

(B.Com., 2015 - 2016 Onwards)

Subject Code : 15CO101
Hours : 56 hrs
Credits : 5

I-B.Com., I- Semester
Core Course -I: PRINCIPLES OF ACCOUNTANCY

Learning Objective: To gain basic aspects relating to Principles, Procedures of Accounting and the conceptual framework of Accounting.

UNIT-I: Basic Accounting Concepts and Conventions - Double entry system - Journal - Ledger - Subsidiary books - Trial Balance.

UNIT - II: Final Account of Sole Trading Concern and Non-Trading concerns.

UNIT - III: Single entry system - Bank reconciliation statement.

UNIT-IV: Consignment account - Joint venture account.

UNIT-V: Royalty accounts (Excluding Sub-lease) - Depreciation accounting: Causes Methods of depreciation - Fixed installment method and Diminishing Balance method.

Text Books

1. Financial Accounting - T.S. Reddy & A. Moorthy, Margham publications, Chennai.
2. Introduction to Accountancy - T.S. Grewal, S. Chand & Company Ltd. New Delhi.

Reference Books

1. Advanced Accounts - MC.Shukla, TS.Grewal & S.C.Gupta, S.Chand & Company Ltd., New Delhi.
2. Advanced Accountancy - S.P.Jain & K.L.Narang, Kalyani publishers, New Delhi.
3. Advanced Accountancy - R.L.Gupta & M.Radhaswamy, Sultan Chand & Sons, New Delhi.

(B.Com., 2015 – 2016 onwards)

Subject Code : 15 CO 102

Hours : 5

Credits: 5

I-B.Com., I- Semester

Core Course –II : BUSINESS ORGANISATION

Learning Objective: To gain basic knowledge in Business and understanding about various forms of business organisation, which will help them, relate to business decisions in future.

UNIT -I: Business: Meaning - Definition - Nature and Scope - Commerce and Industry - Types of Industry - Sole trader: Meaning and Definition - Features - Merits and Demerits.

UNIT-II: Partnership: Meaning and definition, Features of partnership, Merits and Demerits - Kinds of Partners - Partnership Deed – Difference between Sole Trading Concern and Partnership firm.

UNIT – III: Joint Stock Company: Definition, Features, Merits and Demerits - Kinds of Companies – Meaning and Contents of Memorandum, Articles and Prospectus.

UNIT-IV: Home Trade and Foreign Trade: Meaning and Scope - Difference between home trade and Foreign Trade – Merits and demerits of foreign trade – Import and Export Procedures.

UNIT-V: Retailing : Meaning, Definition and Forms – FDI in Retailing – Opportunities and Challenges.

Text Books

1. Business Organisation & Management - D.P. Jain, Vrinda Publications (P) Ltd., Delhi.

Reference Books

1. Fundamentals of Business Organization & Management - Y.K. Bhusan.
Sultan Chand & Sons, New Delhi.
2. Business Organisation & Management - R.K. Sharma & Shakthi. K. Gupta.
Kalyani publishers, New Delhi.
3. Business Organisation, C.D. Balaji & Dr. G. Prasad, Margham Publications, Chennai.
4. Business Organisation & Management - Jagadish Prakash, Kitab Mahal, New Delhi.
5. Business Organisation & Management - M.C. Shukla, S. Chand & Company Ltd.,
New Delhi.
6. Retail Marketing - Dr.L. Natarajan, Margham Publications, Chennai.

(B.Com., 2015 – 2016 onwards)

Subject Code : 15 SCE 101
Hours : 2
Credits:2

I-B.Com., I- Semester

Skill Based Course –I: BUSINESS COMMUNICATION

Learning Objective: To develop skill among students in applications of communication in Business.

UNIT-I: Business Communication: Meaning - Definition - Objectives Importance Elements - Barriers of Communication.

UNIT-II: Structure and Lay-out of Business Letter – Kinds of Business Letter.

UNIT-III: Enquiry and Reply letters – Hints for drafting an enquiry – Types – Enquiry for Price List. Catalogue and Reply for the same.

UNIT-IV: Job Application - Form and Contents of an application letter - Bio-data.

UNIT-V: Report Writing: Definition - Purpose - Importance - Types of Reports - Qualities of a Good Report.

Text Book

1. Commercial Correspondance & office management. R.S.N.Pillai & Bhavathi. S. Chand & Co. Ltd., New Delhi.

Reference Books

1. Business Communication. Prof. N.S. Raghunathan and Prof. B. Santhanam. Margham Publications, Chennai.
2. Essentials of Business Communication - Rajendra Pal, and J.S. Korahali. Sultan Chand & Sons, New Delhi.
3. Business Communication - Dr. V.K. Jain and Dr. Omprakash Biyani, S. Chand & Ltd., New Delhi.

Dr KK
Dr CB

(B.Com., 2015-2016 onwards)

Subject Code : 15COE 301
Hours : 64 W
Credits : 54 W

II-B.Com., III-Semester

Elective Course -III : COMPUTER APPLICATION IN BUSINESS

Learning Objective: To expose the students to the much needed knowledge in handling computers for improving productivity in an office.

Unit-I: Introduction to Computers – Hardware – Software – **Operating System:** DOS, UNIX, LAN and WINDOWS – **Recent Developments:** Internet, E-Mail and WWW.

Unit-II: Database: Definition and Concepts – Logical and Physical DBMS – DBMS Architecture – Type of Database – Creating Tables, Queries, Forms, Reports and Labels.

Unit-III: Micro Soft Word: Starting Word, Features of Word Screen – Typing and Editing Data – Formatting Text – Page Layout – Mail Merge

Unit-IV: Micro Soft EXCEL: Introduction – Features – Components of Work Sheet – Create, Open and Delete Work Book & Work Sheet – Selecting Cells, Enter and Deleting Data – Functions of Excel – Types of Charts.

Unit-V: Micro Soft PowerPoint: Power Point Basics – Creating Presentation -View, Insert and Edit in Presentation – Formatting Presentation – Inserting Picture – Presentation of Graphics - Slid show in Presentation.

Text Book

1. Computer Application in Business and Management – Anathii Shashaayee & Shashaavee, Margham Publications, Chennai.

Reference Books

1. Microsoft, Office, Nellai Kannan.C. NELS Publication Thirunelveli.06
2. Computer Application in Business, Parameswaran .S. Chand.Company Ltd., New Delhi.
3. Introduction to Information Technology – IITL Education Solution Ltd.,
4. Windows, Ms Office & Internet Courseware – Orgid Soft System (P) Ltd.

Dr. CB ✓ - CB
(17/6/16)

(B.Com., 2015-2016 onwards)

Subject Code : 15AE 303
Hours : 06 1/2
Credits:5

**II-B.Com., III-Semester
Allied Course-I : ECONOMIC ANALYSIS**

Learning Objective: To expose the students of commerce to basic economic concepts and inculcate an analytical approach to the subject matter.

Unit-I: Definition of Economics – Law of Diminishing Marginal Utility – Law of Demand Elasticity of Demand – Price Elasticity – Consumer's Surplus.

Unit-II: Indifference Curve Analysis – Properties of Indifference Curve – Consumer's Equilibrium – Income effect, Substitution effect and Price effect

Unit-III: Cost concepts and Cost curves - Short run - Long run, Concept of Revenue: Shape of Revenue Curve under Perfect Competition and Imperfect Competition.

Unit-IV: Price and Output Decisions under different markets: Perfect Competition - Imperfect Competition – Monopoly – Discriminating Monopoly - Dumping – Monopolistic Competition.

Unit-V: Theories of Interest: Classical and Keynes Theory. Theories of Profit: Risk, Uncertainty and Dynamic Theory – Economic evils: Inflation and Deflation – Types, Causes and Remedies.

Text Book:

1. Business Economics - Dr. Vanmiha Vengatachalam & Noorjahan Asif
Learn Tech Publications, Trichy.

Reference Books:

1. Economic Analysis - Dr. S. Sankaran , Margham Publications, Chennai.
2. Economics - K.P. Sundaram. S Chand Publication, New Delhi.

Mrs R V M

(B.Com., 2015 - 2016 onwards)

Subject Code : 15 SCO 303

Hours : 2

Credits : 2

II-B.Com., III- Semester

Skill Based Course -III : ORGANISATIONAL BEHAVIOUR

Learning Objective: To impart necessary skill to the learners on how the behaviour influences organizational environment.

Unit-I: Meaning - Definition and Nature of Organizational behavior - Objectives of Organizational behaviour - Importance of Organizational behaviour - Organizational behaviour models - Hawthorne Experiments.

Unit-II: Individual Behavior - Factors Influencing Individual Behaviour - Group Behaviour. Meaning - Definition - Characteristics - Formation of Group - Type of Groups - Group Cohesiveness.

Unit-III: Motivation: Meaning - Definition - Nature and Characteristics - Importance - Maslow's Need Hierarchy Theory - Herzberg's Two Factor Theory.

Unit-IV: Personality - Definition - Determinants of Personality - Influence of Personality on Behaviour- Personality Development.

Unit-V: Leadership: Meaning - Definition - Characteristics - Importance - Qualities - Functions - Kinds of Leadership Styles.

Text Books:

1. Organisational Behaviour - Prof.J.Jayasankar,
Margham Publications, Chennai.

Reference Books:

1. Organisational Behaviour - L.M. Prasad, Sultan Chand, New Delhi.
2. Organisational Behaviour -S.N. Khanka, S. Chand Company, New Delhi
3. Organisational Behaviour - P.S.Narayan Rao
4. Organisational Behaviour -Luthans, McGraw Hill, New Delhi.

BVM

CA: 2015-2016 onwards)

Subject Code: 15ACCA 303
Hours: 9
Credits: 5II BCA
III-SEMESTER: FINANCIAL ACCOUNTING**Learning Objective:** To impart basic knowledge about the accounting concepts involved in financial accounting system.**UNIT-I: Accounting:** Meaning, Definition and Need - Book Keeping Vs Accounting - Branches of Accounting - Double Entry System - Accounting Concepts and Conventions - Types of Accounts - Accounting Rules - Journal - Ledger.**UNIT II: Subsidiary Books** + Benefits of Subsidiary Books - Preparation of ~~Individual~~ Subsidiary Books - Cash Book and Petty Cash Book - Imprest System - Journal Proper. (Simple Problems).**UNIT-III: Trail Balance:** Meaning, Definition and Objectives - Preparation of Trail Balance - Bank Reconciliation statement (Simple Problems).
*Trail***UNIT-IV: Final Accounts of Sole Traders** ^{ing} ~~ers~~ ^{Concern:} Meaning - Objectives - Trading Account- Profit and Loss Account - Balance Sheet - Preparation of Final Accounts (Problem with simple adjustment).**UNIT-V: Depreciation:** Meaning - Causes - Methods of Providing Depreciation: Straight Line Method and Diminishing Balance Method (Simple Problems).**Text Books**Financial Accounting - T.S. Reddy & A. Moorthy, Margham publications,
Chennai.**Reference Books**Advanced Accounts - MC. Shukla, TS. Grewal & S.C. Gupta, S. Chand & Company Ltd.,
New Delhi.

