

SEMESTER 1

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|--|---|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| LANG | 21LT001/ 21LHIN00 1/ 21LFR001 | Tamil I / Hindi I / French I | 3 | 0 | 0 | 3 | 40 | 60 | 100 |
| ENG | 21LENG11 | English I | 3 | 0 | 0 | 3 | 40 | 60 | 100 |
| CORE | 21CBCF11 | Financial Accounting – I | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF12 | Business Management | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF13 | Managerial Economics | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| AECC | 21ABCF11 | Communicati on Skills | 1 | 0 | 2 | 2 | 40 | 60 | 100 |
| SEC | 21SBCF11 | Orientation /Induction program/Life skills | - | - | - | - | - | - | - |
| | | | 20 | 2 | 2 | 23 | | | |

CA - Continuous Assessment SEE – Semester End Examination**SEMESTER 2**

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|------|--------|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |

| | | | | | | | | | |
|------|--|---|----|---|---|----|----|----|-----|
| LANG | 21LT002/ 21LHIN00 2/ 21LFR002 | Tamil II / Hindi II / French II | 3 | 0 | 0 | 3 | 40 | 60 | 100 |
| ENG | 21LENG21 | English II | 3 | 0 | 0 | 3 | 40 | 60 | 100 |
| CORE | 21CBCF21 | Financial Accounting – II | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF22 | Business Environment | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF23 | International Economics | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| SEC | 21SBCF21 | Soft skill-I | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| SEC | | NSS/NCC/Swa tch Bharat /Inplant training | - | - | - | - | - | - | - |
| | | | 21 | 2 | 0 | 23 | | | |

CA - Continuous Assessment SEE – Semester End Examination

SEMESTER 3

| Category | Code | Course | Hours/Week | Maximum Marks |
|----------|------|--------|------------|---------------|
|----------|------|--------|------------|---------------|

| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
|------|----------|---------------------------------------|---------|----------|-----------|---------|----|-----|-------|
| CORE | 21CBCF31 | Business Statistics | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF32 | Corporate Accounting | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF33 | Business Law | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| DSE | 21DBC31 | Discipline Specific Elective Course I | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| AECC | 21ABC31 | Environment Studies | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| SEC | 21SBC31 | Soft Skill II | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| SEC | | Swayam/NPT EL/ Value Added Course | - | - | - | - | - | - | - |
| | | | 21 | 3 | 0 | 24 | | | |

CA - Continuous Assessment SEE – Semester End Examination

SEMESTER 4

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|----------|--|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| CORE | 21CBCF41 | Operations Research | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF42 | Advanced Corporate Accounting | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| CORE | 21CBCF43 | Company Law | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| CORE | 21CBCF44 | Marketing Management | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| DSE | 21DBC41 | Discipline Specific Elective Course II | 3 | 0 | 0 | 3 | 40 | 60 | 100 |
| SEC | 21SBCF41 | Soft Skill III | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| SEC | 21SBCF42 | Internship | 0 | 0 | 2 | 1 | - | - | - |
| | | | 21 | 2 | 2 | 24 | | | |

CA - Continuous Assessment SEE – Semester End Examination

SEMESTER 5

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|----------|---|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| CORE | 21CBCF51 | Cost Accounting | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| DSE | 21DBC51 | Discipline Specific Elective Course III | 5 | 0 | 0 | 5 | 40 | 60 | 100 |
| DSE | 21DBC52 | Discipline Specific Elective Course IV | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| DSE | 21DBC53 | Discipline Specific Elective Course V | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| GE | 21GBCF51 | Generic Elective Course I | 3 | 0 | 0 | 3 | 40 | 60 | 100 |
| SEC | 21SBCF51 | Mini Project | 0 | 0 | 4 | 2 | 40 | 60 | 100 |
| SEC | | Skill Enhancement | - | - | - | - | - | - | - |

| | | | | | | | | | |
|--|--|----------|----|---|---|----|--|--|--|
| | | Training | | | | | | | |
| | | | 20 | 1 | 4 | 23 | | | |

CA - Continuous Assessment SEE – Semester End Examination

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SEMESTER 6

| Category | Code | Course | Hours/Week | | | | Maximum Marks | | |
|----------|---------|--|------------|----------|-----------|---------|---------------|-----|-------|
| | | | Lecture | Tutorial | Practical | Credits | CA | SEE | Total |
| DSE | 21DBC61 | Discipline Specific Elective Course VI | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| DSE | 21DBC62 | Discipline Specific Elective Course VII | 4 | 1 | 0 | 5 | 40 | 60 | 100 |
| DSE | 21DBC63 | Discipline Specific Elective Course VIII | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| GE | 21GBC61 | Generic Elective Course II | 3 | 0 | 0 | 3 | 40 | 60 | 100 |

| | | | | | | | | | |
|-----|----------|-----------------------------|----|---|----|----|----|----|-----|
| SEC | 21SBCF61 | Entrepreneurial Development | 2 | 0 | 0 | 2 | 40 | 60 | 100 |
| DSE | 21DBC61 | Research Project | 0 | 0 | 8 | 4 | 40 | 60 | 100 |
| SEC | | Technical Seminar | 0 | 0 | 2 | 1 | | | |
| | | | 17 | 1 | 10 | 23 | | | |

