

(B.Com., 2018 – 2019 Onwards )

Subject Code: **300101**  
Hours: 5  
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:** Definition of Accounting – Objectives – Advantages and Disadvantages of Accounting – Methods of Accounting - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books – Rectification of Errors.

**UNIT – II:** Trial Balance - Final Account of Sole Trading Concern – Accounts of Non-Profit Organisations.

**UNIT - III:** Single Entry System - Bank Reconciliation Statement.

**UNIT-IV:** Consignment Account - Joint Venture Account.

**UNIT-V:** Depreciation Accounting: Meaning and Definition – Objectives – Causes – Basic factors affecting the amount of Depreciation – Methods of Depreciation: Straight line method and Written down Value method.

**Text Books**

1. Financial Accounting – T.S. Reddy & A. Moorthy, Margham publications, Chennai.
2. Advanced Accountancy - S.P.Jain & K.L.Narang, Kalyani publishers, New Delhi

**Reference Books**

1. Advanced Accounts -MC.Shukla, TS.Grewal & S.C.Gupta, S.Chand &Company Ltd., New Delhi.
2. Introduction to Accountancy – T.S. Grewal, S. Chand & Company Ltd. New Delhi.
3. Advanced Accountancy - R.L.Gupta & M.Radhaswamy, Sultan Chand & Sons, New Delhi.

Verified : G. Ashu

(B.Com., 2018 – 2019 onwards )

Subject Code : 1800102

Hours: 5

Credits: 5

I-B.Com., I- Semester

**Core Course –II: BUSINESS ORGANISATION AND MANAGEMENT**

**Learning Objective:** To gain basic knowledge about Business and its management which will help to take business decisions in future.

**UNIT -I:** Business: Meaning - Definition –Characteristics and essentials of Business. Branches of Business: Industry and Commerce -Types of Industries.

**UNIT-II:** Sole Trader: Meaning and Definition - Features - Merits and Demerits. Partnership: Meaning and Definition – Characteristics –Types of Partners • Merits and Demerits– Partnership Deed.

**UNIT – III:** Introduction to Management: Definition – Importance – Advantages. Planning: Meaning – Features. Organisation: Meaning – Definition – Principles of Organisation.

**UNIT-IV:** Directing: Meaning – Definition – Features – Importance. Staffing: Definition – Importance – Factors affecting the staffing.

**UNIT-V:** Co-ordination: Definition – Features – Need for Co-ordination. Control: Definition – Types of control – Process of control.

**Text Books**

1. Business Organisation, C.D. Balaji & Dr. G. Prasad, Margham Publications, Chennai.

**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 & Management – D.P. Jain, Vrinda Publications (P) Ltd., Delhi.
4. Business Organisation & Management – Jagadish Prakash, Kitab Mahal, New Delhi.
5. Business Organisation & Management – M.C. Shukla, S. Chand & Company Ltd., New Delhi

(B.Com., 2018 – 2019 onwards )

Subject Code : 18 Co 20 3  
Hours: 5  
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, Branch & Departmental Accounts system and fire insurance claim.

**UNIT- I:** Partnership Fundamentals: Definition of Partnership – Partnership Deed – Interest on Capital – Interest on Drawings – Profit & Loss Appropriation account – Capital Accounts of Partners - Fixed Capital Method - Fluctuating Capital Method.

**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:** Branch Accounts (Excluding foreign branch) and Departmental Accounting.

**UNIT-V:** Fire Insurance claims – Computation of Claim to be lodged for loss of Stock – Claim for loss of Profit.

**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., 2018 – 2019 onwards )

Subject Code : 18 Co 204  
Hours: 5  
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:** Buyer Behaviour: Meaning and Definition - Buyer, Consumer and Customer - Factors involved in buying decisions - Factors determining buyer behavior - Need for Consumer Awareness - Consumer Behaviour towards organic and inorganic marketing.

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

**UNIT-IV:** Pricing: Meaning and Definition - Objectives - Kinds of Pricing - Factors affecting Pricing Decision - Physical Distribution: Types of channels - E-Distribution - Factors determining selection of a channel.

**UNIT -V:** Promotion Mix: Advertising: Merits, demerits and Types of Advertising- Sales Promotion: Forms - Salesmanship - Qualities of Salesman - Green Marketing: Importance of Green Packaging in sales promotion.

**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 - WJ. Stanton, McGraw Hill Publishing House

A.V. C. College (Autonomous), Mannampandal – 609 305.  
Choice Based Credit System (CBCS)  
(For the Students Admitted from 2018 – 2019 onwards)  
**GENERAL INTEREST COURSE**  
**ENVIRONMENTAL STUDIES**

**SEMESTER II**  
**SUBJECT CODE: 18ES 201**

**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:-

**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, DDI 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

**A.V.C.COLLEGE (AUTONOMOUS), MANNAMPANDAL, MAYILADUTHURAI**

(NAAC Reaccredited 'A' Grade Institution)

DEPARTMENT OF ~~CHEMISTRY~~ *Commerce*

*I B. Com*

Class: ~~B.Sc., Chemistry~~ *Commerce*

Title of the Paper: VBC-Value Based Education

Subject Code: 18VBC101

Hours: 30 /

Semester: 1

Credits: 2 /

**OBJECTIVE:** To understand the concept of Ethics, War, Peace and Terrorism, International Law and Human Rights, Happiness and Contentment.

**UNIT I**

(06 Hrs)

**Introduction:** Value education and its relevance to present day - Meaning of Value Education - Value education in Rural - personal values - Love - Compassion - Gratitude - Courage - Optimism - Friendship.

**UNIT II**

(06 Hrs)

**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**

(06 Hrs)

**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**

(06 Hrs)

**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**

(06 Hrs)

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

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

1. Human Values and professional Ethics - Jayshree Suresh & B.S.Raghavan 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.

(B.Com., 2018-2019 onwards)

Subject Code : 18CO305

Hours : 6

Credits : 6

II-B.Com., III-Semester  
Core Course - V: COMPANY ACCOUNTS-I

**Learning Objective:** To help the students to acquire the conceptual knowledge of the fundamentals of the Company Accounts.

**Unit-I:** Issue of shares at par-at Premium-Calls in arrears-Calls in advance-forfeiture and Re-issue.

**Unit-II:** Redemption of Preference Shares – Issue and Redemption of Debentures – Methods: Redemption out of profit, Redemption out of capital and Redemption by Conversion.

**Unit-III:** Final Accounts of Companies –Statement of Profit and Loss and Balance Sheet (As per revised schedule - VI) – Managerial Remuneration.

**Unit-IV:** Profit Prior to Incorporation – Valuation of Goodwill and Shares.

**Unit-V:** Liquidation of Companies – Liquidators' Final Statement Account – Calculation of Liquidators remuneration (Excluding Statement of Affairs Method).

Text Book

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

Reference Books

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

Theory: 20%  
Problems: 80%

(B.Com., 2018-2019 onwards)

Subject Code : 18 COE 301  
Hours : 4  
Credits:4

**II-B.Com., III-Semester  
Elective 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 Demand – Elasticity of Demand – Price Elasticity – Consumer's Surplus. Demand Forecasting: Meaning and Types.

**Unit-II:** Law of Diminishing Marginal Utility -Indifference Curve Analysis – Properties of Indifference Curve – Consumer's Equilibrium – Supply: Meaning, Factors Determining Supply, and Law of Supply.

**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:** Recent Trends in Indian Economy: Green Economy: Meaning-Features-Objectives. Demonetization: Meaning-Causes-Remedies- Inflation and Deflationary pressures in India – 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.

R. V. V. 11/09/19.  
S. S. S. 8/7/19

(B.Com. 2018-2019 onwards)

Subject Code: 18ACA 303  
Hours: 6 ✓  
Credits: 5 ✓

II-B.Com., III-Semester

Allied 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 - Recent Developments: Internet, E-Mail and WWW- **Micro Soft Word**- Starting Word, Features of Word Screen – Typing and Editing Data – Formatting Text – Page Layout – Mail Merge

**Unit-II: 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. **Database** – Meaning- Types of Database.

**Unit-III: 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.

**Unit-IV: Introduction to Tally:** Manual Accounting vs. Computerized Accounting - Gate way of Tally - Company creation - Classification of Accounts: Groups & Ledgers- Trial Balance - Final Accounts.

**Unit-V: Voucher:** Meaning- Types of Vouchers - Accounting vouchers - Inventory vouchers- GST- Meaning - Classification of GST - Latest Accounting Packages.

Text Book

1. Computer Application in Business and Management – Anathii Shashaayee & Shashaayee, Margham Publications, Chennai.
- 2 S. Palanivel, TALLY Accounting Software, Margham Publications- Chennai

Reference Books

1. Microsoft, Office, Nellai Kannar. C. NE! S Publication Thirunelveli.06
2. Computer Application in Business, Parameswaran, S. Chand. Company Ltd., New Delhi.
3. Introduction to Information Technology - ITL Education Solution Ltd.,
4. Windows, Ms Office & Internet Courseware – Orgid Soft System (P) Ltd.
5. A.K. Nadhani and K.K. Nadhani, Implementing Tally 7.2, BPB Publications
6. V. Surularamcorthy, Tally 7.2, Volumes I & II, Genesis – VBSE Pvt. Ltd.
7. Learning TALLY ERP 9 – Volume I, II, III, and IV. From TALLY India Pvt. Ltd

verified by

(B.C.A. 2018-2019 onwards)

Subject Code: 18ACCA3  
Hours: 7  
Credits: 4

II-B.C.A, III-Semester

Allied Course <sup>(ii)</sup> - Introduction to Accounting 18ACCA 303

Learning Objectives: To understand the basic principles of accounts and its applications in Business. (Theory & Problem)

**Unit - 1**

Meaning and Definition of Accounting - Objectives of Accounting - Advantages - limitations - Accounting rules - Concepts and Conventions - Accounting Equations. Meaning of Account and its types.