Advanced Accountancy - S.P. Jain & K.L. Narang, Kalyani publishers, New Delhi.

Advanced Accountancy - R.L. Gupta & M. Radhaswamy, Sultan Chand & Sons,
New Delhi.Introduction to Accountancy - T.S. Grewal, S. Chand & Company Ltd.
New Delhi.

(B.Com., 2015-2016 onwards)

Subject Code : 15CO 406 /
Hours : 6/week
Credits:6

II-B.Com., IV-Semester
Core Course -VI : COMPANY ACCOUNTS-II

Learning Objective: To provide adequate knowledge on the advanced areas in Company Accounts.

Unit-I: Amalgamation and Absorption: Meaning and Definition – Practical Problems – Purchase Consideration – Methods.

Unit-II: External Reconstruction of Companies (Excluding Inter Company Owing) and Internal Reconstruction.

Unit-III: Holding Company Account: Consolidated Balance Sheet (Excluding Chain and Cross Holding)

Unit-IV: Accounts of Banking Companies (New Format).

Unit-V: Accounts of Insurance Companies: Life Insurance – General Insurance (New Format).
International Accounting Standards – AS1, AS2, AS3, AS4 & AS5 .

Text Book

1. Corporate Accounting - T.S. Reddy & A. Murthy, Margham Publication,
Chennai.

Reference Books

1. Advanced Accounts - M.C. Shukla & T.S. Grewal, S.Chand & Company Ltd.,
New Delhi.
2. Advanced Accounting - Jain & Narang, Kalyani Publishers, New Delhi.
3. Corporate Accounting - R.L. Gupta & Radhasamy, Sultan Chand & Sons,
New Delhi.

05/12/19

(B.Com 2015 - 2016 onwards)

15 COE 402
Subject Code: 15AE 404
Hours: 4 / week
Credits: 4

II B.Com IV- Semester

✓ Elective Course - II: ENTREPRENEURIAL DEVELOPMENT

Learning Objective: To offer the students a conceptual and applied knowledge about entrepreneurship.

UNIT-I: Entrepreneur: Meaning, characteristics, functions, qualities and types of Entrepreneur - Entrepreneurship Role in Economic Development.

UNIT-II: Women Entrepreneurship: Concept, Functions, Growth, Problems and Limitations. EDP: Meaning, need and objectives, Course Contents and Curriculum of EDPs- Phases of EDP.

UNIT - III: Opportunity Identification: Types of Business Environment- Business Opportunities in Various Sector - Identification of Business Opportunities- Idea Generation- Product Identification. Formulation of Business plans: Meaning- Contents- Stages.

UNIT-IV: Project: Meaning- Classification- Implementation - Project Report - Project Appraisal: Concept and Methods. Financing of Enterprise: Meaning- need- Sources of Finance and sources of Market Information- DIC and Industrial Estates.

UNIT - V: Licensing: Procedure to start an Industrial Unit- Incentives and Subsidies of State and Central Government to SSI- Rural Entrepreneurship: Meaning- Need-Problems and Development.

Text Book:

1. Entrepreneurial Development - S.S. Khanka, S. Chand Limited, New Delhi.

Reference Books:

1. Entrepreneurial Development and Principles - Gupta and Srinivasan, Sultan Chand and Sons, New Delhi.
2. Dynamic of Entrepreneurial Development and Management - D. Vasanth Desai - Himalaya Publishing House Pvt. Ltd., Mumbai.

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Vasanth
8/12/13

(B.Com., 2015-2016 onwards)

Subject Code :

Hours : 6

Credits : 1.5

15AE 404

15CCE 402

Hours - 6 Hrs/week

II-B.Com., IV-Semester

✓ Allied Course -IV: ADVERTISING MANAGEMENT

Learning Objective: To provide basic idea on Advertisement and its management.

UNIT - I: Advertising: Meaning - Characteristics - Functions - Role - Classifications - Active participants in Advertising Industry - Advertising and Publicity - Advertising and Sales Promotion

UNIT - II: Creativity in advertising: Characteristics of creativity- Steps in the creativity process - Techniques for Creativity Thinking - Creativity strategies - Facets of creativity strategies - Slogan - Appeals: Types of Appeals.

UNIT - III: Advertising Copy design and layout Production - Purpose - Characteristics - Functions - Essentials of Good Layout - Steps involved in preparation of Layout - Principles of effective design and layout - Size of Advertisement - Printing process - Types.

UNIT- IV: Advertising Media: Importance - Types of Media - Importance - Weaknesses - Factors to be considered in selection of Media. Advertising Campaign - Steps in Planning and execution of the advertising campaign.

UNIT - V: Advertising Agency - Functions - Relationship between Advertiser and Advertising agency - Types of services - Factors to be considered in selection of Advertising agency. On-Line Advertising: Types - Role of Internet in advertising. Advertising Ethics and Code of Conduct - Indian codes of Advertising - Legal Control of advertising.

Text Book:

1. Advertising Principles and Practice-William D. Wells, Jo
- 2.

Reference Books:

1. Effective Advertisement marketing and sales Manatement. - Basita G.R and NR Sharma(1996). Mangal Theep publication. Jaipur.
2. Advertising theory and practice. - Kumar K.J, K.C.Setha. G.B. Subramanian and V.T. Suchank (1999), Himalayas publishing house, Mumbai.
3. Advertising and Salesmanship - P. Saravanel & S. Sumathi, Margham Publications, Chennai.

(UG -EDC : 2015 - 2016 onwards)

Subject Code : 15NMCO 401
 Hours : 2/week
 Credits: 2

UG: IV-Semester
 Non-Major Elective Course I
GENERAL COMMERCIAL KNOWLEDGE - I
 For B.A., Economics & BBA

Learning Objectives: To provide the basic idea to the non-commerce students on the basic of commerce.

Unit - I: Business: Meaning and Definition - Characteristics of Business - Objectives of Business - Qualities of Successful Businessman - Classification of Business activities.

Unit - II: Forms of Business Organization: Sole Trading - Features - Partnership Firm: Types of partners - Advantages and Limitations of Partnership Firm - Joint Stock Companies: Features and Kinds.

Unit - III: Transport and Communication: Functions of Transport - Modes of Transport - Communication: Meaning - Elements - Types.

Unit-IV: Bank: Definition - Classification - Functions of Commercial Banks - Functions of Reserve Bank of India.

Unit-V: Insurance: Meaning - Definition - Importance - Kinds - Principles - Types of Insurance.

Text Books:

1. Business Organisation & Management - Y.K. Bhushan, Sultan Chand & Sons, New Delhi.

Reference Books

1. General Commercial Knowledge - Dr. O. R. Krishnaswamy
2. Business Organisation - PK. Ghosh
3. Business Organisation - C.D. Balaji and Dr. G. Prasad, Margham Publications, Chennai.

Handwritten signature and date: 05/12/2022

II BCA
IV-SEMESTER: MANAGEMENT ACCOUNTING

Learning Objective: To make the non-commerce students aware about the management accounting.

UNIT-I: Management Accounting: Meaning, Scope and Functions- Distinction between Financial Accounting and Management Accounting - Financial Statement Analysis - Comparative Financial Statement - Common Size Statement - Trend Analysis (Simple Problems only)

UNIT-II: Ratio Analysis: Meaning, Classification of Ratios - Uses and Limitations of Ratio Analysis - Calculation of Ratios (Simple Problems only).

UNIT-III: Funds Flow Statement: Meaning, Objectives and Uses - Preparation of Funds flow Statement. Cash flow Statement: Meaning, Objectives and Uses - Preparation of Cash flow Statement [As per AS III] (Simple Problems only).

UNIT-IV: Marginal Costing: Meaning, Features and Merits - Break-even analysis (Simple problems only).

UNIT-V: Budget and Budgetary Control: Meaning - Advantages and Limitations of Budgetary Control - Preparation of Budget: Production Budget, Cash Budget and Flexible Budget (Simple problems only).

(Theory: 40% Problem: 60%)

Text Book

1. Management Accounting - R.K. Sharma & Shashi K. Gupta
Kalyani Publishers, New Delhi.

Reference Books

1. Management Accounting - Dr.S.N. Maheswari
Sultan Chand & Sons, New Delhi.
2. Management Accounting - T.S.Reddy & Y.Hari Prasad Reddy
Margham Publications, Chennai.
3. Management Accounting - RSN, Pillai & Mrs. Bhagawathi
S.Chand & Company Ltd., New Delhi
4. Management Accounting - Dr. A. Murthy & Dr. S. Gurusamy
Tata McGraw-Hill Publishing Company Limited
New Delhi
5. Management Accounting - Dr. R. Ramachandiran & Dr. R. Srinivasan
Sri Ram Publications, Trichy.

Verified by

I. A. R. —
05/12/2017

(B.Com., 2017 – 2018 onwards)

Subject Code :

Hours : 7

Credits: 5

III-B.Com., V- Semester
Core Course –VII: COST ACCOUNTING

15 CO 507

Learning Objectives: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment.

UNIT-I :Cost Accounting: Meaning - Definitions – Scope – Objectives – Advantages - Difference between Cost Accounting and Financial Accounting –Elements of Cost – Methods of Costing – Cost Sheet – Tender and Quotations.

UNIT-II

Material: Classification – Bin Card – Stores ledger – ABC Analysis - Objectives– Methods of Pricing Material Issues: FIFO, LIFO – Fixation of Stock Levels.

Labour Cost: Methods of Wage Payment – Time rate – Piece rate – Taylor's differential piece rate system – Halsey Plan – Halsey Weir Premium Plan and Rowan Plan.

UNIT-III : Overhead: Classification – Allocation, Apportionment and Absorption – Primary and Secondary Distribution of Overheads : Repeated Distribution and Simultaneous Distribution method only.

Reconciliation of Cost and Financial Accounts (Excluding Memorandum Reconciliation Account)

UNIT-IV : Process Costing: Features – Normal Loss – Abnormal Loss – Abnormal Gain (Excluding Joint Product and by-Product, Inter Process Profit and Equivalent Production)

UNIT-V : Contract Costing: Features – Profit on incomplete Contract – Escalation Clause – Cost plus Contract.