CA - Continuous Assessment

SEE - Semester End Examination

Recommended Generic Electives

1. Consumer Affairs
2. Disaster Management
3. Universal Human Values

List of Ability Enhancement Courses L T P C

| | | | |
|----|----------|-----------------------|---------|
| 1. | 21ABCF11 | Communication Skills | 1 0 2 2 |
| 2. | 21ABCF31 | Environmental Studies | 2 0 0 2 |

List of Discipline Specific Elective Courses L T P C

| | | | |
|-----|----------|-----------------------------------|---------|
| 1. | 21DBCf31 | Financial Services | 4 1 0 5 |
| 2. | 21DBCf41 | Modern Banking | 3 0 0 3 |
| 3. | 21DBCf51 | Income Tax Law and practice | 5 0 0 5 |
| 4. | 21DBCf52 | Practical Auditing | 4 0 0 4 |
| 5. | 21DBCf53 | Financial Management | 4 0 0 4 |
| 6. | 21DBCf61 | Management Accounting | 4 0 0 4 |
| 7. | 21DBCf62 | Income Tax Law and Practice II | 4 1 0 5 |
| 8. | 21DBCf63 | Human Resource Management | 4 0 0 4 |
| 9. | 21DBCf54 | Advertisement and Sales Promotion | 4 0 0 4 |
| 10. | 21DBCf55 | Organizational Behaviour | 4 0 0 4 |
| 11 | 21DBCf64 | Corporate Finance | 4 0 0 4 |
| 12 | 21DBCf65 | Human Resource Development(HRD) | 4 0 0 4 |
| 13 | 21DBCf66 | Office Management | 4 0 0 4 |

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List of Generic Elective Courses L T P C

| | | | |
|----|----------|------------------------|---------|
| 1. | 21GBCf51 | Consumer Protection | 3 0 0 3 |
| 2. | 21GBCf61 | Disaster Management | 3 0 0 3 |
| 3 | 21GBCf52 | Consumer Affairs | 3 0 0 3 |
| 4 | 21GBCf62 | Universal Human Values | 3 0 0 3 |

List of Skill Enhancement Elective Courses L T P C

| | | | |
|----|----------|------------------|---------|
| 1. | 21SBCf21 | Soft Skill – I | 2 0 0 2 |
| 2. | 21SBCf31 | Soft Skill – II | 2 0 0 2 |
| 3. | 21SBCf41 | Soft Skill – III | 2 0 0 2 |
| 4. | 21SBCf42 | Internship | 0 0 2 1 |
| 5. | 21SBCf51 | Mini Project | 0 0 4 2 |

| | | | |
|----|----------|-----------------------------|---------|
| 6. | 21SBCF61 | Entrepreneurial Development | 2 0 0 2 |
| 7. | 21SBCF62 | Technical Seminar | 0 0 2 1 |
| 8. | 21SBCF62 | NSS | 0 0 2 1 |

L-Lecture T-Tutorial P-Practical C-Credits

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SYLLABUS

CORE COURSES

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பருவம்-1, தமிழ்மொழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 3, வாரப்
பாட நேரம்: 3.

தாள்-1

இக்காலக் கவிதைகள் - உரைநடை - பண்பாடு - மொழித்திறன்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்

அலகு 1: மரபுக்கவிதை

9 மணி நேரம்

1. பாரதியார் - பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள். (பாடல் எண்கள் 1, 6, 7, 9, 12, 13)
2. பாரதிதாசன் - தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை.
3. தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல் என்னும் தலைப்பிலான கவிதை
4. முடியரசன் - காவியப் பாவை - "புண்படுமா" என்னும் கவிதை.

அலகு 2: புதுக்கவிதை

9 மணி நேரம்

1. நா. காமராசன் - கறுப்பு மலர்கள் தொகுப்பில் காகிதப்பூக்கள் என்னும் தலைப்பிலான கவிதை.
2. அப்துல் ரகுமான் - ஆலாபனை தொகுப்பில் போட்டி என்னும் தலைப்பிலான கவிதை

3. ஈரோடு தமிழன்பன் - ஒரு வண்டி சென்ரியு தொகுப்பில் தேர்ந்தெடுக்கப்பட்ட சென்ரியு கவிதைகள்
4. ஆண்டாள் பிரியதர்ஷினி - முத்தங்கள் தீர்ந்துவிட்டன தொகுப்பில் 'இங்கே வரும் போது' என்னும் தலைப்பிலான கவிதை

அலகு 3: உரைநடை

9 மணி நேரம்

1. மாணாக்கரும் தாய்மொழியும் - திரு.வி.க.,
2. மன வலிமை வேண்டும் - மு.வரதராசனார்
3. செம்மொழித் தமிழின் சிறப்புகள்
4. பண்டைத் தமிழரின் சாதனைச் சுவடுகள்

அலகு 4: தமிழர் வாழ்வும் பண்பாடும்

9 மணி நேரம்

பண்பாடு - வாழ்வியல் முறை - அகம், புறம் - உணவு முறை - விருந்தோம்பல் - நம்பிக்கைகள் - விழாவும் வழிபாடும் - கலைகள் - கட்டடம் - சிற்பம் - ஓவியம் - இசை - கூத்து - தொழிலும் வணிகமும் - அறிவியல் நோக்கு.