**Unit - 2**

Journal - meaning - Transaction analysis for Journal - Ledger - Meaning - Posting of Journal to ledger

**Unit - 3**

Subsidiary Book : Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Single Column Cash Book, Double column cash Book, Triple Column cash Book - Petty cash Book

**Unit - 4**

Trial Balance - Definition-objectives- Methods of Preparation-Final Accounts: Trading-Profit & Loss Account-Balance Sheet (Without adjustments), Trial Balance Vs Balance sheet

**Unit - 5**

Final Accounts (With Adjustments)

**Text Book:**

1. "Financial Accounting" T.S.Reddy & A.Murthy - Margam Publications

**Reference Book**

2. "Advanced Accounting," S.P. Jain and K.L. Narang, Kalyani Publishers, New Delhi

Theory: 20%. Problems: 80%.

(B.C.A. 2018-2019 onwards)

20  
Subject Code: 18ACCA304

Hours: 2

Credits: 1

II-B.C.A, III-Semester

Allied Course ~~V~~ FUNDAMENTALS OF COMMERCE ✓

**Learning objective:** To enable the students to gain knowledge about Commerce, marketing, Management, Communication aspects, banking.

#### Unit - 1

Introduction to Commerce

Meaning - Definition - Components of Commerce - Business - meaning - Definition - Characteristics of Business - Industry - Classification of Industries.

#### Unit- 2

Market and Marketing:

Definition - Importance of Market - Classification of market - features of Marketing - Functions of Marketing - Criticisms of Marketing.

#### Unit - 3

Communication:

Meaning - Definition - Elements - Barriers to effective communication - principles of communication - Types of communication.

#### Unit - 4

Management:

Meaning - Definition - Importance of management - functions - Henry Fayol's Principles of Management.

#### Unit -5

Banking:

Meaning - Definition - Commercial Bank - Characteristics - Functions- Types of Bank.

#### Text Book:

1. "Principles of Commerce" - C. D. Balaji and Dr. G. Prasad Margum Publications

#### Reference Book

1. Modern Marketing - R.S.N.Pillai & Bagavathi S.Chand & Co., New Delhi.
2. Principles of Management - Dinkar Pagare Sultan Chand & Sons New Delhi.
3. Principles of Management - K. Sundar, Vijay Nicole Imprints Private Limited, Chennai.
4. Banking Theory, Law & Practice - Sundaram and Varshney, Sultan Chand Company, New Delhi
5. Essentials of Business Communication - Rajendra Pal and J.S. Korlahalli. S.Chand Company, New Delhi

(B.Com. 2018-2019 onwards)

Subject Code: 18SC0301

Hours: 2

Credits: 2

**II-B.Com., III - Semester**

**Skill Based Course – I: BUSINESS CORRESPONDENCE**

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

**UNIT – I: Business Correspondence/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 – Online Enquiry- 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-Online submission.

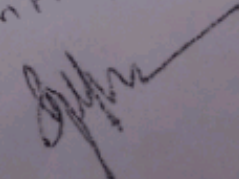
**UNIT – V:** Report Writing: Definition – Purpose – Importance – Types of Report - Qualities of a Good Report.

**Text Book:**

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

**Reference Books:**

1. Business Communication, Prof. N.S.Raghunathan and Prof.B. Santhanam, Margham Publications, Chennai.
2. Essential of Business Communication – Rajendra Pal and J.S.Koriahalli.
3. Effective Business English and Correspondence by M.S.Ramesh and Pattenshetty – R. Chand & Company

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(B.Com., 2018-2019 onwards)  
Subject Code: 18CO406 Credits: 6 Hours : 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 — Purchase Consideration – Methods- Practical Problems.

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

**Unit-III:** Accounts of Banking Companies (New Format) – Provision for NPA – Rebate on Bills Discounted – Preparation of Profit & Loss Account – Balance Sheet.

**Unit-IV:** Holding Company Account: Meaning and Definition of Holding Company and Subsidiary Company – Preparation of Consolidated Balance Sheet (As per Revised Schedule VI & Excluding Chain and Cross Holding)

**Unit-V:** Accounts of Insurance Companies: Life Insurance – General Insurance (New Format). Accounting Standards: Meaning – Objectives – Need – Significance of Accounting Standards.

**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.

(B.Com. 2018-2019 onwards)

Subject Code: 18 ACO 404

Hours: 6

Credits: 5

II-B.Com., IV - Semester

## **AC – IV: 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 –CIN and DIN - Memorandum of Association – Articles of Association – Alteration.

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

**UNIT-III:**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-IV:**Company Meetings – Types of Meetings – Resolution – Types of Resolutions – Duties of the Secretary: before the meeting – at the meeting – after the meeting.

**UNIT-V:**Winding up: Meaning – Modes of Winding up – Appointment of Liquidator: Duties and Powers – Winding up Proceedings – Effects of Winding up.

### **Text Book:**

1. Company Law and Secretarial Practice– N.D.KAPOOR, S.Chand Publications, New Delhi.

### **Reference Book:**

1. Company Law and Secretarial Practice-Dr.M.R.Sreenivasan, Himalaya Publishing House.
2. Company Law and Secretarial Practice- K.Ramachandra, B.Chandrashekara, S.Allah Bakash- Himalaya Publishing House

(B.Com 2018 – 2019 onwards)

Subject Code :

18COE402 ✓

Credits:4

Hours : 5

II B.Com IV- Semester

## **EC - 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. Women Entrepreneurship: Concept, Functions, Growth, Problems and Limitations.

**UNIT-II:** EDP: Meaning, need and objectives, Course Contents and Curriculum of EDPs- Phases of EDP. Selection Procedure for EDP Trainees-Critical Evaluation of Selection Procedure-Evaluation of EDPs-Problems of EDPs.

**UNIT - III:** Opportunity Identification: Types of Business Environment- Business Opportunities in Various Sector - Identification of Business Opportunities- Idea Generation- Steps in setting up of a small business enterprise. Formulation of Business plans: Meaning- Contents- Formulation-Project Implementation- Guidelines for formulating project report.

**UNIT-IV:** 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.

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

## Gender Studies

### Common to all UG courses

#### 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 Discrimination - 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 : National Conference and CEDAW - Exclusiveness and Inclusiveness.

III Areas of Gender Discrimination : Family - Sex Ratio - Literacy - Health - Governance - Education - 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 - 73<sup>rd</sup> and 74<sup>th</sup> Amendment for

Duration - CIA: 25 Marks & ESE : 75 Marks

#### Pattern of Question Paper

- Section - A 10 Short Answer Questions (Two from each unit)  $10 \times 2 = 20$
- Section - B 5 Short Essays (either....or...type from each unit)  $5 \times 5 = 25$
- Section - C Essays 3/5 (one from each unit)  $3 \times 10 = 30$

B.Com. 2018 onwards

III B. COM.

Hours: 7

Core course-VII: COST ACCOUNTING

Semester-V

subject Code: 18C0507

Credits: 5

**Learning objectives:** To acquire the knowledge on basic concepts of cost accounting and various methods involved in cost ascertainment.

**Programme Specific Outcomes:**

**PSO 1:** The students could obtain the knowledge, skills and attitudes of business and accounting during the end of the B.com degree course. By virtue of the training they can become a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc., This course serves as a launch pad for professional programmes like CA, CMA, ICWA and ACS.

**PSO 2:** The course enables the students to acquire knowledge in Law papers and they could develop their computer skills. They specialize in areas like Company Law, Secretarial Practice, General Laws, Industrial Law, Commercial Laws and laws relating to banking.

**PSO 3:** The Graduates of commerce are given priority in getting employment in leading banking and insurance sector as they are having better exposure in under graduation programme with industry specific curriculum.

**PSO 4:** Expand the Entrepreneurial and Marketing skills in relation to green, environmental and organic perspective of the business. This widened the opportunity to shine as a successful entrepreneur and marketer.

**Course Outcomes:**

**CO1:** Imbibe conceptual knowledge of cost accounting; able to prepare quotation and tender.

**CO2:** Ascertainment of cost of material and cost of Labour under different methods.

**CO3:** Allocate and apportion the overheads under different methods.

**CO4:** Reconcile the cost and financial accounts.

**CO5:** Ascertain the profit or loss in process costing and contract costing.

25  
18 CO 507  
**Unit -1 Cost Accounting**-Definition -scope -Objectives-Advantages – Difference between Cost accounting and Financial Accounting -Elements of Cost – Method of Costing- Cost Sheet - Tender and Quotation.

**Unit-2: Material:** Classification-Bin Card – Stores ledger -ABC analysis - EOQ - Objectives-Methods of pricing. Material issues: LIFO, FIFO – Fixation of Stock levels.

**Labour Cost:** Methods of Wage Payment-Time rate – Piece Rate – Halsey Plan -Halsey Weir premium plan and Rowan plan.

**Unit-3: Overhead:** Classification-Allocation, Apportionment and Absorption-Primary and Secondary Distribution of Overhead: Repeated distribution, simultaneously distribution method and Step method only.

**Unit-4: Reconciliation of Cost and Financial Accounts:** Meaning of Reconciliation of Cost and Financial Accounting – Reasons for Disagreement of Profits and Loss - Procedure for Reconciliation.

**Unit-5: Process Costing:** Features -Normal loss Abnormal Loss – Abnormal Gain (Excluding joint product and by-product, inter process profit and Equivalent production.

**Contract Costing:** Features- profit on incomplete Contract.

(Theory: 40%Problem: 60%)

**Text Book:**

1. Pillai and Bagavathi, R.S.N., Cost Accounting, S. Chand &Co, New Delhi.

**Reference Book:**

1. Reddy. T. S. & Hari Prasad Reddy.Y., Cost Accounting., Margham Publishers., Chennai
2. Jain and Narang, Cost Accounting, Kalyani Publishers, Ludhiyana.
3. Mayilvaganan,S., Cost Accounting. Sandhya Pathipakam, Chennai.
4. Maheswari. S.N, Cost Accounting, Sultan Chand &co, New Delhi.
5. Maheswari & Mittal., Cost Accounting theory and problem, Mahavir publication.

### Learning Objectives

To understand the basic concepts underlying the Income Tax Act and familiarize with the computation of Income from Salary and House Property.

### Programme Specific Outcomes:

**PSO 1:** The students could obtain the knowledge, skills and attitudes of business and accounting during the end of the B.com degree course. By virtue of the training they can become a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc., This course serves as a launch pad for professional programmes like CA, CMA, ICWA and ACS.