(Theory : 40% Problem: 60%)

Text Book

1. Cost Accounting – JAIN AND NARANG, Kalyani Publishers, Ludhiana

Reference Books

1. Cost Accounting – R.S.N PILLAI AND BAGAVATHI, S.Chand & Co. New Delhi

2. Cost Accounting – Dr. S.N .MAHESWARI, Sultan Chand & co . New Delhi

3. Cost Accounting – Dr. S. MAYILVAGANAN, Santhiya Pathipakam. Chennai

4. Cost Accounting – T.S. REDDY & Y. HARI PRASAD REDDY

Margham Publications . Chennai.

5. Cost Accounting Theory and Problems 26th Edition – MAHESWARI & MITTAL. A Mahavir Publication

(B.Com., 2017 - 2018 onwards)

Subject Code :

Hours : 6

Credits: **A**

III-B.Com., V- Semester
Core Course -VIII: AUDITING

1500 508

Learning Objective: To gain expert knowledge about the principles & practice of auditing and their application.

UNIT-I : Meaning and Definition of Auditing – Objectives of Auditing – Advantages and Limitations of Auditing – Classification of Audit. Investigation: Meaning - Definition – Objectives - Difference between Auditing and Investigation.

UNIT-II: Internal check and Internal control – Definition, Objectives . Internal control as regards receipts and payments– Audit Programme: Meaning – contents- Advantages and disadvantages – Audit Note Book – Contents – Working Paper.

UNIT-III: Vouching – Meaning and Objectives of vouching – Importance of Vouching – Vouchers – Essentials of a Voucher – Vouching of cash Receipt and cash Payments – Internal check system as regards purchases – Auditor's duty.

UNIT-IV: Verification and Valuation of Assets and Liabilities: Verification and valuation – Plant and Machinery, Furniture and Fixtures, stock. Verification of Liabilities: Creditors, Bills Payable, Share Capital, Reserves and Provisions.

UNIT-V: Provisions of the Companies Amendment Act 2013 relating to Qualifications, Disqualifications, Appointment, Resignation and Removal, Rights, Duties and Liabilities of an Auditor.

Text Book

1. A Hand Book of Practical Auditing - B.N.TANDON & S. SUDHARSANAN & S. SUNDHARABAHU
2. Principles of Auditing – B.N.TANDON (2009)

Reference Books

1. Auditing - Dr. T.S. SHARMA
2. Principles and practical of Auditing - DINGAR BAGARE
3. Text Book of Auditing - V.R. BATIA& K.C. BAGARDIA
4. Auditing Theory and Practice
- PARDEEP KUMAR BALDEV SACHDAO & JAGWANT SINGH

(B.Com., 2017 – 2018 onwards)

Subject Code :

Hours : 6

Credits: 4

III-B.Com., V- Semester
Core Course –IX: COMMERCIAL LAW

1500 509

Learning Objective: To give an exposure some of important commercial laws essential for an understanding of the legal implications of the business.

UNIT-I: Definition and Scope of Business Law. Indian Contract Act, 1872: Agreement - Kinds of Agreement. Contract: Definition, Classification of Contract - Essential elements of a valid contract.

UNIT-II: Performance and Discharge of Contract – Methods, Breach of Contract – Remedies - Quasi Contracts – Meaning and Types - Wagering Agreements- Contingent Contracts.

UNIT-III: Contract of Indemnity – Definition, Essentials of Valid Contract of Indemnity, Rights of Indemnifier and Indemnified. – Contract of Guarantee- Definition, Essentials, Kinds, Indemnity Vs Guarantee.

UNIT-IV: Bailment: Definition, Essentials, Kinds, Rights and Duties of Bailor and Baillee, Methods of Termination of Bailment - Pledge – Definition, Essentials, Rights and Duties of Pawnor and Pawnee

UNIT-V: Sale of Goods Act 1930- Definition, Essentials, Kinds of Goods, Sale Vs Agreement to Sell, Conditions and Warranties , Doctrine of Caveat Emptor – Exceptions. Sale by Non-Owners, Rights and Duties of an unpaid seller.

Text Book

1. Business Law – Dr. R.L. Nolakha
2. Commercial Law – N.D.Kapoor.

Reference Books

1. Mercantile Law – M.C. Shukla
2. Business and Industrial Laws – Dr. P.C. Tulsian
3. A text book of Mercantile Law – P.P.S. Gogna
4. Business law – R.S.N. Pillai and Bhagavathi.

(B.Com., 2017 – 2018 onwards)

Subject Code :
Hours : 6
Credits: 5

III-B.Com., V - Semester
Elective Course-III: BUSINESS MANAGEMENT

15 CoE 503

Learning Objective: To gain basic knowledge about the principles and theory of business management.

UNIT-I: Management: Meaning and Definition – Characteristics, Importance, Functions of management – Management Vs Administration – Management as an Art or Science – Management as a Profession – Importance of Management – Contributions to Management by Henry Fayol, F.W.Taylor.

UNIT-II: Planning and Decision Making: Nature and Characteristics of Planning – Importance – Steps in Planning- Features of a Good Plan- Management By Objectives (MBO). Decision Making- Types of Decisions- Decision Making Process – Strategy formulation.

UNIT-III: Organization: Meaning and Principles of Organization- Process of Organization- Importance of Organization- Organization chart. Forms of Organization.

UNIT-IV : Delegation and Decentralization: Authority and Responsibility- Elements of Delegation- Guidelines for Making Delegation Effective. Decentralization - Direction: Nature and Importance.

UNIT-V: Co-ordination and Control: Principles of Co-ordination – Process and Importance of Co-ordination. Control: Meaning – Characteristics- Importance – Steps – Techniques of Control.

Text Book

1. Business Organization & Management - SHARMA and GUPTHA
Kalyani Publishers, Ludhiana- 141008. 2001 Edition

Reference Books

1. Fundamentals of Business Management & Organization
- KOONTZ 'O' DONNELL.
2. Business Management – Dr. DINKAR PAGARE
Sultan Chand & Company Ltd, New Delhi- 110055. 2003 Edition
3. Modern Business Management – DR.C.B.GUPTHA
Sultan Chand & Company Ltd, New Delhi- 110055. 2003 Edition
4. Fundamentals of Management – L.M.Prasad



**Bharathidasan University
Tiruchirappalli- 620 024**

Candidates admitted in the Academic year 2011-2012 onwards

**FOR ALL UG COURSES
Soft Skills Development**

Learning Objective

Today's world is all about relationship, communication and presenting oneself, one's ideas and the company in the most positive and impactful way. This paper intends to enable students to achieve excellence in both personal and professional life.

Unit I

Know Thyself/ Understanding Self

Introduction to Soft skills-Self discovery-Developing positive attitude-Improving perceptions-Forming values

Unit II

Interpersonal Skills/ Understanding Others

Developing interpersonal relationship-Team building-group dynamics-Net working-Improved work relationship

Unit III

Communication Skills / Communication with others

Art of listening-Art of reading-Art of speaking-Art of writing-Art of writing e-mails-e mail etiquette

Unit IV

Corporate Skills / Working with Others

Developing body language-Practising etiquette and mannerism-Time management-Stress management

Unit V

Selling Self / Job Hunting

Writing resume/cv-interview skills-Group discussion- Mock interview-Mock GD - Goal setting - Career planning

Text Book

A book on development of Soft Skills Dr. K. Meena & Dr.V.Ayothi.
Soft Skills. Dr.K.Alex S.Chand & Company Ltd, Ram Nagar, New Delhi- 110 055

Reference Books

- (i) Developing the leader within you John c Maxwell
- (ii) Good to Great by Jim Collins
- (iii) The seven habits of highly effective people Stephen Covey
- (iv) Emotional Intelligence Daniel Goleman
- (v) You can win Shive Khera
- (vi) Principle centred leadership Stephen Covey

ster	Course	Credits	Hours Per Week	Code
	EA I	02	02	11 EA 401

Gender Studies

Common to all UG courses 11EA 501

GENDER STUDIES

OBJECTIVES

- To make boys and girls aware of each other's strengths and weaknesses.
- To develop sensitivity towards both genders in order to lead an ethically enriched life.
- To promote attitudinal change towards a gender balanced ambience and Women empowerment.

I. Concepts of Gender : Sex - Gender - Biological Determinism - Patriarchy - Feminism - Gender Inequality - Gender Division of Labour - Gender Stereotyping - Gender Sensitivity Gender Equity - Gender Mainstreaming - Empowerment.

II Women's Studies Vs Gender Studies : UGC's Guidelines - VII to XI Plans - Gender Studies : Conference and CEDAW - Exclusiveness and Inclusiveness.

III Areas of Gender Discrimination : Family - Sex Ratio - Literacy - Health - Governance - Work Vs Employment - Market - Media - Politics - Law - Domestic Violence - Sexual Harassment - State Policies and Planning.

IV - Women Development and Gender Empowerment : Initiatives - International Women's Year - International Women's Year - National Policy for Empowerment of Women - Women Empowerment Year 2001 - Mainstreaming Global Policies.

V Women's Movement and Safeguarding Mechanism :- In India National / State Commission for Women - All Women Police Station - Family Court - Domestic Violence Act - Prevention of Sexual Harassment at Work Place Supreme Court Guidelines - Maternity Benefit Act - PNDT Act - Hindu Succession Act 2005 - Eve Teasing Prevention Act - Self Help Groups - 73rd and 74th Amendment for Women's Reservation.

Assessment - CIA: 25 Marks & ESE : 75 Marks

Pattern of Question Paper

- | | | |
|-------------|--|---------|
| Section - A | 10 Short Answer Questions (Two from each unit) | 10X2=20 |
| Section - B | 5 Short Essays (either....or....type from each unit) | 5X5=25 |
| Section - C | Essays 3/5 (one from each unit) | 3X10=30 |

(UG -EDC : 2017 - 2018 onwards)

Subject Code : 15NMCO 502
Hours : 2
Credits:2

UG: V-Semester
Non-Major Elective Course II
GENERAL COMMERCIAL KNOWLEDGE - II

Learning Objective: To acquaint the students with channels of distribution, foreign trade, negotiable instruments, storage and advertisement.

Unit -I: Channels of Distribution: Meaning and Definition - Types of Channels of Distribution - Factors deciding channels of distribution.

Unit-II: Cheque: Definition and Features of Cheque - Crossing of Cheque - Types of Cheque - Digital Banking.

Unit-III: Advertisement: Meaning and Definition - Kinds of Advertising - Medias of Advertisement.

Unit- IV: Consumer Buyer Behaviour: Meaning of Buyer - Factors involved in Buying decision - Factors determining buyer behavior - Process of buying.

Unit - V: Consumer Protection Act 1986: Objectives of the Act - Rights of Consumers - Forum.

Text Book

1. Business Organisation & Management - Y.K. Bhushan, Sultan Chand & Sons,
New Delhi.

Reference Book

1. General Commercial Knowledge - Dr. O. R. Krishnaswamy

B.Com., 2017 – 2018 onwards)

Subject Code : 15CO 610 ✓

Hours : 6

Credits: 5

III-B.Com., VI- Semester

Core Course –X : MANAGEMENT ACCOUNTING

Learning Objective: To gain understanding and to provide working knowledge of management accounting.