அலகு 5: மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம்

9 மணி நேரம்

1. எழுத்துப் பிழை, தொடர்பு பிழைகள்
2. வேற்றுமை இலக்கணம்
3. செய்யுள் நலம் பாராட்டல்
4. பாடம் தழுவிய இலக்கிய வரலாறு (மரபுக் கவிதை, புதுக்கவிதை, உரைநடை)

மொத்தம்: 45 மணி நேரம்

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | Recall and recognize heritage and culture of Tamils through History of Tamil Language. |
| CO2 | Interpret the cultural life style of Ancient Tamils. |
| CO3 | Evaluate social and individuals moral value after studying Ethics In modern Literature |

| | |
|-----|--|
| CO4 | Build the humanistic concept and moral life skills after studying divine and minor Literature. |
| CO5 | Improve their own creativity and writing skills after studying history of Modern Tamil Literature. |

பார்வை நூல்கள்

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காடெமி, 2002.
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. செம்மொழி தமிழின் சிறப்பியல்புகள் - முனைவர் மறைமலை இலக்குவனார்; <https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>

I year-I Sem. (Prose, Letter writing & Technical words)

Course Objective :

- To enable the students to develop communication skills
- To train students in official language
- To enrich their knowledge in Hindi literature
- To teach them human values & create awareness towards exploitation

Unit I - ' Ekatuutkadi', letter writing, Technical words. **9** **Unit II** - 'Devi singh', letter writing, Technical words. **9** **Unit III** - ' kabiraakikaashi ', letter writing, Technical words. **9** **Unit IV** - ' kabiraakikaashi ', letter writing, Technical words. **9**
Unit V - ' bharathiyavigyankikahaani '- 'hamnediyaa ,hamneliyaa' , letter writing, **9** **Total hours 45**

Course Outcome

At the end of this course

CO 1 Students will be familiar with official letter writing

Co 2 will be trained in writing various letters.

CO 3 students will be moulded with good character understand human values

CO 4 students will gain knowledge about ancient India

CO 5 will know the equivalent hindi words for scientific terms

Text /Reference Books :

Agyeyakisampoornakahaniyaa - Rajpal &sons, year 2017,

Yatraye our bhi , Kumar Ravindra Rashmi prakashan , Lucknow

Bharathiyavigyankikahani, Hindi book centre , NewDelhi

Weblinks:

<http://www.hindisamay.com/content/1321/1/%E0%A4%B0%E0%A4%BE%E0%A4>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9_/_%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF

http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9_/_%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF

21LFR001 FRENCH I 3 0 0 3

OBJECTIVE :

To introduce French language.

To enable the students to understand and to acquire the basic knowledge of French language with elementary grammar.

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To introduce French language.

To enable the students to understand and to acquire the basic knowledge of French language with elementary grammar.

UNIT : I INTRODUCTION 09 AIM : Is to impart the basics of French language

CONTENT : Introduction-Alphabet-comment prononcer, écrire et lire les mots-base: les prénoms personnel de 1er , 2eme et 3eme personnes-conjugaisons les verbes être et avoir en forme affirmative, négative Et interrogative.

OUTCOME : The content of the unit 1 aids the students to explore the basics of the new foreign language.

UNIT II - LECON 1-3 09 AIM : Is to make the students to know about the words formation and elementary grammar

CONTENT : Leçon 1 :Premiers mots en français- 2.Les hommes sont difficiles 3.Vive la liberté-Réponses aux questions tires de la leçon-Grammaire: Les adjectives masculines ou féminines-Les article définies et indéfinis-Singuliers et pluriels.

OUTCOME :The content of unit 2 to experience the basic formations of words and its basic grammar by differentiating with English.

UNIT III - LECON 4 - 6 09 AIM : Is to motivate the students community by teaching about the Francophonie.

CONTENT :Leçons 4. L'heure c'est l'heure 5.Elle va revoir sa Normandie 6.Mettez-vous d'accord groupe de nom-Réponses aux questions tirées de la leçon-Grammaire :A placer et accorder l'adjectif en groupe de nom-Préposition de lieu-A écrire les nombres et l'heure en français

OUTCOME :This imparts the additional information in terms of general in the sense of geographical and culture.

UNIT :IV-LECON 7-9 09 AIM : Is to teach about the intermediate level of French grammar

CONTENT : Leçon 7.Trois visages de l'aventure , 8. A moi Auvergne 9.Recit de voyage Réponses aux questions tirées de la leçon- Grammaire : Adjectif possessif- Les phrases au présent de l'indicatif-Les phrases avec les verbes pronominaux au présent.

OUTCOME : Enable students for framing the basic sentence.

UNIT : V- COMPOSITION : 09 AIM :Is to teach about the basic content of essay and letter writing.

CONTENT :A écrire une lettre à un ami l'invitant à une célébration différente ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

OUTCOME :Making the students community to know the French format of letter writing and essay writing.