**PSO 2:** The course enables the students to acquire knowledge in Law papers and they could develop their computer skills. They specialize in areas like Company Law, Secretarial Practice, General Laws, Industrial Law, Commercial Laws and laws relating to banking.

**PSO 3:** The Graduates of commerce are given priority in getting employment in leading banking and insurance sector as they are having better exposure in under graduation programme with industry specific curriculum.

**PSO 4:** Expand the Entrepreneurial and Marketing skills in relation to green, environmental and organic perspective of the business. This widened the opportunity to shine as a successful entrepreneur and marketer.

### Course Outcomes:

**CO 1:** Familiarize the basic concept of taxation system in India and endowed to differentiate direct and indirect tax.

**CO 2:** Get a basic understanding of Income tax and able to compute residential status of an individual.

**CO 3:** Realize the basic concepts of salary income and acquaint applied knowledge of computing of Provident fund, Allowances and Perquisites.

**CO 4:** Learned about the provisions of Income Tax Act to compute the taxable salary income.

**CO 5:** Comprehend knowledge in provisions of Income Tax Act to calculate taxable income under the head House property.

B.COM 2018 onwards

28

Semester-V

Class: III B.COM  
Hours: 6

CC VIII: Direct Taxation - I

Sub. Code: 18CO508  
Credit: 4

### Learning Objectives

To understand the basic concepts underlying the Income Tax Act and familiarize with the computation of Income from Salary and House Property.

### Programme Specific Outcomes:

**PSO 1:** The students could obtain the knowledge, skills and attitudes of business and accounting during the end of the B.com degree course. By virtue of the training they can become a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc., This course serves as a launch pad for professional programmes like CA, CMA, ICWA and ACS.

**PSO 2:** The course enables the students to acquire knowledge in Law papers and they could develop their computer skills. They specialize in areas like Company Law, Secretarial Practice, General Laws, Industrial Law, Commercial Laws and laws relating to banking.

**PSO 3:** The Graduates of commerce are given priority in getting employment in leading banking and insurance sector as they are having better exposure in under graduation programme with industry specific curriculum.

**PSO 4:** Expand the Entrepreneurial and Marketing skills in relation to green, environmental and organic perspective of the business. This widened the opportunity to shine as a successful entrepreneur and marketer.

### Course Outcomes:

**CO 1:** Familiarize the basic concept of taxation system in India and endowed to differentiate direct and indirect tax.

**CO 2:** Get a basic understanding of Income tax and able to compute residential status of an individual.

**CO 3:** Realize the basic concepts of salary income and acquaint applied knowledge of computing of Provident fund, Allowances and Perquisites.

**CO 4:** Learned about the provisions of Income Tax Act to compute the taxable salary income.

**CO 5:** Comprehend knowledge in provisions of Income Tax Act to calculate taxable income under the head House property.

29

**Unit-I: Taxation:** Meaning of Public Expenditure and Public Revenue – Sources of Public Revenue – Meaning, Definition and Characteristics of Tax – Objectives of Taxation – Canons of Taxation – Types of Taxes – Merits and Demerits of Direct Taxation and Indirect Taxation – Direct Taxation Vs Indirect Taxation – Effects of Taxation.

**Unit-II: Basic concepts of Income tax and Residential status:** Features of Income tax in India – Meaning and Definitions of Agricultural income, Assessee, Person, Previous Year and Assessment Year – Income: Meaning, Definition and Features – Heads of Income – Gross Total Income – Total Income – Rates of Income Tax – Exempted income u/s 10 – Meaning and Types of Residential status – Determination of residential status of an Individual (Except: HUF, Firm & Company).

**Unit-III: Income from Salary-I:** Definition and characteristics of salary – Treatment of Provident funds: Meaning – Kinds – Allowances: Meaning and Kinds/Categories – Treatment of Allowances – Perquisites: Meaning and Types – Problems on computation of Provident funds, Allowances and Perquisites only.

**Unit-IV: Income from Salary-II:** Profits in Lieu of Salary – Gratuity – Commutation of Pension – Leave Encashment – Deductions out of Gross Salary u/s 16 – Computation of Income from Salary.

**Unit-V: Income from House Property:** Definition of the Head – Exempted incomes from house property – Annual Value – Types of rental value – Let out House Property – Self occupied Property – Part of the year or partly let out and part of the year or partly self-occupied – Deemed to be Let out property – Treatment of vacancy and Unrealized rent – Deductions u/s 24 – Computation of Income from House Property.

**Text Book:**

1. Gaur, V.P., Puja Gaur, D., Narang, B., and Rajeev Puri, 2020. Income Tax Law and Practice, Kalyani Publishers, 48<sup>th</sup> Edition, New Delhi.

**Reference Books:**

1. Reddy, T.S. and Hari Prasad Reddy, Y. 2020. Income Tax – Theory, Law and Practice Margham Publications, Chennai.
2. Hariharan, N. 2020. Income Tax Law & Practice, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Mehrotra, H.C. and Goyal, S.P. 2020. Income Tax Law & Practice, Sahitya Bhawan Publications, Agra.

(B.com 2018 Onwards)

Semester: V

Class: IH-B.Com.

CCIX: BUSINESS LAW

Subject Code: 18CO 509

Hours:6

Credit: 4

**Learning Objectives:** It is designed to provide students with an understanding of the Indian Contract Act and the legal issues of the business world.

**Programme Specific Outcomes:**

**PSO 1:** The students could obtain the knowledge, skills and attitudes of business and accounting during the end of the B.com degree course. By virtue of the training they can become a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc., This course serves as a launch pad for professional programmes like CA, CMA, ICWA and ACS.

**PSO 2:** The course enables the students to acquire knowledge in Law papers and they could develop their computer skills. They specialize in areas like Company Law, Secretarial Practice, General Laws, Industrial Law, Commercial Laws and laws relating to banking.

**PSO 3:** The Graduates of commerce are given priority in getting employment in leading banking and insurance sector as they are having better exposure in under graduation programme with industry specific curriculum.

**PSO 4:** Expand the Entrepreneurial and Marketing skills in relation to green, environmental and organic perspective of the business. This widened the opportunity to shine as a successful entrepreneur and marketer.

**Course Outcomes:**

**CO1:** study the basics of Law and know how it governs the Business; able to determine the contractual capacity and the genuine assent.

**CO2:** Know the circumstances under which contracts can be performed and discharged; identify the situation which constitutes breach of contract and the remedies available for Breach of contract.

**CO3:** Know the context and rationale of specific contracts of Indemnity and Guarantee; rights and duties of the parties in contract of indemnity and guarantee.

**CO4:** Know the context and rationale of contract of Bailment and Pledge; Determine contractual rights and Duties of parties in such contracts.

**CO5:** understand the essentials of contract of sale as per sale of Goods Act; differentiate sale and agreement to sell; understand the rights of an unpaid seller.

32

### UNIT: I

Introduction of Business Law: Definition & Scope of Business Law – Indian Contract Act – 1872: Agreement: Definition – Kinds of Agreement. Contract: Definition – Classification of Contract – Essential elements of a valid Contract. Offer and Acceptance – Consideration – Capacity of Parties – Free Consent.

### UNIT: II

Performance of Contract: Introduction -Modes- Discharge of Contract – Methods - Breach of Contract – Remedies – Quasi Contract : Meaning and Types – Wagering Agreement – Contingent Contract-Distinction between Wagering Agreement and Contingent Contract.

### UNIT: III

Contract of Indemnity and Guarantee: Definition – Essentials – Rights of Indemnifier and Indemnified – Contract of Guarantee: Definition – Essentials – Kinds - Rights of Surety – Indemnity Vs Guarantee.

### UNIT: IV

Contract of Bailment and Pledge: Definition – Essentials – Kinds – Rights and Duties of Bailor and Bailee – Methods of termination of Bailment – Pledge: Definition – Essentials – Rights and Duties of Pawnor and Pawnee – Bailment Vs Pledge.

### UNIT: V

Sale of Goods Act 1930: Definition – Essentials of Contract of Sale – Classification of Goods – Sale Vs Agreement to sell – Conditions and Warranties – Caveat Emptor – Performances of Contract of Sale – Rights of an unpaid Seller.

### TEXT BOOK:

Kapoor ,N.D., Business Law, S.Chand & Sons publications, New Delhi.

### REFERENCE BOOK:

1. Shukla, M.C., Mercantile Law, S. Chand & Company Ltd. ,Ram Nagar, New Delhi.
2. Pillai, R.S.N., and Bagavathi, Business Law, S. Chand & Company Ltd., Ram Nagar, New Delhi.
3. Jayasankar.J., Business Law, Margham Publications, Chennai-17
4. Sharma, JP., Sunaina kanojia., Business law., Bharat law House Pvt Ltd., New Delhi
5. Maheshwari.S.N., Principles of Business law, Himalaya publication - New Delhi

24  
B.Com. 2018 onwards

III B. COM. Elective Course-III: Financial Management

Semester-V

subject Code: 18COE503

Credits: 5

Hours: 6

Learning Objectives:

To impart the students the basic information on managing finance in Business Organisation.

Programme Specific Outcomes:

PSO 1: The students could obtain the knowledge, skills and attitudes of business and accounting during the end of the B.com degree course. By virtue of the training they can become a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc., This course serves as a launch pad for professional programmes like CA, CMA, ICWA and ACS.

PSO 2: The course enables the students to acquire knowledge in Law papers and they could develop their computer skills. They specialize in areas like Company Law, Secretarial Practice, General Laws, Industrial Law, Commercial Laws and laws relating to banking.

PSO 3: The Graduates of commerce are given priority in getting employment in leading banking and insurance sector as they are having better exposure in under graduation programme with industry specific curriculum.

PSO 4: Expand the Entrepreneurial and Marketing skills in relation to green, environmental and organic perspective of the business. This widened the opportunity to shine as a successful entrepreneur and marketer.

Course Outcomes:

CO1: Learn to attempt to reduce the cost of finance; ensuring sufficient availability of funds and know the differences between Financial Management and other business areas.