UNIT-I : Meaning, Definition, Nature and Characteristics, Scope, Objectives, Advantages and Limitations of Management Accounting. Distinction between Management Accounting and Financial Accounting –Distinction between Management Accounting and Cost Accounting- Financial Statement Analysis: Comparative Statements- Common Size Statements- Trend Percentages.

Unit-II: Ratio Analysis: Meaning – Definition - Advantages - Types of Ratios.

UNIT-III: Funds Flow Statement and Cash Flow Statement (As per Accounting Standard - III).

UNIT-IV: Marginal Costing - CVP Analysis – Break Even Analysis- Managerial Applications.

UNIT-V: Budgeting and Budgetary Control: Production Budget- Flexible Budget- Cash Budget. Capital Budgeting: Meaning and importance- Methods of Appraising Capital Budgeting: Pay-back Period – Accounting Rate of Return (ARR) - Discounted Cash Flow (DCF) Technique – Net Present Value (NPV).

Theory : 40%

Problem: 60%

Text Book

1. Management Accounting- SHASHI K. GUPTHA & R.K. SHARMA.
Kalyani Publishers, Ludhiana- 141008. 2001 Edition

Reference Book

1. Management Accounting- Dr. R. SRINIVASAN & Dr. R.RAMACHANDRAN
Sri Ram Publications, Trichy
2. Management Accounting- T.S. REDDY. & Y. HARIPRASAD REDDY.
Margham Publicatins, Chennai-600017.
3. Management Accounting- R.S.N. PILLAI & BAGAVATHI.
S.Chand & Company Ltd, New Delhi

(B.Com., 2017 - 2018 onwards)

Subject Code : 1500 611
 Hours : 6
 Credits : 5

III-B.Com., VI- Semester
 Core Course -XI: INCOME TAX LAW & PRACTICE

Learning Objective: To provide basic knowledge and equip students with application of principles and provisions of Income Tax.

UNIT-I: Basic Concepts: Assessee, Previous Year, Assessment Year, Person, Income and Total Income - Residential Status - Deemed Income - Income Exempted from Income Tax u/s 10.

UNIT- II: Income from Salary: Meaning and features of salary income - Composition of salary income - Treatment of Provident Fund - Allowances - Perquisites - Deductions - Computation of salary income.

UNIT-III: Income from House Property: Meaning and Basis of Charge - Income from House Property exempt from tax - Meaning of Actual Value - Computation of Actual Value - Deductions - Computation of Income from House Property: Let out Property - Self occupied Property - Partly Let out Property and Partly Let out & Self occupied Property - Deemed to be Let out Property.

UNIT-IV: Profit and Gain of Business or Profession: Meaning & Definition of Business and Profession - Computation of Business profit: Admissible deduction (u/s 30 to 37) - General deductions - Inadmissible expenses - Computation of Professional Income.

UNIT-V: Capital Gain^s and Other Sources: Capital Gain: Meaning and Kinds of Capital assets - Computation of Capital Gain: Cost of Acquisition and cost of improvement - Exemption of capital gains - Computation of Income from other sources.

(Theory : 40% Problem: 60%)

Text Books

1. DIRECT TAX & LAWS - GAUR & NARANG
2. Income Tax Law and Practice - Dr. S. Mayilvaganan.

Reference Book

1. Income Tax Law and Practice - DINKAR PAGRE
2. Income Tax Law and Practice - H.C. MEHROTRA & BAGAWATHIPRASAD
3. Students Guide to Income Tax - Dr. VINOD & K. SINGHANIA
4. Income Tax Law & Practice - T.S. REDDY. & Y. HARIPRASAD REDDY.

(B.Com., 2017 - 2018 onwards)

Subject Code : 15CO 612

Hours : 7

Credits: 5

III-B.Com., VI- Semester

Core Course -XII: COMPANY LAW AND SECRETARIAL PRACTICE

Learning Objective: To gain comprehensive knowledge of Companies Act with respect to corporate functions. (As per Companies Act, 2013)

UNIT-I: Definition of Company- Characteristics- Kinds of Companies - Distinction between Public Limited Company and Private Limited Company- Formation and Registration of Company - Memorandum of Association - Articles of Association - Alteration.

UNIT-II: Prospectus - Definition- Contents- Misstatement in Prospectus - Civil and Criminal liability - Application and Allotment of Share - Forfeiture of Shares - Duties of the company secretary with regard to issue of Prospectus.

UNIT-III: Company Meetings - Types of Meetings - Resolutions - Types of Resolutions -Duties of the secretary: before the meeting - at the meeting- after the meeting.

UNIT-IV: Winding Up: Meaning- Modes of Winding up - Appointment of Liquidator: Duties and Powers - Winding up Proceedings- Effects of Winding Up.

UNIT-V: Company Secretary: Definition - Qualification - Appointment - Rights, Duties and Liabilities - Dismissal of Company Secretary- Duties of the company Secretary regarding formation of a company.

Text Book:

1. Company Law - N.D.KAPOOR

Reference Book:

1. Company Law - M.C.SUKLA
2. Company Law - S.M. SHAH
3. Indian Company Law - AVTAR SINGH
4. Company Laws - P. SARAVANAVEL

(2008-2009 onwards)

A.V.C. COLLEGE (AUTONOMOUS)

VE: ~~VEE~~ VALUE BASED EDUCATION
(Common for ALL Under Graduate Courses)11VBC 601 /
08VBC 601Weekly 2 Hours ✓VI-SEMESTER2 Credits ✓HUMAN VALUES AND ETHICS
SYLLABUS

UNIT-I: **Introduction:** Value education and its Relevance to present day – Meaning of Value Education – Value education in Kural – Personal Values – Love – Compassion – Gratitude – Courage – Optimism - Friendship

UNIT-II: **Ethics:** Ethical Question for the Society – Overcoming Dilemma – Ethical and Ethics – Value System – Definition of Value – Categorization of Values – Method of Building – Value System – Desired and Desirable Values – Changing Values

UNIT-III: **War, Peace and Terrorism:** War – Avoiding wars – Terrorism – What is Terrorism – Perception of Terrorism – U.N. definition of Terrorism – Different Types of Terror Acts – Peace – Signs for an everlasting Peace.

UNIT-IV: **International Law and Human Rights:** Laws of States – International Laws – Human Rights – Implementing and Safeguarding Human Rights - The fundamentals of International law – International Law in Operation.

UNIT-V: **Happiness and Contentment:** Courage and Resilience – Love, Patience and Empathy – Relationship – Citizenship – Personal Values – Troubleshooting - Cultivating good manners – Being persuasive – Being Authentic.

Text Books:

1. Value Education - N.S. Raghunathan
Margham Publications, Chennai - 2010

Reference Books:

1. Human Values and Professional Ethics - Jayshree Suresh & B.S. Raghavan
(Value and Ethics of Profession) S.Chand & Company Ltd., New Delhi.
2009
2. Professional Ethics and Human Values - D.R. Kiran
Tata McGraw-Hill Publishing Company
Ltd., New Delhi - 2007

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A. V. C. College (Autonomous), Mannampandal – 609 305.
 Choice Based Credit System (CBCS)
 (For the Students Admitted from 2016 – 2017 onwards)
GENERAL INTEREST COURSE
ENVIRONMENTAL STUDIES

SEMESTER VI
SUBJECT CODE: 16ES 601

CREDIT: 2
HOURS: 2/WEEK

Unit: 1 The Multidisciplinary nature of environmental studies
 Definition, scope and importance. (2 lectures)
 Need for public awareness

Unit: 2 Natural Resources:
 Renewable and non-renewable resources:
 Natural resources and associated problems.

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
 - f) Land resources: Land as a resources, land degradation, man induced Landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.

(8 lectures)

Unit: 3 **Ecosystems**

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-

- a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)
- (6 lectures)

Unit 4 Biodiversity and its conservation

- Introduction - Definition : Genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- India as a mega-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

(8 lectures)

Unit 5 Environmental Pollution

Definition

Causes, effects and control measures of :

- a. Air Pollution
- b. Water Pollution
- c. Soil Pollution
- d. Marine Pollution
- e. Noise pollution
- f. Thermal Pollution
- g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.

(8 lectures)

Unit: 6

Social Issues and the Environment

- From 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.
- Environment 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.

(7 lectures)

Unit: 7

Concepts and Definitions of Disaster Management

- Hazard and Vulnerability profile of India
- Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management
- Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, Plans, programmes and legislation)

Unit: 8

III-Effects of Fireworks

- Man , Environment and Climate Change - Firework and Celebrations
Fireworks and Health Hazards - Types of Fire - Types and Uses of Fire Extinguishers - Firework and Safety - Creating Awareness on Reducing the Usage of Fireworks.

Unit: 9

Field Work

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

References

1. Agarwal, K.C. 2001 Environmental Biology. Hidi Public. Ltd Bikaner
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt Ltd, Ahmedabad 20013, India, E-mail: mapin@mapin.com(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
4. Clark R.S. Marine Pollution, Clarendon Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani E & Hepworth, M.T. 2001
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security, Stockholm Env. Institute Oxford University, Press 473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140 p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
12. McKinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
14. Miller T.G. Jr, Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum, E.P. 1971 Fundamentals of Ecology, W.B. Saunders Co. USA. 574 p
16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p
17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
22. Wagner K.D. 1998 Environmental Management, W.B. Saunders Co. Philadelphia USA 499 p

(M) Magazine (R) Reference (TB) Textbook

(B.Com., 2015 - 2016 onwards)

Subject Code: 170 CC 20
Hours: 5/week ✓
Credits: 5 ✓

I-B.Com., II- Semester
Core Course -III : FINANCIAL ACCOUNTING

Learning Objective: To make the students of commerce aware about the partnership accounts, hire purchase & installment system and fire insurance claim.

UNIT- I: Final Accounts of Partnership Firm: Capital Accounts of partners - Fixed Capital Method - Fluctuating Capital Method. Calculation of Interest on Capital and Interest on Drawing.

UNIT-II: Admission of a Partner - Retirement and Death of a Partner.

UNIT-III: Dissolution of a Partnership firm - Insolvency of a Partner - Garner Vs Murray - Piece meal Distribution.

UNIT-IV: Hire purchase and Instalment system

UNIT-V: Fire Insurance claims - Loss of stock - Consequential loss.

Text Books

1. Financial Accounting T.S. Reddy & A. Moorthy, Margham Publications, Chennai.
2. Introduction to Accountancy T.S. Grewal, S. Chand & Company Ltd., New Delhi.