TOTAL 45HRS

TEXTBOOK :

Jack GIRARDER & Jean Marie GRIDLIG, <<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

REFERENCE BOOKS:

DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.

Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

WEB SITE RESOURCES LINK;

<https://www.thoughtco.com/french-reading-tips-1369373>

<https://www.bnf.fr/fr>

<https://www.laits.utexas.edu/tex/>

21LENG11 ENGLISH I - PROSE 3 0 0 3 Course Objective:

- To enable students to develop their communication skills effectively. To make students familiar with usage skills in English Language.
- To enrich their vocabulary in English
- To develop communicative competency.

Credit Hours

UNIT I 09 1. Dangers of Drug Abuse - Hardin B Jones

2. Tight Corners - E. V. Lucas

UNIT II 09 3. Futurology - Aldous Huxley

4. If You are Wrong, Admit it - Dale Breckenridge Carnegie

UNIT III 09 5. Industry - Dr.M.Narayana Rao & Dr.B.G.Barki

6. Turning Point of My Life - A.J Cronin

UNIT IV 09 7. Excitement - Mack R. Douglas

8. The Kanda Man Eater - Jim Corbett

UNIT V 09 9. Vocabulary and Exercises under the Lessons**Total 45 Hours**

Note: Lessons prescribed are from various anthologies and respective exercises therein will be taught.

Course Outcome

At the end of this course students will be able to,

CO1 Examine the language of prose.

CO2 Utilize instructions on fundamentals of grammar

CO3 Develop their own style of writing after studying diverse prose

CO4 Classify different essays on the basis of their types.

CO5 Critically comment on the textual content of prose.

Books Prescribed:

- English for Communication Enrichment: by JeyaSanthi June 2015. • Dr. M. Narayana Rao and Dr. B. G. Barki – Anu's Current English for Communication (AnuChitra).2015

- Dr. Ananthan , R. Effective Communication. Ed. Chennai : Anu Chithra Pub.2010.

Web Sources:

- <https://www.gradesaver.com/>
- <https://www.enotes.com/>
- <https://www.jstor.org/>
- <https://www.sparknotes.com/>

<https://www.cliffsnotes.com/>

Prepare to Students to have the foot hold in Accounts.

UNIT I INTRODUCTION TO ACCOUNTING 15 Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions, systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance. **UNIT II PREPARATION OF FINAL ACCOUNTS 15** Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves. **UNIT III BANK RECONCILIATION STATEMENT AND ACCOUNTS 15** Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement.

UNIT IV CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS

15

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

UNIT V SINGLE ENTRY SYSTEM OF ACCOUNTING 15 Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|---|
| CO1 | Interpret knowledge of Financial Accounting to practical situations |
|-----|---|

| | |
|-----|--|
| CO2 | Apply accounting principles for determining Profit/ Loss |
| CO3 | Apply accounting practices for Reconciliation |
| CO4 | Solve problems relating to depreciation of assets |
| CO5 | Make use of Single entry system for calculating profit |

Text books:

1. T.S.Reddy&A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd., 2002, Reprint – 2008.

Web Link

https://www.youtube.com/watch?v=ni1u_AvTX0E

<https://www.youtube.com/watch?v=wXxIzDt2W8E>

<http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>

21CBCF12 BUSINESS MANAGEMENT 4 1 0 5 Course Objective:

1. To help the students gain understanding of the functions and responsibilities of managers.

2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.

**UNIT I
IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 15**

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

UNIT II - PLANNING AND DECISION MAKING 15 Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure, methods of Decision Making – Process of decision making – Types of Decision.

UNIT III - ORGANISATION STRUCTURE 15 Organizing – Types of organization – Organization structure – Span of Control – Departmentalization - Informal Organization.

UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT PROCESS AND TRAINING 15

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training - Benefits of Training – Methods of Training.

UNIT V PROCESS OF MOTIVATION, COMMUNICATION, CO - ORDINATION AND CONTROL 15 Motivation – Need and Importance – Communication – Importance – Elements - Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication – Co-ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Importance – Steps in Controlling.

Total : 75 Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | Make use of Management techniques, theories and Policies |
| CO2 | Construct a Plan successfully in every walk of life |

| | |
|-----|--|
| CO3 | Organize structure and its types |
| CO4 | Authority and Responsibility and stages in selection and training benefits |
| CO5 | Summarise Motivation, Communication, co-ordination and control |

Text books:

1. P.C. Tirpathi And P.N. Reddy, “Principles Of Management”, Tata Mcgrawhil New Delhi, 1991.
2. J.Jayashankar, “Business Management”, 1st Edition Margham Publication, Chennai, 2004.

References:

1. N.Premavathi, “Principles of Management”, 2nd Edition Sri Vishnu Publication, Chennai, 2003.
2. Weirich And Koontz, “Management – A Global Perspective”, 10th Edition, 1993.

Web Link

<https://www.slideshare.net/anujbhatia09/business-management-70063793>

<https://www.youtube.com/watch?v=mP2TgtIXUN8>

Definition - Nature and scope - Fundamental concepts of Managerial Economics - Relationship with other subjects - Decision Making Process - Risk and Uncertainty.