CO2: able to compute cost of capital

CO3: able to compute Working capital required for a business.

CO4: Identify the suitable method of capital budgeting for a business.

CO5: Familiar with dividend concepts and its computation.

*[Handwritten Signature]*  
(B. INFORMATION)

## UNIT - I

**Introduction** - Meaning - Definition - Objectives - Scope of Financial Management - Functions- Importance- Differences between financial Management and cost accounting, marketing, production, personnel and financial accounting.

## UNIT -II

**Cost of Capital:** Introduction - Meaning - Definition - Concepts of Cost of Capital - Significance of Cost of Capital - Features of Cost of Capital - Classification of Cost of Capital - Computation of Cost of Capital.

## UNIT -III

**Working Capital Management:** Meaning - Definition - Classification of Working Capital - Various factors influencing working capital - Advantages of Working Capital - Computation of Working Capital.

## UNIT -IV

**Leverages:** Meaning - Definition - Types of Leverages - Calculating Leverages.  
**Capital Budgeting:** Meaning - Needs and Importance of Capital Budgeting - Techniques of Capital Budgeting (Pay Back Period, Net Present Value, ARR).

## UNIT-V

**Dividend Policy:** Meaning - Definition - Various factors influencing dividend policy - Types of dividend policy - Determinants of Dividend Policy - Forms of dividend - Computation of Dividend.

### Text Books:

1. Ramachandran .R., Srinivasan ., R., Financial Management, Sciram Publication, Trichy.

### References Books:

1. Srinivasan. J., and. Periyasamy. P., Fundamental of Financial Management - Vijay Nichole Publications.
2. Murthy. A., Financial Management , Margham Publications. Chennai.
3. Prasanna Chandra, Financial Management., McGraw-Hill Education, New Delhi, India,
4. Pandey, J.M., Financial Management, Vikas Publishing House Pvt Limited, New Delhi.

B.Com. 2018 onwards

III B. COM.

Hours: 2

SBC II: GOODS AND SERVICES TAX

Semester-V

Subject Code 18500502

Credits: 2

**Learning Objective:** To give the students a general understanding of the GST and equip them to become tax practitioners.

**Programme Specific Outcomes:**

**PSO 1:** The students could obtain the knowledge, skills and attitudes of business and accounting during the end of the B.com degree course. By virtue of the training they can become a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc., This course serves as a launch pad for professional programmes like CA, CMA, ICWA and ACS.

**PSO 2:** The Programme enables the students to acquire knowledge in Law papers and they could develop their computer skills. They specialize in areas like Company Law, Secretarial Practice, General Laws, Industrial Law, Commercial Laws and laws relating to banking.

**PSO 3:** The Graduates of commerce are given priority in getting employment in leading banking and insurance sector as they are having better exposure in under graduation programme with industry specific curriculum.

**PSO 4:** Expand the Entrepreneurial and Marketing skills in relation to green, environmental and organic perspective of the business. This widened the opportunity to shine as a successful entrepreneur and marketer.

**Course Outcomes:**

**CO1:** Familiarise the basic concept of GST and its Law.

**CO2:** Understand the process and procedure of Registration, Persons liable, persons not liable, amendments and cancellation of Registration.

**CO3:** Realised the concepts of time and place of supply and preparation of Tax Invoice.

**CO4:** Equipped practical knowledge about GST accounts and records, payments and its rules.

**CO5:** Comprehend knowledge in Input Tax Credit, reverse Charge and TDS under GST.

Unit 1:

Meaning and Features of Goods and Services Tax – Benefits of GST – Limitations of GST – Law relating to GST – GST Council – Members of GST Council – Role of GST Council – Classification of GST.

Unit 2:

Registration under GST – Persons liable for Registration – Exemption from registration – Process and Procedure for obtaining Registration – GST Identity Number – Amendment, Cancellation of Registration.

Unit 3:

Meaning and Types of Supply – Time and place of Supply – Levy and Collection of tax on Supply – Determination of value of taxable Supply – Preparation of Tax invoice.

Unit 4:

Practical approach to GST- Accounts and Records – Tax invoice – Debit note – Credit note – Electronic ledger – GST Payment forms – Mode of Payment – Rules on Payment.

Unit 5:

Input tax credit – Meaning – Features – Conditions for availing ITC – Documents for GST Payment – Tax liability under reverse charge – TDS under GST.

**Text Book:**

Bishal Kumar Agarwal., Vikas Aggarwal .., C.S., GST Concepts for all., University Science Press, New Delhi.

**Reference Books:**

1. Vinod k Singania, Indirect taxes., Taxman's Publications, New Delhi.
2. Datey., V S., All about GST., Taxman Publications, New Delhi
3. Mehrotra.. H.C and Agarwal. V.P., Goods and Services Tax, Sahithya Bhawan Publications, Uttar Pradesh, India.

**Learning Objectives:** To impart basic knowledge to the students about business, commerce and various forms of business organisation

**Programme Specific Outcomes:**

**PSO 1:** The students could obtain the knowledge, skills and attitudes of business and accounting during the end of the B.com degree course. By virtue of the training they can become an Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc., This course serves as a launch pad for professional programmes like CA, CMA, ICWA and ACS.

**PSO 2:** The course enables the students to acquire knowledge in Law papers and they could develop their computer skills. They specialize in areas like Company Law, Secretarial Practice, General Laws, Industrial Law, Commercial Laws and laws relating to banking.

**PSO 3:** The Graduates of commerce are given priority in getting employment in leading banking and insurance sector as they are having better exposure in under graduation programme with industry specific curriculum.

**PSO 4:** Expand the Entrepreneurial and Marketing skills in relation to green, environmental and organic perspective of the business. This widened the opportunity to shine as a successful entrepreneur and marketer.

**Course Outcomes:**

- CO 1: To familiarise the students with the basic concepts of business
- CO 2: To acquaint the students with the selection of form of Business organisation and Sole proprietorship
- CO 3: To understand the concept of partnership firm form business organisation
- CO 4: To enable a student to understand about Joint Stock Companies type of business organisation
- CO 5: To learn the concept of business combinations

**Unit-I: Introduction to Business:** Meaning and Definition of Business – Features of Business – Objectives of Business – Classification of Business activities: Industries: Meaning and Types of Industries – Commerce: Meaning and Components of Commerce.

**Unit-II: Sole Proprietorship:** Selection of form of Business Organisation – Sole Proprietorship: Meaning, Features and Definition – Features, Merits and Demerit of Sole Proprietorship.

**Unit-III: Partnership:** Meaning and Definition – Features, Merits and Demerits of Partnership – Types of Partners – Partnership Vs Sole proprietorship.

**Unit-IV: Joint Stock Companies:** Meaning and Definition – Features, Merits and Demerits of Joint Stock Companies – Kinds of Companies – Partnership Firm Vs Joint Stock Companies.

**Unit-V: Business Combinations:** Meaning and Objectives – Causes of Business Combinations – Advantages and Dis-advantages of Business Combinations – Types of Business Combinations

**Text Book:**

1. Balaji, C.D. and Prasad, G. 2019. Business Organisation, Margham Publications, Chennai,

**Reference Books:**

1. Sharma, R.K., Harshdeep Kaur and Rahul Sharma, 2018. Business organisation, Kalyani Publishers.
2. Sherlekar, S.A., Khushpat S. Jain and Apexa V. Jain, 2018, Business organisation, Himalaya Publishing House.

III B. COM

Subject Code:

18C0610

CC X-Auditing

Hours: 6

Credits: 5

Learning Objective: To gain thorough knowledge about the concepts, principles and latest techniques of auditing and their application.

#### Unit-I

Meaning and Definition of Auditing - Objectives of auditing- Classification of audit-Basic principles of governing an audit-Advantages and limitations of auditing-Difference between auditing and Investigation.

#### Unit-II

Internal control and internal check-Definition-Objectives-Features-Advantages and limitations

of Internal control-Essentials of a good internal check-Internal check for cash receipts and cash payment-Audit Programme: Meaning-contents-Objectives-Types-Advantages and disadvantages-Audit working paper-contents.

#### Unit-III

Meaning and Definitions of vouching-Objectives-Importance-vouching of cash receipts-vouching of cash payments-Audit of Ledger: Vouching of purchase ledger-sales ledger-General ledger-Main Journal-Meaning of voucher-Types-Essentials of valid voucher.

#### Unit-IV

Verification and valuation of assets and Liabilities: objectives of verification-Different between verification and valuation-Verification and valuation of Goodwill, Leasehold property, Plant & Machinery- Furniture and Fixtures- Cash in hand-Cash at bank-Inventories. Verification of Liabilities: Share capital-Debentures-Trade creditors-Loans.

#### Unit-V

Provision of the companies Amendment Act 2013 relating to qualifications and disqualifications of auditor-Appointment-Power and duties of auditors-liabilities of an auditor-Auditing in EDP Environment: Features of computer Assisted Audit Techniques (CAAT)-Advantages of computer based accounting-Limitations of EDP.

#### Text Books:

1. Natarajan ., L., Practical Auditing (As per companies Act,2013), Margham Publications, Chennai.
2. Sundar .K, and Paari.K., Practical Auditing ,Vijay Nicole imprints private limited, Chennai.

#### Reference Books:

1. Tandon,B.N, Sudharsanam ., Sundharabahu.s., A Hand Book of Practical Auditing, S. chand And Company Limited (ISO 9001 Certified company) Ram Nagar, New Delhi.
2. Dinkar Pagare ., Principles and practical of auditing, Sultan Chand and sons. New Delhi
3. Sharma, T.R., Auditing Sahitya Bhawan Publication.
4. Pradeep Kumar, Baldev Sachdeva Jagwant singh., Principles and practice of auditing (Revised as per companies Act, 2013) .

B.Com. 2018 onwards  
Semester-VI

III B. COM

**CC XI-Banking Theory Law and Practice**

Subject Code: 18C0611

Hours: 6

Credits: 5

Learning Objective: To impart knowledge on the theory and practice of banking and to understand the process of banking activities.

**Unit 1:**

Introduction of banking: Origin of banks – Meaning- Definition of bank – Role of banks- Importance of banks - Types of banks - Relationship between Banker and Customer – Opening and Closing of bank accounts – Pass book – Rules regarding Pass book.