Reference Books

1. Advanced Accounts - M.C. Shukla, T.S. Grewal & S.C. Gupta, S. Chand & Company Ltd., New Delhi.
2. Advanced Accountancy - SP. Jain & KL. Narang, Kalyani Publishers, New Delhi.
3. Advanced Accountancy - RL. Gupta & M. Radhaswamy, Sultan Chand & Sons, New Delhi.

(B.Com., 2015 – 2016 onwards)

Subject Code : 15 CC 204
Hours : 5/week
Credits:5

I-B.Com., II- Semester
Core Course –IV : MARKETING

Learning Objective: To provide basic knowledge on marketing theory and practice.

UNIT- I: Meaning and definition of Market and Marketing: Classification of Market - Scope of marketing - Functions of marketing - Marketing Mix - Market Segmentation: Bases and Benefits Social Responsibility of Marketing.

UNIT - II: Product: Feature - Classification of Goods - Product Policy: Product Planning and Development, Product line, Product Mix. Product Life Cycle -- Eco friendly Products.

UNIT - III: Pricing: Meaning and Definition - Importance - Objectives - Kinds of Pricing - Factors affecting Pricing.

UNIT-IV: Promotion mix: Advertising: Merits, demerits and Types of Advertising- Sales Promotion: Forms - Salesmanship - Qualities of Salesman - Importance of Green Packaging in sales promotion.

UNIT -V: Physical Distribution: Types of channels - Factors determining selection of a channel - Green Marketing.

Text Book

1. Marketing - RSN Pillai and Bhagavathi. S. Chand & Company Ltd., New Delhi.

Reference Books

1. Marketing Management, Analysis, Planning & Control- Philip Kotler
2. Marketing - Rajannair, Sultan Chand Publishers, New Delhi.
3. Marketing - Jayasankar, Margham Publications, Chennai.
4. Fundamentals of Marketing - W.J. Stanton, McGraw Hill Publishing House

(B.Com., 2015 – 2016 onwards)

Subject Code : 15 SCE 202
 Hours : 2/week
 Credits: 2

I-B.Com., II- Semester

Skill Based Course –II: Human Resource Management

Learning Objective: To impart the necessary skill for handling the Human Resource.

UNIT- I: Human Resource Management: Meaning and Definition - Scope of HRM
 Objectives – Functions of HRM, Human Resource Management Vs. Human Resource
 Development.

UNIT- II: Human Resource Planning: Meaning and Definition - Objectives -Benefits -
 steps in Human Resources Planning.

UNIT- III: Recruitment: Meaning and Definition of Recruitment - Sources. Selection:
 Meaning - Selection Process.

UNIT-IV: Training: Meaning of Training - Importance - Need - Types of Training.

Unit V: Performance Appraisal: Meaning - Objectives - Methods of performance
 Appraisal.

Text Book

1. Human Resource management - J. Jayasankar, Margham Publications, Chennai.

Reference Books

1. Human Resource Management - Dr.C.B.GUPTA
 Sultan Chand & Sons Educational Publishers, New Delhi - 110 002
2. Principles of Human Resource Management Prof. T. EUGINE
 Vrinda Publications (P) Ltd., New Delhi - 110 091
3. Human Resource Management (Text and Cases) - Dr. S.S. KHANKA
 S.Chand & Company Ltd., New Delhi - 110 055
4. Human Resource Management G.S. SUDHA
 Ramesh Book Depot, New Delhi.
5. Human Resource Management Dr. V. RADHA
 Prasanna Publishers, Chennai - 600 005

(M.Com., 2015 - 2016 onwards)

Subject Code: 15PCO101
Hours: 6
Credits: 5

I-M.Com. I Semester

Core Course I MODERN MARKETING

Learning Objective: To equip the learners about a comprehensive overview of the new development in marketing theory and practice.

Unit-I: Marketing: Meaning - Functions - Approaches. Modern Marketing: Concepts and Features - New Marketing Concepts: Social Marketing, Remarketing, Demarketing, Green Marketing and Marketing Myopia. Meaning and Bases of Market Segmentation - Meaning and Characteristics of Niche Marketing.

Unit-II: Consumer Behaviour: Meaning, Characteristics and Importance of Consumer Behaviour - Determinants of Consumer Behaviour. **Product:** Meaning - Product Line Decisions - Product Mix Decisions - Product Planning - New Product Development - Product Life Cycle - Branding - Green Packaging - Labeling.

Unit-III: Pricing: Pricing objectives - Factors affecting Pricing Decisions - Kinds of Pricing. **Physical Distribution:** Functions and Importance - Types of Different Channel Factors influencing Channels of Distribution - Channel Design Decisions.

Unit-IV: Promotion: Promotional Mix and Strategies - Forms of Promotion - Objectives and Kinds of Sales Promotion - Advantages and Kinds of Advertising - Kinds and Selection of Advertising Media - Personal Selling and Publicity.

Unit - V: Recent Trends in Marketing: Objectives and Benefits of E-Marketing - Types of E-Commerce • Consumerism: Meaning and Definition of Consumerism - Reasons for Consumerism - Legislation for Consumer Protection • Marketing Research: Meaning and Scope of Marketing Research - Objectives and Advantages of Marketing Research. Marketing Information System (MIS): Need for MIS.

Text Book

1. R.S.N. PILLAI and BHAGAVATHI. Marketing- S.Chand Co. New Delhi

Reference Books

1. Philip Kotler: Marketing Management, Analysis, Planning & Control
2. Raja Nair: Marketing, Sultan Chand Publishers, New Delhi.
3. Dr. L. Natarajan: Marketing, Margham Publications, Chennai.
4. Jayasankar Marketing - Margham Publications, Chennai.
5. W.J.Stanton - Fundamentals of Marketing - McGraw Hill Publishing House

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D. S. M. V.
& S. M. V.

Dr. S. M. V.
Dr. K. K. M.

(M.Com. 2015 - 2016 Onwards)

Subject Code: 15 PCG 102
Hours: 6
Credits: 5

I-M.Com., I- Semester

Core Course -II: MANAGEMENT ACCOUNTING

Learning Objective: To understand the importance of decision making, performances measures and apply tools for effective decision making in business.

UNIT I: Management Accounting: Meaning - Scope - Objectives - Uses and Limitations. Ratio Analysis: Meaning - Uses and Limitations - Classification of Ratios: Liquidity, Solvency, Profitability and Turnover Ratios.

UNIT II: Funds Flow Statement - Cash Flow Statement (As per Accounting Standard 3).

UNIT- III: Marginal Costing: Meaning and Features - Break-Even Analysis - Profit Planning - Make or Buy Decision - Optimum Product Mix.

UNIT IV: Capital Budgeting: Meaning and Significance - Appraisal Methods: Payback Period - Accounting Rate of Return - Discounted Cash Flow - Internal Rate of Return - Risk Adjusted Cut-off Rate or Method of Varying Discount Rate - Certainty Equivalent Method - Co-efficient of Variation Method.

UNIT - V: Standard Costing: Meaning and Features - Variance Analysis: Computation of Material, Labour, Overheads and Sales Variances.

Text Book

1. Management Accounting - R.K. Sharma & Shashi K. Gupta
Kalyani Publishers, New Delhi.

Reference Books

1. Management Accounting - Dr.S.N. Maheswari
Sultan Chand & Sons, New Delhi.
2. Management Accounting - T.S.Reddy & Y.Hari Prasad Reddy
Margham Publications, Chennai.
3. Management Accounting - RSN. Pillai & Mrs. Bhagawathi
S.Chand&Comapanyltd., New Delhi
4. Management Accounting - Dr. A. Murthy & Dr. S. Gurusamy
Tata McGraw-Hill Publishing Company Limited
New Delhi
5. Management Accounting - Dr. R. Ramachandiran & Dr. R. Srinivasan
Sri Ram Publications, Trichy.

(M.Com., 2015 - 2016 onwards)

Subject Code: 15 PCO 103
Hours: 6
Credits: 5

I-M.Com., I- Semester

Core Course-III: MANAGERIAL ECONOMICS

Learning Objective: To relate economic theory with modern business practices.

UNIT -I: Meaning and Nature of managerial economics - Scope of Managerial Economics - Managerial Economics and relationship with other subjects - Uses of managerial Economics - Role of managerial economist - Responsibilities of Managerial economist.

UNIT - II: Demand analysis: Law of Demand - Demand Determinants - Elasticity of Demand. Methods of demand forecasting - Managerial uses of Demand forecasting.

UNIT- III: Input ^{and} Output Decisions - Producer's Equilibrium - Meaning and properties of ISO quants and ISO cost - Meaning and Classification of Costs - Short run cost out-put relationship - Long run cost out-put ^{and} relationship - Cost curves.

UNIT- IV: Price ^{and} output decisions under different markets: Perfect competition - Imperfect competition - Monopoly - Discriminating Monopoly - Dumping - Monopolistic Competition - Oligopoly - Duopoly.

UNIT-V: Profit planning and forecasting - Break-even analysis - Managerial uses of Break-even analysis.

TEXT BOOK:

1. Managerial Economics - Dr.S.Sankaran. Margham Publications. Chennai.
2. Business Economics: Dr. Vanmiha Vengatachalam & Noorjahan Arif
3. Managerial Economics: Varshney and Maheswari

REFERENCE BOOKS:

1. Managerial Economics: PN.Chopra
2. Managerial Economics: R.Cavery, UK. Sudanayak, M.Girija, R.Mecnakshi

Dr. MS - *[Signature]*
Dr. BV - *[Signature]*

Ms. RV

(M.Com., 2015 - 2016 onwards)

Subject Code : 15 PCO 104

Hours : 6

Credits : 5

I M.Com. I Semester

Core Course-IV: ORGANIZATIONAL BEHAVIOUR

Learning Objective: To impart skills for managing and changing organizational behaviour.

UNIT-I: Organizational Behaviour: Meaning, Definition, Characteristics, Objectives and Importance - Concepts of OB-Nature of Organizational Behaviour-Different Models of Organizational Behavior-Key elements of OB-Disciplines contributing to OB-Hawthorne Experiments.

UNIT II: Individual Behavior: Factors influencing Individual Behaviour. Personality: Definition - Determinants of Personality Influence of Personality on Behaviour- Personality development. Perception: Definition Sensation and perception - Process of Perception Factors influencing the selection of Stimuli - Determinants of perception. Attitude: Definition Nature Formation of Attitude Measurements of Attitudes- Functions of attitudes. Values: Definition and types.

UNIT III: Group Behavior in organisation: Meaning and Definition Characteristics Reasons for Group Formation Types of Groups Stages of Group Development.

UNIT-IV: Motivation: Meaning Nature Importance Process - Maslow's Theory - Herzberg's Theory - Job Satisfaction: Meaning Determinants Consequences of Job Satisfaction Steps to improve Job Satisfaction. Leadership: Meaning and Definition Nature Importance Qualities Functions of leadership - Kinds of Leadership styles.