Unit II : 15 Demand – Law of Demand – Elasticity of demand –Law of supply – Demand forecasting – Consumer durable and Capital Goods- Consumer surplus .

Unit III : 15 Cost classification –Short run and long run – cost function –Theories of Profit – Profit maximization –Break even Analysis.

Unit IV : 15 Production function- Law of variable proportion- Law of returns of scale – Law of diminishing returns –Economic of scale

Unit V: Market Structure and Pricing 15 Price and output determination - Perfect competition – Monopoly competition – Monopolistic Competition – Oligopoly Competition - Pricing – Objectives and methods.

Total Hours: 75hrs

Course outcomes

CO1 Familiar with nature and scope of managerial economics

CO2 Knowledge on price elasticity and indifference curve.

CO3 Knowledge on cost and revenue concepts and BEP

CO4 Aware of factors of production and law of returns to scale

CO5 Market Classifications, Competition and price determinations

46

Text Books :

1. R.L Varshney and K.L. Maheswari, “Managerial Economics”, Sultan Chand & Sons. New Delhi.2011
2. S. Sankaran “Managerial Economics” Margham Publication , Chennai, 2008
3. Dr. S. Chandrachud, ‘Chud’s Series of Managerial Economics’, WISE Publications. 2020 Edition. Chennai

Reference Books:

1. P. L. Mehta “Managerial Economics – Analysis, Problems and Cases”, Sultan Chand & Sons. New Delhi. 2015
2. V. Loganathan, “Principles of Economics, Economic Analysis” – S. Chand Publications.2008

E - References

<https://www.mooc-list.com/tags/managerial-economics>

<https://www.edx.org/learn/managerial-economics>

<https://www.classcentral.com/course/swayam-introduction-to-managerial-economics-141155>

I year-II Sem (kahani , Natak & Translation)**Course Objective:**

- To train students in translation
- To develop reading & writing skills
- To create interest towards reading different types of literature

Unit I - 'zaruurath' (kahani), Translation - Definition,Types 9 Unit II - 'Pandit kouun ' (kahani), Translation - Anuvadakke gun 9 Unit III - 'Pandit kouun (kahani) , Translation Practice 9 Unit IV - Rajani (naatak), Translation Practice 9 Unit V - Rajani (naatak), Translation Practice 9

Total Hours :45

Course Outcome

At the end of this course

CO 1 Students will know the importance & process of translation

Co 2 They can develop the skill of translation

CO 3 will know the different writing skills of authors

CO 4 gain knowledge in hindi literature

CO 5 will acquire knowledge in hindi sahithya

Text / Reference book :

Adhi rath kebaad , by Shankar shah, kitabhgharprakashan ,2000

Idgah by Premchand, Bharathiyagyanpeeth, New Delhi ,

Jamun ka ped by Krishna Chandra, Deepak publishers, Nov. 2019

Pitha by gyanranjan, Rajkamalpublication, Jan 2018

Glossary of Administrative terms, Commission for scientific terms & Technical Terminology,2007

Patralekhan kala by Dr.Shivshankar Pandey,2018

Gadyakhosh

Weblinks:

<https://premchandstories.in/eidgaah-story-munshi-premchand-pdf/>

<https://www.google.com/search?q=pita+by+gyan+ranjan&oq=pitha+by+gya&aqs=chrome.1.69i57j0i113j0i22i30.10387j0j4&sourceid=chrome&ie=U>

TF-8

<http://db.44books.com/2020/04/%e0%a4%86%e0%a4%a7%e0%a5%80-%e0%a4%b0%e0%a4%be%e0%a4%a4-%e0%a4%95%e0%a5%87-%e0%a4%ac%e0%a4%be%e0%a4%a6.html>

http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9/_/%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF

http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9/_/%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF

21LFR002 FRENCH II 3 0 0 3

OBJECTIVE:

To fortify the grammar and vocabulary skills of the students.

To enable the students have an idea of the French culture and civilization **UNIT: I - 10-11**

09 AIM : Is to teach about the tense and objects.

CONTENT : Leçons :10 Les affaires marchent,11 un repas midi a problèmes- Réponses aux questions tires de la leçon-grammaire ;présent progressif passe récent ou future proche complément d'Object directe-complément d'objet

OUTCOME :This enable students to learn the language without any grammatical errors.

UNIT II- LECON 12-13 09 AIM : Is explain about the pronouns and their differences.

CONTENT : Leçons 12 : tout est bien qui fini bien,-13 aux armes citoyens-réponses aux questions tires de la leçon-grammaire :les pronoms<<en ou y>> rapporter des paroles-Les pronoms relatifs que, qui ou ou.

OUTCOME :As a result of the content makes the students to known about the types of pronouns and their useage.

UNIT III-LECON 14-15 09

AIM : Is to involve the students by making them to frame the own simple sentence without any grammatical mistakes.

CONTENT : Leçons 14.Qui ne risque rien n'a rien-15.la fortune sourit aux audacieux

réponses aux questions tirées de la leçon-grammaire : comparaison-les phrases au passé composé.

OUTCOME :This imparts the students in order to develop their basic writing skills.