**Unit 2:**

Bank accounts and Customers: Types of bank accounts – New deposit saving schemes – Super Savings Package – Cash certificate – Annuity Deposit- Reinvestment plans – Perennial premium plan- Non resident account scheme –Types of Customers – Joint Account- Partnership Firms – Joint stock companies – Non trading associations.

**Unit 3:**

Banking system in India: Reserve bank of India – Organisation and Management – Functions – Monetary policy – Commercial banks – Functions – Types - Loans and advances: Types – Loans against Securities.

**Unit 4:**

Negotiable instruments: Meaning, Definition of Negotiable instruments – Features – Bill of Exchange – Cheque – Meaning - Features of Cheque - Types of Cheques – Crossing of cheques – Paying banker – Meaning – Duties and Responsibilities – Collecting Banker – Duties of collecting banker.

**Unit 5:**

Modern banking operations: E- Banking – Internet banking – Mobile banking – ATMs – Cash Machine – EFT (Electronic Fund Transfer) – RTGS – NEFT – Smart Card – Use of Smart card – E- Money- Electronic Purse and Digital cash.

**Text Books:**

1. Sundaram., K.P.M., Varshney., P.N., Banking theory Law and Practice, S.Chand Publishers, New Delhi.
2. Gordon.E., and Natarajan.K., Banking Theory Law and Practice, Himalaya Publishing House, Bengaluru, Karnataka.

**Reference Books:**

1. Santhanam.B., Banking Theory Law and Practice , Margham publications, Chennai.
2. Gurusamy., S., Banking Theory Law and Practice ,Vijay Nicole publications, Chennai
3. Muraleedharan.D., Modern Banking Theory and Practice, PHI Learning Publishers, New Delhi.

**CC-XII: Direct Taxation-II**

III B. COM.

Subject Code

Hours: 7

18 COB12

Credits: 5

**Learning Objectives:**

To understand the provisions and procedure for computing various heads of income

To make the students knowledgeable to compute the total income and tax liability of an individual assessee

**UNIT-I: Profits and Gains of Business or Profession:** Basis of Charge – Income chargeable under Business or Profession – Expressly admissible deductions (Sections 30 – 36) while computing business or profession income – Other deduction (Section 36) – General deductions u/s 37 – Expense expressly disallowed in computing business or profession income – Expenses allowable under certain restrictions – Computation of business profits and professional income

**UNIT-II: Capital Gains:** Basis of Charge- Meaning and Types of Capital Asset - Transfer of a Capital Asset – Transaction not regarded as transfer - Types of Capital Gain: Short-term Capital Gain and Long-term Capital Gain – Determination of Cost of acquisition and Cost of improvement - Exempted Capital Gains – Computation of Taxable Capital Gains.

**UNIT-III: Income from Other Sources:** Basis of Charge –Types of Income covered under IFOS: General Income and Special Income– Various kinds of Securities and their tax treatment - Deductions allowed u/s 57 - Grossing up of income and its calculation- Computation of Income from Other Sources.

**UNIT-IV: Aggregation of Income and Set off and Carry Forward of Losses:** Meaning of Clubbing of Income– Incomes of other persons to be included in Assessee's Total Income- Deemed Incomes- Set-off and Carry forward of losses: Set-off losses: Inter source set off and Inter-head set-off – Carry forward of losses.

**UNIT-V: Computation of Taxable Income and Tax Liability:** Computation of Gross Total Income of Individuals - Deductions allowed to Individuals u/s 80 (80C, 80D and 80 E only) – Computation of Tax Liability: Meaning of Assessment– Procedures for Assessment- Types of Assessment.

**Text Book:**

1. Gaur, V.P., Puja Gaur, D., Narang, B., and Rajeev Puri, 2020. Kalyani Publishers, 48<sup>th</sup> Edition, New Delhi.

**Reference Books:**

1. Reddy, T.S. and Hari Prasad Reddy, Y. 2020. Income Tax – Theory, Law and Practice Margham Publications, Chennai.
2. Hariharan, N. 2020. Income Tax Law & Practice, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Mehrotra, H.C. and Goyal, S.P. 2020. Income Tax Law & Practice, Sahitya Bhawan Publications, Agra.

(B.Com 2018-Onwards)

III B.Com

Semester- VI

Subject Code: 18CO613

Hours: 7

Credits: 5

### CC XIII: MANAGEMENT ACCOUNTING

Learning Objective: To gain understanding and to provide working knowledge of Management Accounting.

**UNIT-I: Management Accounting:** Meaning, Definition, Objectives, Scope, Tools and Techniques of Management Accounting – Advantages and Limitations of Management Accounting – Difference between Management Accounting and Cost Accounting - Financial Statement Analysis - Comparative Financial Statement - Common Size Statement – Trend Analysis.

**UNIT-II: Ratio Analysis:** Meaning, Definition, Uses and Limitations of Ratio Analysis – Classification of Ratios: Solvency Ratios, Turnover Ratios and Profitability Ratios.

**UNIT-III: Funds Flow & Cash Flow Statement:** Meaning, Objectives and Uses - Preparation of Funds flow Statement. Cash flow Statement: Meaning, Objectives and Uses – Differences between Fund flow statement and Cash flow statement - Preparation of Cash flow Statement [As per AS III]

**UNIT-IV: Marginal Costing:** Meaning, Features, Merits of Marginal Costing – CVP Analysis – Profit Volume Ratio - Break-even analysis – Margin of Safety.

**UNIT-V:**

**Budget & Budgetary Control:** Meaning and Definition – Objectives - Advantages and Limitations of Budgetary Control – Production Budget, Sales Budget, Flexible Budget and Cash Budget.

(Theory: 40% Problem: 60%)

#### Text Book

I.Pillai.,RSN.,Bhagawathi, Management Accounting , S.Chand & Comapany Ltd., New Delhi.

#### Reference Books

1.Reddy .T.S., and Hari Prasad Reddy., Management Accounting, Margham Publications,Chennai.

2. Ramachandiran.R., Srinivasan., R., Management Accounting, Sri Ram Publications, Trichy.

3. Sharma.R.K, and Shashi. Gupta.K., Management Accounting, Kalyani Publishers, New Delhi.

III B. COM.  
Subject Code  
Hours:2

**SBC III: Commerce for Competitive Examinations**

18 SCO 603

Credits: 2

Learning Objectives: To improve objective based knowledge over the comprehensive areas of Commerce which will enhance the competence in the subject of commerce and to succeed in the commerce based Competitive Examinations.

**UNIT – I:**

**Basic Accounting Concepts:** Branches of Accounting – Accounting System: Single entry system and Double entry system – Accounting Concepts and Conventions – Journal – Ledger – Trial Balance – Subsidiary books – Balance Sheet. Bank Reconciliation Statement. Nature of Revenue and Capital. Accounting for Cost: Elements of Cost - Cost sheet. Accounting for Management – Ratios – Cash flow statement and Funds flow statement.

**UNIT – II:**

**Financial Management:** Nature, Scope and Objectives of Financial Management: Capital Budgeting Decisions: Process, Procedures and Appraisal Methods. Theories of Capital Structure—Net Income (NI) Approach. Net Operating Income (NOI) Approach, MM Approach and Traditional Approach. Designing of Capital structure: Types of Leverages (Operating, Financial and Combined), EBIT-EPS Analysis, and other Factors. Working Capital Management: Planning of Working Capital. Determinants of Working Capital.

**UNIT – III: Taxation:** Income Tax: Definitions. Basis of charge; Incomes which do not form part of total income. Salaries, Income from House Property, Profits and Gains from Business or Profession, Capital Gains, Income from other sources. Exemptions from Incomes. Goods and Services Tax (GST) – origin – forms.

**UNIT – IV: Human Resource Management:** Meaning, Nature and Scope of HRM, Human Resource Planning, Job Analysis, Job Description, Job Specification, Recruitment Process, Selection Process, Training and Development Process, Performance Appraisal and 360° Feed Back, Salary and Wage Administration, Job Evaluation, Employee Welfare, Promotions and Transfers.

**UNIT – V: Industrial Relations:** Meaning, Nature, Importance and Scope of IR, Formation of Trade Union, Trade Union Legislation, Trade Union Movement in India. Recognition of Trade Unions, Problems of Trade Unions in India. Nature of Industrial Disputes: Strikes and Lockouts, Causes of Disputes, Prevention and Settlement of Disputes.

**Text Books**

1. Reddy & Murthy. T.S., Financial Accounting, Margham Publications, Chennai.
2. Reddy.T.S., Hari Prasad Reddy, Y., Cost and Management Accounting, Margham Publications, Chennai.
3. Pandey. I.M., Financial Management., Vikas Publishing House Pvt. Ltd., New Delhi.
4. Gaur, V.P., Puja Gaur, D., Narang, B., and Rajeev Puri, 2020. Income Tax Law and Practice, Kalyani Publishers, 48<sup>th</sup> Edition, New Delhi.
5. Aswathappa ., Human Resource Management, TMH Publshers, New Delhi
6. Srivastava., S.C., Industrial Relations & Labour Laws – Vikas Publishing House Pvt. Ltd., New Delhi.

(M.Com. 2018 – 2019 Onwards)

Subject Code:  
Hours: 7  
Credits: 5

(B.C.A. 2018-2019 onwards)

Subject Code:  
Hours: 2  
Credits: 1

II-B.C.A, IV-Semester

### Allied Course VIII-OFFICE MANAGEMENT

#### Learning Objectives:

1. To learn the mechanisms in office administration.
2. To familiarise the students about the preparation of business documents.

#### Unit – 1

Office Management – Meaning – Elements of Office Management – Functions of Office Management

#### Unit – 2

Office organisation – Definition – Characteristics and Steps – Types of Organisation - Principles of an Organisation.

#### Unit- 3

Office Record – Management – Importance – Objectives – Filing essentials – Classification – Arrangement of files – Modern methods of filing-E-Methods.