UNIT-V: Organisational Culture: Definition - Determinants - Characteristics - Types - Sustaining Organisational Culture. Climate: Definition - Distinction between Culture and Climate - Determinants- Impact - Measures to develop Organisational Climate Stress: Meaning Causes of Stress Managing Stress. Frustration: Meaning and Sources of Frustration - Manage Frustration. Organisational Conflicts: Meaning Causes Stages of Conflict Consequences of Conflicts Levels of Conflict. Counseling: Meaning Importance - Functions Types.

Text Book:

1. S.N. Khanka - ORGANISATIONAL BEHAVIOUR S. Chand Co. New Delhi.

Reference Books:

1. I.M. Prasad - ORGANISATIONAL BEHAVIOUR Sultan Chand & Sons
2. J. Jayasankar - ORGANISATIONAL BEHAVIOUR - Margham - Chennai
3. K.K. Ahuja - ORGANISATIONAL BEHAVIOUR Kalyani. Chennai
4. Stephen Robinson - ORGANISATIONAL BEHAVIOUR Pravin Education. New Delhi.
5. Shashi Gupta - ORGANISATIONAL BEHAVIOUR Kalyani. Chennai
6. John W. Newstrom & Keith Davis - ORGANISATIONAL BEHAVIOUR: HUMAN BEHAVIOUR AT WORK - Tata McGraw-Hill Publishing Company Limited. New Delhi

(M.Com., 2015 - 2016 onwards)

Subject Code: 15PCCE 101

Hours: 6

Credits: 4

I-M.Com., I- Semester

Elective Course -I: INVESTMENT MANAGEMENT

Learning Objective: To expose the students to understand and to know the avenues for investments and markets available for trading such investment.

UNIT I: Investment: Meaning and Definition - Nature of Investment - Objectives of Investment - Investment Media - Investment Principles - Investment Process.

UNIT II: Sources of Investment Information - New Issue Market (NIM) - Functions of NIM, Methods of Floating New Issues - Listing of Securities - Objectives of Listing - Advantages of Listing.

UNIT III: Secondary Stock Market - Features of Stock Exchange - Functions of Stock Exchange - Services of Stock Exchanges - Mechanics of Security Trading in Stock Exchange.

UNIT IV: Risk and Return concept - Causes of Risk - Risk classification - Measurement of Returns - Traditional Techniques and Modern Techniques - Credit Rating: Definition - Functions of Credit Rating - Benefits of Credit Rating - Limitations of Credit Rating - Key factors to be considered in Credit Rating.

UNIT - V: Securities and Exchange Board of India (SEBI): Origin - Structure - Objectives - Functions - Powers - SEBI Guidelines for Investment - Capital Market Reforms.

Text Book:

1. Dr. V.A. Avadhani - Investment Management - Himalaya Publishing House

Reference Books

1. C.Gopalakrishnan - Investment Management - Kalyani publishers.
2. Dr.L.Natarajan - Investment Management - Margham publishers.
3. V.K.Bhalla - Investment and port folio Management - S. Chand Company.
4. Dr. Gurusamy - Capital Market - McGraw Hill Companies

Dr. M.S. - 182

M.Sc. K.S. ✓

(M.Com. 2015 - 2016 Onwards) Subject Code: 15PCO 205

I-M.Com. II Semester

Hours: 6 Credits: 5

Core Course - V Human Resource Management

Learning Objective: To expose the students about the various mechanisms in HRM that contributes to the competencies of people in an organisation.

UNIT- I: Meaning and Definition of Human Resource Management - Features of HRM - Objectives of HRM - Functions of HRM - Importance of HRM - Organisation Design of HR Department - Qualities of Human Resource Manager - Role of Human Resource Manager - Evolution and Growth of HRM - Challenges to HRM.

UNIT- II: Human Resource Planning: Meaning and Definition - Need and importance - Objectives - Steps involved in Human Resource Planning - Factors Affecting Human Resource Planning - Barriers to Human Resource Planning - Pre-requisites for a Successful Human Resource Planning.

UNIT- III: Recruitment: Meaning and Definition - Features of a Recruitment Policy - Factors Affecting Recruitment - Sources of Recruitment - Methods of Recruitment. Selection: Meaning and Definition - Selection Process. Test: Meaning - Types of Tests - Characteristics of a Good Test. Interview: Meaning - Types of Interview - Guidelines for making the Interview Successful.

UNIT-IV: Training and Development: Meaning and Definition - Importance - Essentials of a Good Training Programme - Process of Training - Methods of Training. Incentive Systems: Meaning and Definition - Importance of Incentive Payments - Types of Incentive Schemes - Methods of Wage Payments.

UNIT V: Performance Appraisal: Meaning and Definition - Advantages - Process - Methods or Techniques - Problems in performance Appraisal - Steps to make performance Appraisal Effective. Promotion: Meaning and Purposes - Principles of a Promotion Policy: Seniority Based Promotion - Merit Based Promotion - Types of Promotion. Demotion: Meaning - Reasons for Demotions - Principles of Demotion Policy. Transfer: Meaning - Purposes and Types of Transfers.

Text Books

1. Human Resource Management - J.Jayasankar
Margham Publications, Chennai - 600 017
2. Human Resource Management - Gurpreet Randhawa
Atlantic Publishers & Distributors (P) Ltd., New Delhi - 110 027

Reference Books

1. Human Resource Management - Dr. C.B. GUPTA
Sultan Chand & Sons, New Delhi - 110 002
2. Principles of Human Resource Management - Prof. T. EUGINE
Vrinda Publications (P) Ltd., New Delhi - 110 091
3. Human Resource Management (Text and Cases) - Dr. S.S. KHANKA
S.Chand & Company Ltd., New Delhi - 110 055
4. Human Resource Management - G.S. SUDHA, Ramesh Book Depot
New Delhi
5. Human Resource Management - Dr. V. RADHA - Prasanna Publishers
Chennai - 600 005

(M.Com., 2015 - 2016 onwards)

Subject Code : 15 Pco 206 ?
Hours : 7/week
Credits: 5

I-M.Com., II- Semester

Core Course - VI : STATISTICAL TOOLS FOR BUSINESS DECISION MAKING

Learning Objective: To gain understanding on the statistical tools which are the foundation for analysis of business decisions.

UNIT- I: Statistics: Meaning and Definition - Origin and Growth - Functions, Scope and Limitations of Statistics.

UNIT- II: Correlation Analysis - Karl Pearson's co-efficient of correlation- Spearman's Rank correlation- Concurrent Deviation- Regression Analysis (Simple Problems only).

UNIT- III: Time Series Analysis: Meaning - Definition- Uses of Time Series -Secular Trend, Seasonal Variation- Cyclical variation - Irregular Variation-Graphic method - Semi Average method - Moving Average method - Method of Least square.

UNIT-IV: ~~Probability~~-Theoretical Distribution -Binomial, Poisson and Normal distributions.

UNIT- V: Student t Distribution- Chi-Square Distribution - Variance Analysis.

Text Books:

1. S.P. GUPTA - Statistical Methods- Sultan Chand, New Delhi

Reference Books:

2. Business Statistics - R.S. N. PILLAI & BHAGAVATHI S.Chand, New Delhi
3. Statistical Methods - S.C GUPTA - Sultan Chand & Sons

(M.Com. 2015 – 2016 Onwards)

Subject Code: 15 PCC 207
Hours: 6 ✓ THYB/week
Credits: 5 ✓

I M.Com. II Semester

Core Course –VII: COSTING SYSTEM AND COST CONTROL

Learning Objective: To gain understanding and to provide working knowledge of costing concepts, procedures and methods involved in cost ascertainment.

UNIT -I: Meaning and Objectives of Cost Accounting - Advantages and Limitations of Cost Accounting - Methods of Costing - Unit Costing: Main Features - Cost sheet Tenders. Cost Control: Meaning and Process of Cost Control - Advantages of Cost Control - Cost Control Techniques. Cost Reduction: Meaning and Advantages - Fields or Areas of Cost Reduction - Tools and Techniques of Cost Reduction - Distinction between Cost Control and Cost Reduction.

UNIT II: Job Costing: Features - Job Costing Procedures - Job Cost Sheet. Batch Costing: Features - Economic Batch Quantity. Contract Costing: Meaning - Features - Completed Contract Accounts - Profit on Uncompleted Contracts - Escalation Clause - De-escalation Clause - Cost plus Contracts.

UNIT III: Operating Costing: Meaning and Features - Operating Cost Sheet. Process Costing: Features - Process Accounts - Normal Loss, Abnormal loss and Abnormal Gain Accounts - Joint Products and by-Products - Inter-Process Profit - Equivalent Production.

UNIT- IV: Non - Integral Accounting System. Reconciliation of Cost and Financial Accounts: Causes for Disagreement in Profits - Procedure for Reconciliation - Reconciliation Statement - Memorandum Reconciliation Account.

UNIT - V: Integral Accounting System. Cost Audit: Meaning and Types - Objectives - Scope - Advantages - Differences Between Cost Audit and Financial Audit - Functions of Cost Auditor - Rights, Duties and Responsibilities of Cost Auditor.

Text Books

1. Cost Accounting (Principles and Practice) S.P. Jain & K.L. Narang
Kalyani Publishers, New Delhi 110 002
2. Cost Accounting R.S.N. Pillai & V. Bagavathi
S. Chand & Company Ltd. New Delhi 110 05

Reference Books

1. Cost Accounting T.S. Reddy & Y. Hari Prasad Reddy
Margham publications, Chennai - 600 017
2. Cost Accounting A. Murthy & S. Gurusamy
TATA McGraw Hill Publishing Company Ltd. New Delhi 110 008
3. Tulsian's Cost Accounting Dr. P.C. Tulsian
S. Chand & Company Ltd. New Delhi 110 055

(M.Com., 2015 - 2016 onwards)

Subject Code: 15 PCE 20
Hours: 6 Hrs/week
Credits: 4

I-M.Com., II-Semester

Elective Course -II: E-COMMERCE

Learning Objective: A student should become familiar with mechanism for conducting business transactions through electronic means.

UNIT I: Concept of E-Commerce: Traditional Commerce Vs. Electronic Commerce
Advantages, disadvantages and Needs of E-Commerce - Driving force of E-Commerce-
Evolution and Growth of E-Commerce in India and World. - Forms of E-Commerce.

UNIT II: Application Areas: Electronic Banking, Electronic Trading, E-learning, E-Job
Market, E-Broking, E-tailing, E-Tourism and E-Agriculture - Providers and Users.

UNIT III: E-Commerce to Internet - Commercialization of Internet - Internet
Governance - Information Super Highway - Web servers, Web browsers, WWW, Web
pages, URL's, e-mail, FTP, telnet, modems and ISP's, TCP & IP, Smart Services: HiFi,
WiFi, Whatsapp and Viber.