UNIT :IV-LECON 16-18 09 AIM : Is to teach about the intermediate level of French grammar

CONTENT : Leçons 16 la publicité et nos rêves 17 la France la monde 18 campagne publicitaire réponses aux questions tirées de la leçon-grammaire :les phrases à l'imparfait-les phrases au futur

OUTCOME :Enable students for framing the basic sentence.

UNIT :V- COMPOSITION : 09 AIM :Is to teach about the basic content of essay and letter writing.

CONTENT :A écrire une lettre à un ami l'invitant à une célébration différente ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

OUTCOME :Making the students community to know the french format of letter writing and essay writing.

TOTAL 45HRS

TEXTBOOK :

Jack GIRARDER & Jean Marie GRIDLIG, <<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

REFERENCE BOOKS:

DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.

Nithya Vijayakumar get ready French grammar-Elementary Goyal publications , New Delhi Edition 2014.

WEB SITE RESOURCES LINK;

<https://www.thoughtco.com/french-reading-tips-1369373>

<https://www.bnf.fr/fr>

<https://www.laits.utexas.edu/tex/>

21LENG21 ENGLISH - II 3 0 0 3

Course Objective:

- To train students in the use of English language in varied literary and non literary contexts.

- To teach them soft skills and strengthen their foundation in grammar.
- To evaluate students to sensitivity in conversational competency.

Credit Hours

UNIT I 09 i. At the Airport

ii. In a Bank

iii. On a Bus

UNIT II 09

iv. In Flight

v. In a Hotel

vi. In a Library

UNIT III 09

vii. Tea Time

viii. On a Train

ix. In a Restaurant

UNIT IV 09

x. On a Picnic

xi. In a Police station

xii. In a Post office

UNIT V 09

xiii. In a travel agency

xiv. Asking the way

xv. At the theatre

Total 45 Hours

Course Outcome

At the end of this course students will be able to,

CO1 Feel confident to speak in different situations.

CO2 Learn befitting vocabulary words.

CO3 Have the ability to visualize speaking situations.

CO4 Be conversant with other conversational situations.

CO5 Categorize the nature of questions asked usually in interviews

Books Recommended:

- English Conversation Practice, D.H.Spencer, Oxford. 2001 •
- Communicative English by Department of English, National College(Autonomous), Trichy.2008

Web Sources:

- <https://self-publishingschool.com/how-to-write-dialogue/>
- <https://www.masterclass.com/articles/how-to-write-dialogue> .

21CBCF21 FINANCIAL ACCOUNTING II 4 1 0 5

Course Objective: To enable the students to prepare different kinds of Financial Statements.

UNIT I BRANCH ACCOUNTING 15

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

UNIT II DEPARTMENTAL ACCOUNTS 15 Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

UNIT III ACCOUNTS RELATING TO HIRE-PURCHASE 15 Hire purchase – Hire purchase trading account – Stock and debtor system. **UNIT IV ADMISSION, RETIREMENT AND DEATH OF A PARTNER 15** Partnership accounts – admission – retirement – death of a partner.

UNIT V DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION 15

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | Explaining Branch accounting concepts and its objectives & Types |
| CO2 | Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer. |
| CO3 | Analysing Hire purchase problems by using hire purchase Trading account, stock & Debtors system and also to study Installment system, |

| | |
|-----|---|
| CO4 | Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems. |
| CO5 | To develop idea about dissolution of partnership and procedures. |

Text books:

1. T.S.Reddy&A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd., 2002, Reprint – 2008.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf

<https://www.youtube.com/watch?v=wXxIZDt2W8E21CBCF22> BUSINESS ENVIRONMENT 4 1 0 5

Course Objective:

To highlight how a Business Concern functions in different environments. **UNIT I TYPES OF BUSINESS ENVIRONMENT 15**

Business And its Environment – Definition –Significance – Brief Overview Of External Forces Acting On The Business –Demographic – Economic – Geographical And Ecological – Social And Culture – Political And Legal – Technological. **UNIT II ECONOMIC ENVIRONMENT 15** Economic Environment – Economic System And Their Impact On Business – Macro Economic Parameters Like GDP – Growth Rate Of Population – Urbanization –Fiscal – Deficit Plan Investment- Per capita Income And The Impact On Business Decision – Five Year Planning.

UNIT III FINANCIAL ENVIRONMENT 15 Financial Environment and Financial System – Financial market – Financial Institution – The importance And Role of Banks in the

Economy – Commercial Bank – Functions of commercial banks – Reserve Bank Of India – Functions Of Reserve Bank Of India – Non – Banking Financial institutions – IDBI, IFCI, ICICI, SFCS, SIDCOS, SIDBI, NABARD.

UNIT IV POLITICAL ENVIRONMENT 15 Political Environment – Economic system – Capitalism – Features – Merits – Demerits – Co Operative Philosophy – Features – Merits – Demerits – Mixed Economy features Merits and Demerits – Government and Business Relationship in India. **UNIT V SOCIO-CULTURAL ENVIRONMENT 15** Socio – Cultural Environment – Joint Family System – Socio Stratification In India And Social Transformation – Social Attitudes – Population Growth – Importance And Impact On Business – Urbanization And Its Impact On Business And Culture – Impact OF Foreign Culture On Business – Technological Development And Social Change – Advantage And Disadvantage – Social responsibility of business.