#### Unit- 4

Modernisation of Office Equipment: Office Machines – Policies Guiding Mechanisation – Objectives of Mechanisation – Types of Machines

#### Unit -5

Office Reports – Meaning – Objective – Types of Reports – Functions – Layout

#### Text Books:

1. Office Organisation and Management – Dr.C.B.Gupta Sultan Chand Publications.
2. Office Organisation and Management – N.Kumar and R.Mittal, Anmol Publications PVT. Ltd., New Delhi.

#### Reference Books:

1. Office Management – Dr.T.S.Devanarayanan, N.S.Ragunathan., Margham Publications Chennai.



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. → PR is in the file  
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 Khara
- (vi) Principle centred leadership Stephen Covey

(BCA: 2018-2019 onwards)

Subject Code:

Hours: 7

Credits: 4

II BCA -IV-SEMESTER  
Allied Course-VII- MANAGEMENT ACCOUNTING

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

**UNIT-I: Management Accounting:** Meaning, Objectives, Scope and Functions- Distinction between Financial Accounting and Management Accounting - Financial Statement Analysis - Comparative Financial Statement - Common Size Statement - Trend Analysis.

**UNIT-II: Ratio Analysis:** Meaning, Classification of Ratios - Uses and Limitations of Ratio Analysis - Calculation of Ratios (Financial Statements to Ratios)

**UNIT-III: Fund 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] (without adjustments)

**UNIT-IV: Marginal Costing:** Meaning, Features and Merits - Break-even analysis: Break Even Point-P/V Ratio-Margin of Safety (excluding decision making)

**UNIT-V: Budget:** Meaning - Advantages and Limitations of Budgetary Control - Production Budget, Cash Budget and Flexible Budget.

(Theory: 40% Problem: 60%)

Text Book

1. Management Accounting - RSN. Pillai & Mrs. Bhagawathi  
S.Chand&ComapanyLtd., New Delhi
2. Management Accounting - Dr. R. Ramachandiran & Dr. R. Srinivasan  
Sri Ram Publications, Trichy.

Reference Books

1. Management Accounting - T.S.Reddy & Y.Hari Prasad Reddy  
Margham Publications, Chennai.
2. Management Accounting - R.K. Sharma & Shashi K. Gupta  
Kalyani Publishers, New Delhi.
3. Management Accounting - Dr. A. Murthy & Dr. C. C.

(M.Com., 2018-2019 onwards)

43  
Subject Code: 18PC0 (0)  
Hours: 6  
Credits: 5

I M.Com I – Semester  
Core Course-I: SERVICES MARKETING

**Learning Objective:** To equip the basic knowledge of service marketing and the role of service industries development in the arena of service sectors.

**Unit I: Introduction to Services Marketing:** Services as a marketing concept: Introduction, meaning and Scope of Services, Evolution and Growth of Services, Unique characteristics, Differences between Services and Products, dimensions of services, classification of services. Service Marketing and Service Industries.

**Unit II: Services Marketing Mix:** Components of Services Marketing Mix: Types of New Service Development, Product levels and its Stages. Positioning of New services, Service levels and Delivery. Price: Pricing policy, Pricing Strategies for Services, Promotion and Advertising: Various promotional techniques for Services, Place: Service Distribution strategy. Service Delivery Process.

**Unit III: Service Design:** Essentials of a service system; components of services; designing the service package; Service Blue Printing, Service Development, Service delivery System; Need, and Importance. Service Quality Dimensions, Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, measuring service quality; SERVQUAL system

**Unit IV – Service Standard:** Introduction, Customer Defined Service Standards – Hard and Soft, Concepts of Service Leadership and Service vision. Marketing of Education Services: Tourism and Transport Marketing, Marketing of Hospitality and Healthcare Marketing.

**Unit V: Marketing of Services:** Marketing of Financial, Banking and Insurances Services. Marketing of Online Services, Marketing of Professional Services and Communication Services.

**Text Books:**

1. Services Marketing: Zeithaml, Gremler, Bitner, and Ajay Pandit, Tata McGraw- Hill, 4th ed., 2016.
2. Services Marketing: People, Technology and Strategy: Christopher Lovelock, Pearson Education, 5th ed., 2007

**Reference Books:**

1. The Essence of Services Marketing: Adrian Payne, Prentice-Hall of India Pvt. Ltd., 2002.
2. Marketing of Services: Text and Cases, Baron S and Harris K, Palgrave, 2003.
3. Services Marketing: Rajendra Nargundkar, Text and Cases, Tata McGraw- Hill, 2nd ed., 2007.
4. Services Marketing: Harsh V Verma, Text and Cases, Pearson Education, 2008.
5. Services Marketing: Rama Mohana Rao, Pearson Education
6. Services Marketing: Govind Apte, Oxford Univ. Press

(M.Com. 2018 - 2019 Onwards)

45  
Subject Code: 18PC0102 ✓  
Hours: 6 ✓  
Credits: 5 ✓

I-M.Com., I- Semester

**Core Course -II: COST AND MANAGEMENT ACCOUNTING** ✓

**Learning Objective:** To provide working knowledge of cost concepts, the importance of decision making, performances measures and apply tools for effective decision making in business.

**UNIT -I: Cost Accounting: Meaning, Definition, Objectives, Advantages and Limitations - Methods of Costing. Activity Based Costing (Theory).**

**Management Accounting: Meaning, Definition, Objectives - Functions - Uses and Limitations. Difference between Cost and Management Accounting.**

**UNIT - II: Operating Costing: Meaning and Features - Operating Cost Sheet. Process Costing: Meaning, Features - Advantages and Disadvantages - Difference between Job and Process Costing. - Process Accounts - Normal Loss, Abnormal loss and Abnormal Gain Accounts - Joint Products and by-Products.**

**UNIT - III: Fund Flow Statement - Cash Flow Statement (As Per AS - 3),.**

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

**UNIT - V: Standard Costing: Meaning, Definition, Features - Advantages and Limitations - Difference between Estimated cost and Standard cost - Variance Analysis: Types of Variances. Computation of Material, Labour and Overheads Variances.**

**Text Books**

1. Cost Accounting - R.S.N. Pillai & V. Bagavathi  
S. Chand & Company Ltd. New Delhi - 110 005.
2. Management Accounting - RSN. Pillai & Mrs. Bhagawathi  
S.Chand&ComapanyLtd., New Delhi

**Reference Books**

1. Management Accounting - T.S.Reddy & Y.Hari Prasad Reddy  
Margham Publications, Chennai.
2. Management Accounting - Dr.S.N. Maheswari  
Sultan Chand & Sons, New Delhi.
3. Cost Accounting - T.S. Reddy & Y. Hari Prasad Reddy  
Margham publications, Chennai - 600 017

(M.Com., 2018 - 2019 onwards)

Subject Code: 18PC0103

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 and Responsibilities of Managerial economist in business decisions.

**UNIT - II:** Demand analysis - Demand Determinants -Law of Demand - Elasticity of Demand - Demand Forecasting - Methods of demand forecasting - Features of a good forecasting method - Forecasting demand for new products. Concept of Supply: Meaning and definition - Factors influencing supply - Law of Supply .

**UNIT- III:** Cost and Production analysis: Cost Concept and Classifications - Cost output relationship in the short run and long run. Production Function- Features of Production function - law of variable proportions. - Law of return to Scale.

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

**UNIT-V:** Business Cycle: Meaning and definition-Features - Phases - Causes - Effects of business Cycle - Measures to Minimize the Effect.

**TEXT BOOK:**

1. Managerial Economics - Dr.S.Sankaran, Margham Publications, Chennai.
2. Managerial Economics: Varshney and Maheswari .

**REFERENCE BOOKS:**

1. Managerial Economics: PN.Chopra
2. Managerial Economics: R.Cavary, UK. Sudanayak, M.Girija, R.Meenakshi
3. Business Economics: Dr. Vanmiha Vengatachalam & Noorjahan Arif

(M.Com., 2018 - 2019 onwards)

Subject Code : 18PC0104 ✓

Hours : 6

Credits : 5 ✓

I M.Com. I Semester

**Core Course-IV: PSYCHOLOGY FOR MANAGERS** ✓

**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. Group Behavior in organisation: Meaning and Definition - Characteristics - Reasons for Group Formation - Types of Groups - Stages of Group Development and Cross Cultural Behaviour.

**UNIT - III:** Personality: Definition - Determinants of Personality - Influence of Personality on Behaviour - Personality Theories - Personality development. Leadership: Meaning and Definition - Nature - Importance - Qualities - Functions of leadership - Kinds of Leadership styles.

**UNIT - IV:** 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-V:** Motivation: Meaning - Nature - Importance - Process - Maslow's Theory - Herzberg's Theory - Job Satisfaction: Meaning - Determinants - Consequences of Job Satisfaction - Steps to improve Job Satisfaction.

Text Book:

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

Reference Books:

1. LM. Prasad - ORGANISATIONAL BEHAVIOUR - Sultan Chand & Sons
2. J. Jayasankar - ORGANISATIONAL BEHAVIOUR - Margham - Chennai:
3. K.K. Ahuja - ORGANISATIONAL BEHAVIOUR - Kalyani. Chennai

Verified

Vivo Y20i

Dr. A. M. V. H. K. V. M. R. A. N.

Dr. Amk

(M. Com., 2018-2019) Onwards

Subject Code: 18PCOE101 /

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 and Scope – Objectives – Process – Investment Principles – Investment Media.

**UNIT – II:** New Issue Market (NIM) – Functions – Methods of Issuing NIM – Parties involved in the NIM – Problems faced in the NIM – Secondary Market – Stock Exchange – Characteristics – Control Process – Functions – Methods of Trading in a Stock Exchange.

**UNIT – III:** Security Analysis – Approaches – Fundamental Analysis: Economic, Industry, Company Analysis – Technical Analysis – Assumptions – Dow Theory – Efficient Market Theory.

**UNIT – IV:** Risk and Return Analysis: Meaning of Risk – Causes – Classifications – Factors Responsible for Causing Internal Risks - Methods of Risk Management – Return on Investment (ROI) – Factors determining the ROI.