UNIT IV: E-Commerce: Electronic Data Interchange (EDI) - Components & EDI
Standards - Search engines - Digital currency, e-cash, e-Cheques, credit card, charge card
Internet Security: Digital certificate - Digital signatures - Encryption and Decryption.

UNIT V: E-marketing: e-marketing mix - e-product, e-price, e-place, e-promotion &
e-Advertising, Online shopping and Telemarketing - E-Payments: EFT EMT.
e-Security: Firewall & Antivirus, Cyber Crime & Cyber Law, Issues Relating
e-Commerce Environment.

Text Book:

1. K. Abirami Devi & Alagammai E-Commerce, Margham publication, Chennai.

Reference Books:

1. D.K. Saxena, **The E-Commerce Guide**, Global India Publications Limited.
2. Dr. Kaushal Iyyer, **The E-Commerce Book: Building the E-Empire**, Global India Publications Limited.
3. Dr. Ravi Kala Kota, Marcia Robinson, **E-Business'**, Pearson education, 2000.
4. David Whitely, **E-Commerce Strategy Technologies and Applications**, TATA McGraw Hill Edition, New Delhi
5. Dr. Ravi Kala Kota, **Frontiers of E-Commerce**, Pearson, New Delhi, 2002.
6. E-Commerce - Dr. Srinivasavalappan, Sultan Chand, New Delhi.

M.Com., 2015 - 2016 onwards)

Subject Code : 15PCO 308
Hours : 7
Credits : 5

II-M.Com., III- Semester

Core Course - VIII: INCOME TAX LAW & PRACTICE

Learning Objective: To gain a working knowledge regarding computation of taxable income and tax liability pertains to individuals.

Unit - I: Basic Concepts - Income, Assessee, Previous year, Assessment year, Person, Agricultural Income - Charge of Income Tax - Residential Status of an individual and incidence of Tax liability, Income exempted from Tax.

Unit - II: Salaries: Chargeability - Meaning - Allowance - Perquisites - Profit in-lieu of salary: Gratuity - Pensions - Leave Encashment. Deductions.

Unit - III: Income from House Property, Chargeability - Annual Value, Let-out House Property - Self Occupied House Property and Deductions.

Unit - IV: Income from Business and Profession, Chargeability - Income Taxable under Business or Profession - Computation of Profits and Gains - Deductions expressly allowed and disallowed - expenses allowable under certain restrictions - deemed incomes.

Unit - V: Capital gain: Chargeability - capital Assets - Transfer - cost of acquisition - Exemption - Income from other Sources: Chargeability - Income Specifically chargeable under the head - Other Income Chargeable - Deductions Set Off and Carry forward of losses- Clubbing Income - Deductions from Gross Total Income - Assessment of Individual.

Text Book:

Income Tax Law and Practice - Dr S.Mayilvaganan, SciTech Publication (India) Pvt.Ltd., Plot. No. 52, D., No. 2/619, First Main Road, VGN Nagar, Iyyappanthangal, Chennai - 600 056.

Reference Books:

- Direct Tax & Law- Gaur & Narang, Kalyani Publishers, New Delhi.
- Income Tax Law and Practice - Dr. Dinker Bagre Sahitya Bhawan Publications, Agra.
- Income Tax Law and Practice - H.C.Mehrotra & Bagawathiprasad, Taxmann Publication, New Delhi.
- Students Guide to Income Tax - Dr.Vinod & K.Singhania, Taxmann Publication, New Delhi.
- Income Tax Law and Practice - T.S.Reddy & Y.Hariprasad Reddy, Margham Publications, Chennai.

Dr. K.M.M

(M.Com. 2015 - 2016 onwards)

Subject Code: 15PCO 309
Hours: 7
Credits: 5

II M.Com. III Semester

Core Course - IX: STRATEGIC MANAGEMENT

Learning Objective: To make the students to understand the major aspects of strategic management.

UNIT - I: Strategy: Meaning - Levels - Strategy Vs Policy - Strategy Vs Tactics. Strategic Management: Features - Approaches - Process - Benefits and Limitations. Role of Participants in Strategic Management - Strategic Management in Non-Business Organizations -Strategic Decisions: Meaning and Characteristics.

UNIT - II: Strategy Formulation: Meaning - Concept of Mission, Vision and Purpose - Components of a Mission Statement - Role of Mission in Strategic Formulation - Objectives - Classification - Importance- Affecting Factors - Stakeholder Approach - Social Responsibilities of Business - Meaning and Components of SWOT Analysis.

UNIT-III: Strategy Implementation: Meaning - Steps - Approaches - Steps in Procedural Implementation - Factors causing unsuccessful implementation. Management By Objectives (MBO): Meaning and steps. Strategic Leadership: Meaning - Role of Leadership in Strategy Implementation - Leadership Styles.

UNIT - IV: Strategic Evaluation and Control: Meaning-Role-Participants-Criteria- Types and Techniques -Strategic Control Vs Operational Control - Barriers in Strategic Evaluation and Control -Role of Organizational Systems in Strategic Evaluation and Control. Management By Exception (MBE): Meaning - Basic Ingredients - Benefits.

UNIT - V: Mergers and Acquisitions (M&As): Meaning - Types - Advantages and Disadvantages-Reasons. Globalisation: Meaning-Essential Conditions - Obstacles - Favouring Factors - Globalization Strategies. Diversification Strategy: Meaning-Pattern-Reasons. Strategic Alliance: Meaning -Types-Reasons.

Text Books

1. Business Policy: Strategic Management - Dr. L.M. Prasad
Sultan Chand & Sons
New Delhi - 110 002

Reference Books

1. Business Policy and Strategic Management - Francis Cherunilam
Himalaya Publishing House
Mumbai - 400 004

(M.Com., 2015 - 2016 onwards)

Subject Code: 15PCO 310
Hours: 6
Credits: 5

II-M.Com., III-Semester

Core Course -X: RESEARCH METHODOLOGY

Learning Objective: To provide the students a broad understanding of the main elements of the research process.

UNIT-I: Research: Meaning - Objectives and Types of Research - Research Process - Criteria of Good Research - Uses of Social Science Research - Limitations of Research.

UNIT -II: Research Problem: Meaning - Selection of Research Problem - Sources of Research Problem - Process of Identification Research problem - Techniques involved in Defining a Problem. Review of Literature: Meaning - Purpose - Sources - Note taking.

UNIT-III: Research Design: Meaning - Need for Research Design - Features of a Good Research Design - Contents of a Research Design. Hypothesis: Meaning - Functions - Sources - Types and Characteristics.

UNIT-IV: Methods of Data Collection: Primary Data: Sources of Data - Tools for collecting Primary Data - Distinction between Questionnaire and Schedule - Pre test - Pilot study. Secondary Data: Purpose and Sources. Sampling: Methods of Sampling - Features of a Good Sample Design - Sample size and its determinants.

UNIT-V: Report Writing: Interpretation: Meaning - Need and Techniques of Interpretation. Report Writing: Meaning of Report Writing - Types of Report - Significance of Report Writing - Contents of Research Report.

Text Books:

Research Methodology - C. R. Kothari, New Age International (P) Limited, Publishers, New Delhi.

Reference Book:

1. Research Methodology - Dr O.R Krishnaswami - Himalaya Publishing house New Delhi.
2. Research Methodology - P. Saravanavel, Kitab Mahal Distributors, Allahabad - 211001.

Dr GRS
SMV

(M.Com., 2015 - 2016 onwards)

Subject Code: 15PCE 303

Hours: 6

Credits: 4

II-M.Com., III-Semester

Elective Course -III: OFFICE AUTOMATION TOOLS /

Learning Objective: To provide an exposure to the use of MS Office package.

UNIT - I: Microsoft Office: Introduction - Components, importance and uses of MS Office: Microsoft Windows: Windows fundamental - Windows Accessories - Internet, Email and WWW.

UNIT - II: Micro Soft Word: Micro soft Word Basics - Typing editing - Formatting Text - Page layout - Mail Merge - Document Management.

UNIT - III: Micro Soft Excel: Introduction to Excel - Formatting and printing, Worksheet - various Functions of Excel - Charts.

UNIT - IV: Micro Soft Power Point: Power Point Basics - Creating Presentation -View, Insert and Edit in Presentation - Formatting Presentation - Inserting Picture - Presentation of Graphics - Slid show in Presentation.

UNIT - V: Basic Concept of Microsoft Access: Concept of Database and RDBMS - Create, Opening and Closing Database. Tables: Editing Tables - Data types - Queries. Forms and Reports in Microsoft Access.

Text Book:-

1. Nellai Kannan C. Microsoft, Office, NELS Publication Thirunelveli 06

Reference Books:

1. Parameswaran, Computer Application in Business, S. Chand.
2. Computer Application in Business and Management - Anathii Shashaayee & Shashaayee
3. Windows, Ms Office & Internet Courseware - Orgid Soft System (P) Ltd
4. Introduction to Information Technology - ITI, Education Solution Ltd

Dr. G. K. V.

(M.Com. 2015 - 2016 onwards)

Subject Code: 15PCOE 303

Hours: 6

Credits: 4

B-M.Com., III- Semester

Elective Course -III: OFFICE AUTOMATION TOOLS /

Learning Objective: To provide an exposure to the use of MS Office package.

UNIT - I: Microsoft Office: Introduction - Components, importance and uses of MS Office. Microsoft Windows: Windows fundamental - Windows Accessories - Internet, Email and WWW.

UNIT - II: Micro Soft Word: Micro soft Word Basics - Typing editing - Formatting Text - Page layout - Mail Merge - Document Management.

UNIT - III: Micro Soft Excel: Introduction to Excel - Formatting and printing Worksheet - various Functions of Excel - Charts.

UNIT - IV: Micro Soft Power Point: Power Point Basics - Creating Presentation - View, Insert and Edit in Presentation - Formatting Presentation - Inserting Picture - Presentation of Graphics - Slid show in Presentation.

UNIT - V: Basic Concept of Microsoft Access: Concept of Database and RDBMS - Create, Opening and Closing Database - Tables Editing Tables - Data types - Queries - Forms and Reports in Microsoft Access.

Text Book:-

1. Nollari Karayya C. Microsoft Office, NELS Publication Thirunelveli, TN

Reference Books:

1. Parameswaran, Computer Application in Business, S Chand
2. Computer Application in Business and Management - Ananthi Shashavee & Shashavee
3. Windows, Ms Office & Internet Courseware - Orgid Sier System (P) Ltd
4. Introduction to Information Technology - III. Education Solution Ltd

Dr. G. K. V

(PG EDC 2015 – 2016 onwards)

Subject Code : 15EDCO 302
Hours : 4
Credits:2

II PG. III- Semester
Extra Disciplinary Course - II
MARKETING

Learning Objective: To make the awareness about the basic concepts of marketing to non-commerce students.