Total: 75 Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | To Define Business environment and classify it. |
| CO2 | To make use of Economic parameters to understand economic environment and its impact on business decisions and Five year plans. |
| CO3 | Compare and classify International trade institutions in the Financial Environment. |
| CO4 | To Explain different economic systems in the political environment and defining the Indian Government and Business relationship. |
| CO5 | To Analyze socio cultural environment. |

Text books:

1. S. Sankaran, “Business Environment”, Margham Publications, Reprint, 2008.
2. Dr. Radha, “Business Environment”, Prasanna Publishers, Second edition, 2004.

References:

1. Francis Cherunilam, “Business Environment”, Himalaya Publishing House, Second

Edition, 2018.

2. V.P. Michael, "Business Environment", S. Chand & Company (PVT) Ltd, First Edition, 1987.

Weblink:

https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_DMGT_401_BUSINESS_ENVIRONMENT.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Envrionement.pdf>
21CBCF23 INTERNATIONAL ECONOMICS 5 0 0 5

Objective: To understand fundamental elements and need for International Trade

UNIT – I 15

International Trade - Definition – Need – Types of International Trade – Difference between Internal and International Trade – Importance of International Trade in Global Context

UNIT – II 15

Theories of Foreign Trade – Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's, and Heckscher and Ohlin's Theories only)

UNIT – III 15

Balance of Payment and Balance of Trade – Meaning – Causes of Disequilibrium – Exchange Rates – Fixed and Floating Exchange Rates and their merits and demerits.

UNIT – IV 15 International Trade Policies – SAARC – BRICs – South-South

Co-operation **UNIT – V 15**

International Trade and Financial Organization – WTO, IMF and World Bank and their objectives and role of Foreign Trade and economic development of developing countries.

TOTAL 75HRS

Text Book

1. M.L Jhingan, 'International Economics' Vrinda Publication (P) Ltd., 6th edition 2010
2. Dr. S. Chandrachud, 'Chud's Series of International Economics', WISE Publications. 2020 Edition Chennai.

Course Outcome:

CO1 - Aware of the gains of International Trade

CO2 - Knowledge about theories of International Trade

CO3 - Knowledge on BOP and BOT

CO4 - Aware of objectives of SAARC, BRICs and South-South Co-operation CO5 -

Aware of WTO and role of IMF and World Bank

References

1. Robert, J, Thomson – International Economics (2008).
2. Dominck Salvatore, International Economics, Tata McGraw – Hill Publishing Company Ltd, 2005.
3. Peter B. Kenen, International Economics, Cambridge University Press, 1996.

WEBLINK:

<https://www.mooc-list.com/tags/managerial-economics>

<https://ocw.mit.edu/courses/economics/14-581-international-economics-i-spring-2013/lecture-notes/>

21CBCF31 BUSINESS STATISTICS 4 1 0 5

Course Objective:

To develop the students ability to deal with numerical and quantitative issues in business. Enable the use of statistical, graphical and algebraic techniques wherever relevant. The course also have a proper understanding of Statistical applications in Business and Management.

UNIT-I Diagrammatic and Graphical representation of data 15 Introduction – Scope and Limitations of Statistical methods- Collection of data Classification of data-Tabulation- Diagrammatic representation of data- Simple bar diagram, Multiple bar diagram, Percentage bar diagram and Pie diagram- Graphical representation of data- Histogram, Frequency polygon and curves- Ogives.

UNIT-II Measures of Central tendency and Dispersion 15 Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion Range, Quartile Deviation, Standard Deviation and Coefficient of variation. **UNIT-III Correlation and regression analysis 15** Correlation: Types of Correlation-Methods of studying correlation- Scatter diagram method, Karl Pearson’s Coefficient of correlation, Spearman’s Rank Correlation Coefficient. Regression: Regression Lines and Regression equations - simple problems. **UNIT –IV Time**

series Analysis and Index Numbers 15

Time Series Analysis : Component of Time Series-Measurement of trend-Method of Semi-averages, Moving averages method,

Index numbers: Types of index number, Laspeyre's method , Paasche's method , Fisher's method-Test of adequacy of index number formulae: Time reversal test and Factor reversal test–Simple problems.

UNIT-V Tests of significance 15 Introduction- Concept of Sampling and Sampling Distribution –Parameter and Statistics- Standard error – Tests of Significance for small samples : t-test for Single mean - difference of means , F-test(variance –Ratio test) , Chi-Square tests for Goodness of Fit and test for independence of attributes in contingency table.

Total: 75Hrs

Course Outcome:

At the end of the course the students will be able to

CO1 : Describe and discuss the key terminology, concepts tools and techniques used in Statistical analysis

CO2 : Critically evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion

CO3 : Understand and critically discuss the issues surrounding of correlation and Regression

CO4 : Solve a range of problems using the techniques by time series and index numbers of data.

CO5: Discuss critically the uses and limitations of Testing of hypothesis

TEXT BOOKS

1. S.P.Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi,2005
2. S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, 3rd Edition, 2001.

