – Meaning – definition – objectives – kinds
UNIT 2	Internal control – internal check – Internal audit – audit Note book – Audit working paper - Audit programme
UNIT 3	Vouching – verification & valuation of assets & liabilities
UNIT 4	Company Auditor – appointment – qualification – disqualification – removal of auditor – Audit report – duties, powers and liabilities of auditors.
UNIT 5	EDP Audit

Reference Books:

1. B.N.Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakarpagare – principles of Auditing sultan chand publication – 2009 – New Delhi
3. Spicer & Pegler – Auditing, MC million publications – 2000 – New Delhi

COURSE CODE	COURSE TITLE	L	T	P	C
14V66AG	VALUE EDUCATION	-	-	-	2

Course objective: To impart value system in the students minds.

UNIT	SYLLABUS
UNIT 1	Introduction: Value Education and its relevance to present day – Meaning of Value Education – The meaning of the word value – Significance of Thirukkural about ‘Value Education’ – Personal Values: Meaning – Different personal values – Love – Compassion – Gratitude – Courage – Optimism – Friendship
UNIT 2	Family Values: Meaning – Social Attitude to Women, Children and Elders – Familal Responsibilities – Dos and Don’ts for Stronger Family bonding – Significance of Thirukkural about ‘Family Values’
UNIT 3	Self Esteem: Fear of failure – Approval seeking – Self Esteem is not selfishness / Ego – Self Esteem / Arrogance – Qualities of a person with Self Esteem – Significance of Thirukkural about ‘Self Esteem’ – Anger: Common situations where people fly into rage – Anger at services – Some practical methods of handling anger – techniques to handle our anger – Handling anger in others – methods to replace anger.

REFERENCE BOOKS:

1. Value Education - N S Raghunathan, Margham Publication