**UNIT- V:** Securities and Exchange Board of India (SEBI): Origin – Objectives – Functions – Powers – Organization and Management of SEBI – SEBI Guidelines –OTCEI – NIFTY and SENSEX

**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 Portfolio Management – S. Chand Company.
4. Dr. Gurursamy – Capital Market – McGraw Hill Companies.

verified  
19/06/18

Dr. KM

CB  
8/7/19

(M.Com. 2018 – 2019 Onwards)

Credits: 5

Subject Code 18 PCO 205 Hours 6

I-M.Com. II Semester

### **CC -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:** Human Resource Management:- Introduction - Features – Scope - Objectives– Significance - Functions – Structure of Human Resource Department – Qualities of Human Resource Managers - Role of Human Resource Managers – Duties and Responsibilities of HR Managers - Evolution and growth of Human Resource Management – Challenges of HRM.

**UNIT- II:** Human Resource Planning: Introduction – Features - Importance - Objectives – Process or Steps involved in HR Planning – Different levels of HR Planning - Factors Affecting HR Planning – Benefits of HR Planning – Limitations of HR Planning – Pre - requisites of effective HR Planning.

**UNIT- III:** Recruitment: Introduction – Objectives – Importance - Factors Influencing Recruitment – Sources of Recruitment. Selection: Meaning - Definition – Importance – Stages of Selection. Test: Meaning – Types of Tests – Characteristics of a Good Test. Interview: Meaning – Types of Interview – Guidelines for effective Interviews

**UNIT-IV:** Training and Development: Introduction – Purpose - Essentials of a Good Training Program – Steps involved in Training – Advantages - Methods of Training – Executive Development – Techniques of Executive Development – Evolution of Training.

**UNIT – V:** Performance Appraisal: Introduction – Features - Advantages – Process – Methods or Techniques – Problems in Performance Appraisal – Characteristics of an effective Performance Appraisal System – Wage and salary administration- Fringe benefits- Types of fringe benefits.

#### **Text Book:**

1. Human Resource Management – Dr.C.B. GUPTA, Sultan Chand & Sons,

New Delhi – 110 002

#### **Reference Books:**

1.Human Resource Management – J.JAYASANKAR, Margham Publications, Chennai – 600 017

2.Human Resource Management – Dr. C.D.BALAJI, Margham Publications, Chennai.

3.Human Resource Management (Text and Cases), Dr. S.S. KHANKA, S. Chand & Company Ltd., New Delhi – 110 055

(M.Com., 2018 – 2019 onwards )

Subject Code : 18Pco 206 Hours : Credits: 5

I-M.Com., II- Semester

## **CC -VI : STATISTICAL TOOLS FOR BUSINESS ANALYSIS**

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:** 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., 2018 – 2019 onwards )

Subject Code : 18 Pco 207 Hours :

Credits: 5

I-M.Com., II- Semester

## **CC -VII: 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, Internal and External Reconstruction of Companies

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

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

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

UNIT -V: Human Resource Accounting. Inflation Accounting – Accounting Standards

### Text Books:

1. Corporate Accounting - T.S.Reddy & A.Murthy, Margham Publication, Chennai.
2. Corporate Accounting - R.Palaniyappan- Vijay Nicole Pvt, 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.

Subject Code:

18PCOE 2021

Hours:

Credits: 4

LMLCOML - II- SEMESTER

**ELECTIVE COURSE - II E-COMMERCE**

Learning Objective: To enable the students to become competent to understand the mechanism for excelling in e-commerce based employments and self-employment opportunities.

**UNIT - I**

Concept of E-Commerce: Meaning, Characteristics, importance, Merits, Scope and Functions  
Technical Components of E-Commerce. E-Commerce Business Model - Architectural  
Framework and Driving Forces. Evolution and growth of E-Commerce - Impact of E-  
Commerce - Ethical Issues of E-Commerce.

**UNIT - II**

Commercialization of Internet - E-Governance: Meaning, Importance, Characteristics and  
areas of E-Governance. Information Distribution Technology: WWW, Web Server, Web  
Browsers, Information Super Highway, E-mail, URL's, FTP, TCP, ISP's and HTTP. EDI and  
Components of EDI Standards.

**UNIT - III**

Application Areas of Electronic Commerce: Digital Banking - E-Insurance - E-Education  
and E-Learning - E-Tourism - E-Agriculture - Paper Less Trading - E-Tailing - E-Auction  
and E-Tender. Introduction of Social Networking sites and Online Communities.

**UNIT - IV**

E-Payment System: Modes of E-Payment, EFT, EMT- E-Cheque and Digital Currency.  
Credit card, Debit card, Charge Card, Smart Cards and E-purse. E-Marketing: E-Marketing  
Mix, E-Product, E-Price, E-Promotion and E-Marketing Communication. Online Shopping,  
major players of online shopping. Online advertising various kinds of online advertising  
formats.

**UNIT - V**

E-Security and E-threats: Types of E-risks and Sources of e-threats. Firewalls and Antivirus.  
Cryptology: Encryption and decryption concepts. Digital Certificates - Digital Signature - E-  
mail Security - Cyber crimes: Types and importance of Cyber crimes. Cyber laws:  
Objectives, Functions and importance.

**Text Books:**

1. Turban, E., et.al., Electronic Commerce: A Managerial Perspective, Pearson Education  
Asia.

2. Abirami & Alagammai, E-Commerce, Margham Publication, Chennai.

**Reference Books.**

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An  
Introduction to the what's and How of E-Commerce, Macmillan India Ltd.

2. Bajaj, Deobyani Nag, E-commerce, Tata McGraw Hill Company, New Delhi.

(PG EDC 2018 – 2019 onwards )

I-PG EDC I- Semester

Subject Code :  
Hours : 4

18EDC0201

Credits:2

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 and Problems. EDP: Meaning, need and objectives, Course Contents and Curriculum of EDPs- Phases of EDP..

**UNIT – III: Business Opportunity:** Types of Business Environment- Business Opportunities in Various Sector- Identification of Business Opportunities- Idea Generation- Product Identification. Formulation of Business plans: Meaning- Contents- Stages. Steps in Setting a Small Business Enterprise.

**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 and Company. Franchising: Meaning, Features, Merits and Demerits.

### **Text Book:**

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

### **Reference Books:**

3. Entrepreneurial Development and Principles - Gupta and Srinivasan, Sultan Chand and Sons, New Delhi.
4. Entrepreneurial Development - Jayshree Suresh
5. Entrepreneurial Development - P. Saravanavel
6. Dynamic of Entrepreneurial Development - D. Vasanth Desai.
7. Entrepreneurial Development – Vasanth Desai
8. Entrepreneurial Development - P. Saravanavel

(M.Com., 2018 - 2019 onwards )

Subject Code : 18PC0308

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:** Salaries: Meaning - Basic items - Allowance - Provident Fund - Perquisites - Profit in-lieu of Salary: Gratuity - Pensions - Leave Encashment. Computation of Income from Salary - Deductions u/s 16.

**Unit - II:** Income from House Property, Annual Value, Let-out House Property - Self Occupied House Property. Computation of Income from House Property - Deductions u/s 24.

**Unit - III:** Income from Business and Profession, Income Taxable under Business and Profession - Computation of Business Income. Computation of Income from Profession.

**Unit - IV:** Capital Gain: Capital Assets -Transfer -cost of acquisition -Exemption - Computation of Capital Gain. Income from other Sources: Computation of Income from Other Sources.

**Unit - V:** Residential Status of an individual, Income exempted from Tax - Set Off and Carry forward of losses- Clubbing Income - Assessment of Individual -Deductions from Gross Total Income

**Text Book:**

Income Tax Law and Practice - T.S.Reddy & Y.Hariprasad Reddy, Margham Publications, Chennai.

**Reference Books:**

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.

Direct Tax & Law- Gaur & Narang, Kalyani Publishers, New Delhi.

Income Tax Law and Practice - Dr. Dinker Bagre

Income Tax Law and Practice - H.C.Mehrotra & Bagawathiprasad, Sahitya Bhawan Publications, Agra.

Students Guide to Income Tax - Dr.Vinod & K.Singhania, Taxmann Publication, New Delhi.

Theory: 30%

Problems: 70%

(M.Com., 2018 – 2019 onwards)

55  
Subject Code: 18PC0309

Hours : 7 ✓

Credits : 5 ✓

**II-M.Com., III- Semester**

**Core Course- IX: COMPUTERISED ACCOUNTING WITH TALLY**

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

**UNIT- I:** Basic Accounts- Manual Accounting Vs Computerized Accounting- Gateway 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 Voucher, Contra Voucher, 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 – GST – Budget & Control – Tax Deducted at Source (TDS)

**UNIT – V:** Report Printing – Creating Payroll Master – Generating Payroll 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 7.2, BPB Publications

2. V. Sundaramoorthy, Tally 7.2, Volumes I & II, Genesis – VBSE Pvt. Ltd.

3. Learning TALLY ERP9 – Volume I,II,III,IV. From TALLY India Pvt.Ltd.

4. V. Mohan Kumar, Computer Application in Business.

(M.Com., 2018 - 2019 onwards)

57  
Subject Code: 18PC0310  
Hours: 6  
Credits: 5

II-M.Com., III- Semester

Core Course -X: RESEARCH METHODS IN COMMERCE

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 - Problems encountered by Researcher in India - Ethics in Social Science Research-Plagiarism

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 and Types of Hypothesis -Characteristics of a Good Hypotheses.

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

UNIT-V: Report Writing: Processing of Data - Interpretation: Meaning - Need and Techniques of Interpretation. Report Writing: Meaning of Report Writing - Types of Report - Steps in Report Writing - Contents of Research Report.

Text Books:

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

Reference Book:

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

(M.Com. 2018 – 2019 Onwards)

Subject Code: 18PCOE303

Hours: 6 ✓

Credits: 4 ✓

II M.Com. III Semester

### EC III: INDUSTRIAL RELATIONS ✓

**Learning Objective:** To expose the students to the industrial relations for utilizing industrial activities and procedures.

**UNIT-I:** Industrial Relations: Meaning- Nature – Objectives – Significance – Causes for industrial Relations – Effects of poor industrial Relation – Suggestions to improve Industrial Relations – Industrial Relations in India.