- Unit-I:** Market: Meaning – definition - Importance – Types of Market – Meaning and definition of Marketing - scope of marketing - Functions of marketing - Marketing Mix. Market Segmentation - Bases and Benefits.
- Unit-II:** Product - Feature: Classification of Goods - Product Policy: Product Planning and Development. Product line. Product Mix. Product Diversification. Product Modification. Product Life Cycle.
- Unit -III:** Pricing - Meaning & Definition - Importance - Objectives - Kinds of Pricing - Factors affecting Pricing.
- Unit - IV:** Promotion: Advertising – Objectives - Merits and demerits -Kinds of advertising - Advertisement Media - Sales Promotion - Forms - Salesmanship - Qualities and Training of Salesman.
- Unit -V:** Physical Distribution - Types of channels - Factors determining selection of a channel. Buyer Behaviour: Meaning and Definitions – Factors involved in buying decision – Factors determining the buyer behavior.

Text Book:

1. Marketing- RSN PILLAI and Bhagavathi – S.Chand Co. New Delhi.

Reference Books:

1. Marketing Management, Analysis, Planning & Control- Philip Kotler
2. Marketing – Rajannair, Sultan Chand, New Delhi.
3. Marketing - Dr.L.Natarajan – Margham Publications, Chennai.
3. Marketing – Jayasankar- Margham Publications, Chennai.
4. Fundamentals of Marketing -WJ.Stanton – McGraw Hill Publishing House

Dr. K.K

(M.Com., 2015 - 2016 onwards)

Subject Code: 15P20 411
Hours: 7/week
Credits: 5

II-M.Com., IV-Semester
Core Course -XI: ADVANCED CORPORATE ACCOUNTING

Learning Objective: To help the students to acquire the conceptual knowledge and to learn the techniques of preparing corporate accounting.

UNIT -I: Amalgamation, Absorption and External Reconstruction of Companies - Internal Reconstruction.

UNIT -II: Accounts of Banking Companies (New format) - Profit & Loss A/c and Balance Sheet - NPA - Rebate on Bills Discounted.

UNIT -III: Holding Company Accounts including Inter Company Owings.

UNIT -IV: Accounts of Insurance Companies (New Format) - Life Insurance and General Insurance.

UNIT -V: Human Resource Accounting - Accounting for price level changes - Social Responsibility Accounting - Concept of AS1, AS2, AS3, AS4 & AS5 (Excluding Problems).

Text Book:

Corporate Accounting - T.S.Reddy & A.Murthy, Margham Publication, Chennai.

Reference Books:

Advanced Accounting - M.C Shukla & T.S.Grewal, S.Chand & Company Ltd., New Delhi

Advanced Accounting - Jain & Narang, Kalyani Publishers, New Delhi.

Advanced Accounting - R.L.Gupta & Radhasamy, Sultan Chand & Sons, New Delhi.

(M.Com., 2015 - 2016 onwards)

Subject Code: 15 PCO 412
Hours: 7/week
Credits: 5

II-M.Com., IV-Semester
Core Course -X: FINANCIAL MANAGEMENT

Learning Objective: To impart to the students the basic information on managing finance in business organisation.

UNIT -I: Financial Management: Meaning, Objectives, and Functions - Finance Decision - Finance Functions - Cost of Capital, Features, Importance, Classification and Computation of Cost of Capital.

UNIT-II: Capital Structure: Meaning, forms and Theories of Capital Structure - Capital Structure Planning - Determinants of Capital Structure.

UNIT -III: Leverages: Meaning - Concept - Types of Leverages - Financial, Operating and Combined Leverages - Cash Management - Meaning - Objectives - Cash budget.

UNIT-IV: Working Capital Management: Meaning, Concept, Types, Need, Importance, Sources of Working Capital, Factors determining Working Capital needs - Methods of calculating Working Capital requirements.

UNIT -V: Dividend Policy - Meaning - Determinants - stability - Forms of dividend - Walter's Model - Gordon's Model - Modigliani Miller Model.

Text Book:

Financial Management - S. N. Maheswari, Sultan Chand & Sons, 23, Daryaganj, Ansari Road, New Delhi 110002

Reference Books:

1. Financial Management -I. M. Pandey Sultan & Chand, Publication, New Delhi.
2. Financial Management - Dr. Ramachandran & Dr.Srinivasan, Sri Ram Publications, Trichy.
3. Financial Management - R.K. Sharma & Shashi K Gupta, Kalyani Publishers, New Delhi.

(M.Com. 2015 - 2016 Onwards)

Subject Code: 15PCO 413
Hours: 7/week ✓
Credits: 5

II M.Com. IV Semester
Core Course XIII: INTERNATIONAL TRADE PROCEDURE AND DOCUMENTATION

Learning Objective: To expose the students to the international business scenario and trading environment.

UNIT-I: Foreign Trade: Meaning - Benefits and Detrimental Effects of Foreign Trade - Prospects of Foreign Trade - Recent Trends in World Trade. Exchange Control: Objectives and Methods. WTO: Objectives and Functions - Principles of Trading System under WTO.

UNIT - II: International Commercial Terms (Incoterms): Meaning and Scope - INCO terms for Carriage By Sea Transport - INCO terms for Carriage by other mode of Transport. Terms of Trade: Meaning and Importance - Different Concepts of Terms of Trade - Factors Influencing Terms of Trade - Problems of Measurement of Terms of Trade - Causes of Unfavourable Terms of Trade - Remedial Measures.

UNIT-III: Export procedures - Export Documents: Commercial Invoice - GR Form - Letter of Credit - Bill of Exchange - Shipping Bill - Marine Insurance Policy - Bill of Lading. Quality Control and Pre shipment Inspection: Objectives - Institutional Set up - Methods of Inspection.

UNIT - IV: Export Incentives and Assistance: Meaning and Advantages - Export Promotion Measures - Incentives and facilities to Exporters - Duty Drawback facility - Documents required for it. Letter of Credit: Features, Types and Advantages - Functions of EXIM Bank - Role of ECG in Export Finance.

UNIT - V: Import procedures - Import Documents: Certificate of Origin - Consular Invoice - Quality Control Certificate - Documentary Bill - Delivery Order - Mate's Receipt - Bill of Entry. Customs Clearance for Imports - Export Policy Measures.

Text Books

1. International Trade and Export Management - Francis Cherunilam
Sultan Chand & Sons
New Delhi

(M.Com., 2015 - 2016 onwards)

II-M.Com., IV- Semester

Core Course -XIV: COMPUTERIZED ACCOUNTING WITH TALLY

Subject Code: 15PCO

Hours: 05/week

Credits: 5

Practical code

15PCOP 41

Pr: 2/week

414

Learning Objective: To expose the students in TALLY with accounting.

UNIT - I: Basic Accounts - Manual Accounting Vs Computerized Accounting - Gate way of Tally - Company creation - Classification of Accounts: Groups & Ledgers - Trial Balance - Final Accounts.

UNIT - II: Voucher Entry - Types of Vouchers - Receipt Voucher, Payment Voucher, Journal Entry, Contra Entry, Sales Voucher and Purchase Voucher.

UNIT-III: Basic Inventory - Inventory Master - Inventory Voucher - Invoicing - Reports - Sales Purchase Analysis - Stock Journal Reports.

Unit - IV : Advanced Tax with Tally - VAT & CST - Budget & Control - Tax Deducted at Source (TDS)

UNIT - V : Report Printing - Creating payroll master - Generating Pay roll Reports. Internet Connectivity - E-mail - Web Browser - Latest Accounting Software.

Text Book:

1. S. Palanivel, TALLY Accounting Software, Margham Publications- Chennai

Reference Books:

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 72, BPB Publications
2. V. Sundaramoorthy, Tally 72, Volumes I & II, Genesis - VBSE Pvt. Ltd.
3. Learning TALLY ERP 9 - Volume I, II, III, IV. From TALLY India Pvt. Ltd.
4. V. Mohan Kumar, Computer Application in Business.

A.V.C.COLLEGE (AUTONOMOUS)
MANNAMPANDAL, MAYILADUTHURAI
M.COM – SEMESTER – IV

(For candidates admitted to the course under CBCS Pattern from 2015-2016)

Code	Title of the paper	Hrs	Credits	Marks (CIA +ESE)
ISPCOP415	Practical - Computerized Accounting with tally	2	2	40+60

Objectives:

- ❖ To acquire knowledge on Tally Accounting Package.
- ❖ To learn the method of Preparation of Accounting and Inventory Report.

Tally:

Creation of ledgers under appropriate groups and ledgers show the trial balance, P & L Account and Balance sheet.

Enter the Financial transactions through voucher Entry.

Record the Transactions in the corresponding Inventory Vouchers.

Preparation of Budget.

Preparation of VAT Transactions.

Creation of Payroll.

(PG EDC 2015 - 2016 onwards)

Subject Code: 18 EDC 20
Hours: 4/week
Credits: 2

I-PG EDC II-Semester
Extra Disciplinary Course - I

ENTREPRENEURIAL DEVELOPMENT

Learning Objective: To acquaint the students a conceptual and applied knowledge about entrepreneurship.

UNIT-I: Entrepreneur: Meaning, characteristics, functions, qualities and types of Entrepreneur-Entrepreneurship Role in Economic Development.

UNIT II: Women Entrepreneurship: Concept, Functions, Growth, Problems and Limitations. EDP: Meaning, need and objectives, Course Contents and Curriculum of EDPs- Phases of EDP.

UNIT III: Opportunity Identification: Types of Business Environment- Business Opportunities in Various Sector- Identification of Business Opportunities- Idea Generation- Product Identification. Formulation of Business plans: Meaning- Contents- Stages.

UNIT-IV: Project: Meaning- Classification- Implementation- Project Report- Project Appraisal: Concept and Methods. Financing of Enterprise: Meaning- need- Sources of Finance and sources of Market Information- DIC and Industrial Estates.

UNIT - V: Forms of Business Ownership: Meaning, Definition, features, Merits and Demerits of Sole Proprietorship, Partnership, Company and Co-Operative organizations

Text Book:

1. Entrepreneurial Development - S.S. Khanka, S. Chand Limited, New Delhi.

Reference Books:

2. Entrepreneurial Development and Principles - Gupta and Srinivasan, Sultan Chand and Sons, New Delhi.

3. Entrepreneurial Development - Jayshree Suresh

4. Entrepreneurial Development - P. Saravanavel

5. Dynamic of Entrepreneurial Development - D. Vasanth Desai.

6. Entrepreneurial Development - Vasanth Desai

7. Entrepreneurial Development - P. Saravanavel

8. Entrepreneurial Development - Munish Vohra