**UNIT-II:** Employee Grievance and Discipline: Meaning of Grievance – Causes –procedure- Settlement of Grievance in Indian Industry. Discipline: Meaning – Definition – Aims and Objectives – Essentials of good disciplinary system- Causes – Code of Discipline in Industry.

**UNIT-III:** Industrial disputes: Meaning – Forms of Disputes – Prevention and Resolution of Industrial disputes. Trade Union: Meaning – Definition – Need – Functions – Objectives – Historical development of Trade Union in India.

**UNIT-IV:** Collective Bargaining :Meaning – Definition – Characteristics – Objectives – Elements – Benefits – Collective Bargaining in India – Difference between Collective Bargaining and Co-operation- Essentials for Successful Collective Bargaining – Collective Bargaining in different Countries.

**UNIT V:** Workers Participation in Management: Meaning – Objectives – Levels of participation – Forms of Participation – Factors influencing participation - Technical Changes in Industrial Relations.

#### Text Books:

Personal Management & Industrial Relation - P.C Tripathi  
Sultan Char.d & Sons Publications New Delhi.

#### Reference Book:

1. Industrial Relations - A.M.SARMA

Himalaya Publishing House.

2. Personnel Management - Dr.J.Jayasankar.

Margam Publishing House - Chennai.

(PG EDC 2018 – 2019 onwards)

Subject Code : **18EDCO302**  
Hours : 4  
Credits: 2

**II PG EDC III- Semester**  
**Extra Disciplinary Course –II: MARKETING**

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

**UNIT- I:** Meaning and Definition of Market and Marketing-Importance of Market- Classification of Market – Importance of Marketing - Marketing Mix - Functions of Marketing- Market Segmentation: Bases and Benefits.

**UNIT - II:** Product Planning and Policy: Product Item and Product Line- Product Policy- Product Mix- Expansion and Contraction of Product Mix-Product Diversification –Product Modification- Product Elimination- New Product Development- Product Life Cycle.

**UNIT -- III:** Pricing: Meaning and Definition –Factors Influencing Pricing Decision -Kinds of Pricing – Channel of Distribution and Physical Distribution- Meaning and Definition-Need- Channel Function-Middlemen Participating in the Channel Function-Factors-Major Channels of Distribution.

**UNIT-IV:** Promotion and Sales Promotion- Advertising-Publicity- Personal Selling-Public Relations- Objectives of Promotion- AIDA concept-Merits and Criticisms of Promotion Sales Promotion- Meaning –Definition-Various Levels- Merits and Drawbacks of Sales Promotion.

**UNIT –V:** Advertising- Meaning –Definition –Objectives-Kinds of Advertising-Factors- Advantages- Advertising Media-Virtual 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 - WJ. Stanton, McGraw Hill Publishing House

(M.Com., 2018 - 2019 onwards )  
Subject Code : 18 PCO 411 Hours :7 Credits: 5

II-M.Com., IV- Semester  
**CC -XI: 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 - Functions of Finance Controller, Treasurer - Cost of Capital, Features, Importance, Classification and Computation of Cost of Capital.

**UNIT-II:** Capital Structure: Meaning, forms, Features of sound capital structure and Theories of Capital Structure - Net Income (NI) Approach, Net Operating (NOI) Approach, The Traditional Approach, Modigliani - Miller (MM) Approach - 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-Lock Box System.

**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 (MM) Model.

**Note: 60% Problems, 40% Theory**

**Text Book:**

1. Financial Management - R.K. Sharma & Shashi K Gupta, Kalyani Publishers, New Delhi.
2. Financial Management - Dr.R. Ramachandran & Dr.R.Srinivasan, Sri Ram Publications, Trichy.

**Reference Books:**

1. Financial Management -I. M. Pandey Sultan & Chand, Publication, New Delhi.
2. Financial Management - S. N. Maheswari, Sultan Chand & Sons, 23, Daryaganj, Ansari Road, New Delhi - 110002.

## II M.Com. IV Semester

**Core Course XII: INTERNATIONAL TRADE PROCEDURE AND DOCUMENTATION**

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

**UNIT-I:** Foreign Trade: Meaning - Features - Benefits and Detrimental Effects of Foreign Trade - Difference between Internal and International trade. Exchange Control: Objectives and Methods. WTO: Objectives and Functions - Principles of Trading System under WTO.

**UNIT - II:** 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 Unfavorable Terms of Trade - Remedial Measures.

**UNIT-III:** Export procedures: Pre-shipment stage - Shipment stage - Post shipment stage. Methods of Exports: Meaning - Methods - merits and Demerits. Letter of credit: Meaning - Parties to letter of credit - Procedure for opening letter of credit - Types of letter of credit - GR form - Bill of lading.

**UNIT - IV:** Financing Export: Role of commercial banks in export finance - Role of RBI in export finance - Role of EXIM banks in export finance - Functions of EXIM Bank - Role of ECGC India Limited in export finance. Packing credit: Meaning - Eligibility - Different types of pre-shipment packing credit - Post Shipment Credit

**UNIT - V:** Import procedures: Introduction - Pre-import procedure - Legal dimension - Retirement of import document - Customs clearance for imported goods. Bill of entry: Meaning - types and contents. Quality control and pre shipment inspection - objectives - methods of inspection.

**Text Books**

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

**Reference Books**

1. Foreign Exchange (Practice, Concepts and Control) - C. Jeevanandam  
Sultan Chand & Sons New Delhi.
2. Foreign Trade - C. Jeevanandam Sultan Chand & Sons New Delhi.
3. International Business - Charles.W.I.Hill&Arun Jain  
McGraw Hill TATA
4. International Economics - Francis Cherunilam  
McGraw Hill TATA
5. International Economics - M.L. Jhingan Vrinda Publications (P) Ltd. ND - 110 091.
6. International Trade - Dr. S. Sankaran Margham Publications Chennai.
7. Foreign Exchange and Financing of foreign trade - Dr. S. Sankaran .

Credits: 4

(M.Com., 2018 - 2019 onwards)

Subject Code: 18PC0413

Hours: 7

II-M.Com., IV- Semester

### CC -XIII: ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

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

**Unit - I: Entrepreneur:** Meaning, Definition of Entrepreneur - Characteristics of successful Entrepreneurs - Functions of Entrepreneurs - Need for Entrepreneurs - Types of Entrepreneurs - Intrapreneur - Difference between Entrepreneur and Intrapreneur - Social Entrepreneur.

**Unit - II: Entrepreneurship:** Meaning, Definition of Entrepreneurship - Role of Entrepreneurship in Economic Development - Women Entrepreneurship: Meaning - Problems of women Entrepreneurs - Growth of women Entrepreneurship in India - Rural Entrepreneurship: Need - Problems - Agri-Preneurship: Opportunities - Challenges - Suggestions for Developing Agri-preneurship.

**Unit - III: Entrepreneurship Development Programmes (EDPs):** Meaning - Need - Objectives - Course contents and curriculum of EDPs - Phases of EDP - Formulation of Business Plan - Significance of Business plan - Meaning and Need of financial planning - Project Appraisal - Methods of Project Appraisal.

**Unit - IV: Micro, Medium and Small Enterprises:** Meaning, Definition of small enterprises - Essentials, Features and Characteristics - Objectives of micro enterprises - Role of micro enterprises in Economic development - Problems of micro and small enterprises - Steps in setting up of a small business enterprise.

**Unit - V: Investment Climate in India:** MSME Act 2006: Features- Objectives. Business Eco System-Meaning-Dimensions. Business Incubator-Features, Objectives. Make in India: Features-Benefits.

Text Book:

**Entrepreneurial Development-** Dr. S.S. KHANKA, S Chand and Company Limited, New Delhi - 110 055.

Reference Books:

1. Entrepreneurship and Small Business Management - VASANT DESAI - Himalaya Publication House
2. Entrepreneurial Development and Principles- Gupta & Srinivasan, Sultan Chand & sons, New Delhi.

Subject Code: 18 Pco414  
Credits: 4

Hours: 7

3. II-M.Com., IV- Semester

**Core Course –XIV: Soft Skills for Employment Prospects**

**Learning Objectives:**

1. To enhance their analytical and understanding ability, provide them with diverse and quality job opportunities.
2. To Develop Learning, Writing, Speaking and reading and Interview skills.
3. To create awareness on Time and Stress Management.

**UNIT-I** Soft Skills: Introduction-Meaning- Soft Skill Attributes – Identification and Improvement. Art of Listening: Introduction-Meaning-Kinds-Advantages of Active Listening-Common Poor Listening Habits. Art of Reading: Introduction- Types- stages - SQ3R Technique- Tips for effective Reading.

**UNIT-II** Art of Public Speaking: Importance-Benefits-Tips-Overcoming the fear of Public Speaking. Art of Writing: Importance-Creative Writing-Tips for Effective writing. Body Language: Introduction-Meaning- Types and Forms-Developing Confidence with Correct Body Language.

**Unit –III** Group Discussion: Introduction Meaning-Elements-Types-Skills Required-Initiating a GD- Techniques to initiate a GD. Interview: Introduction-Meaning-Types-Reasons for selecting and rejecting a Candidate -Things to be considered on the day of Interview, on to the Interview table- Dress Code -Interview Mistakes-Tips to make a good impression in Interview. Job search. CV/Resume: Meaning-Types- Preparation of CV.

**Unit IV** Time Management: Introduction-Meaning-The 80:20 Rule- Features of Interesting facts about Time –Secrets of Time Management- Difficulties-Time Management Matrix and its analysis- Evils of Not Planning-Steps for Successful Time Management-Time wasters and Savers-Tips for Effective Time Management.

**Unit –V** Stress: Meaning-Kinds-Sources-Signs-Effects-Assessment. Stress Management: Introduction-Meaning- Aid to Positive or Negative Performance –Tips. Team Building: Introduction-Meaning- Aspects-Skills needed for a Team work.

**TEXT BOOK**

*Soft Skills* by Dr. K. ALEX, S.Chand Publishers, New Delhi

**Books for Reference:**

1. *Personality Development and Soft Skills* –BarunK.Mitra, Oxford publications.
2. *The ACE of Soft Skills: Attitude, Communication and Etiquette for Success*,  
by Gopalaswamy Ramesh , Mahadevan Ramesh., Pearson Publishers.