REFERENCE BOOKS

1. P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.
2. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
3. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research,

Web source links

1. <https://d3bxy9euw4e147.cloudfront.net/oscms-prodcms/media/documents/IntroductoryBusinessStatistics-OP.pdf>
2. <http://www.ddegiust.ac.in/studymaterial/mcom/mc-106.pdf>

21CBCF32 CORPORATE ACCOUNTING 4 1 0 5 Course Objective: (Employability)

To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them employability skills need for becoming an accountant in a company.

UNIT I ISSUE OF SHARES 15 Issue of shares – various kinds of issues – forfeiture – re-issue – underwriting of shares.

UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 15 Redemption of preference shares – purchase of business – profits prior to incorporation – Treatment of profit or loss prior to incorporation.

UNIT III COMPANY FINAL ACCOUNTS 15 Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

UNIT IV VALUATION OF GOODWILL AND SHARES 15 Valuation of good will and shares – Factors affecting value of goodwill – Methods of valuation of shares – Computation of valuation of goodwill and shares.

UNIT V INTERNAL RECONSTRUCTION 15 Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – Procedure for alteration reducing share capital – Accounting entries for alteration and reduction of share capital.

Total: 75Hrs Course Outcome

At the end of this course students will be able to,

| | |
|-----|---|
| CO1 | To give outline on issue of shares and debentures |
| CO2 | To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation |
| CO3 | To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration |
| CO4 | Apply their knowledge for the valuation of shares and debentures |

| | |
|-----|---|
| CO5 | Develop ideas for the alteration of share capital |
|-----|---|

Text book:

1. T.S. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Accounting”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

WEBLINK

<https://youtu.be/b7K44y18sjA>

<https://nptel.ac.in/>

<https://www.geektonight.com/corporate-accounting-notes/>

21CBCF33 BUSINESS LAW 5 0 0 5 Course Objective: To acquaint students with the principles of Business law. To impart the basic Knowledge in Contract Act.

UNIT I INTRODUCTION TO THE CONTRACT 15 Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration. **UNIT II CAPACITY OF CONTRACT 15** Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent– legality of object – void agreements – illegal agreements.

UNIT III : PERFORMANCE AND BREACH OF CONTRACT 15 Performance of contract - tender – quasi contract - discharge of contract – remedies for breach of contract

UNIT IV : CONTRACT OF AGENCY 15

Contract of Agency – Creation of Agency – Types of Agents – Duties, Rights and Liabilities of principal and agent – Termination of Agency

UNIT V : SALE OF GOODS ACT, 1930. 15

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller-buyer and seller of goods - unpaid seller. - Bailment - Pledge - Lien - Mortgage.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | Explain contract and Explain its classification |
| CO2 | Summarise an idea about qualification and disqualification of contract |
| CO3 | Explain about Performance and breach of contract |
| CO4 | Build knowledge about law of Agency |
| CO5 | Summarise the entire provisions relating to Sale of goods Act 1930. |

Text books:

1. N.D.Kapoor, “Business Law”, Sultan Chand Publishers, 2018.
2. R.S.Pillai, “Business Law”, S. Chand Publishers, 2011.

References:

1. M.R.Srinivasan, “Business Law”, Margham Publishers, 2009.
2. Richard Lawson & Douglas Smith, “Business Law for business and Marketing Students”, Butterworth – Heinemann Publication, 3rd Edition, 2011.

Weblink:

[https:// www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf](https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf)

https://ebooks.lpude.in/commerce/bcom/term_1/

[DCOM103_COMMERCIAL_LAW.pdf](#)

21CBCF41 OPERATIONS RESEARCH 4 1 0 5

Course Objective:

To impart knowledge in concepts and tools of Operations Research; To understand mathematical models used in Operations Research; To apply these techniques constructively to make effective business decisions.

Unit I Introduction to Operation Research 15

Introduction: Definition- Scope of OR in Business - Linear Programming Problems – Formulation – Graphical method of solution- Standard form of LPP- Canonical form of LPP Simplex method.

Unit II Transportation and Assignment problems 15 Transportation Problems:

Introduction-Balanced and Unbalanced Transportation Problems- IBFS for finding North West Corner Rule-Least Cost Method- Vogel's Approximation Method-MODI Method.

Assignment Problems: Introduction-Balanced and Unbalanced Assignment

Problems-Maximization case in Assignment Problems. **Unit III Sequencing problems 15**

Sequencing: Introduction- Processing 'n' jobs on 2 machines-Processing 'n' jobs on 3 machines-Processing 'n' jobs on 'm' machines- 2 jobs with 'm' machines

Unit IV Game Theory 15 Game Theory: Introduction – Two Person Zero Sum Games

–Game with Saddle Point-Game without Saddle Point-Solution of 2x2 games without Saddle Point Dominance Property-Matrix Oddment Method- Graphical Method for 2xn or mx2 games.

Unit V Network Analysis 15 Network Analysis: Introduction – Basic Terminologies

–Construction of Network Critical Path method (CPM)- PERT- Float Analysis-Total Float-Free Float-Independent Float-Difference Between CPM and PERT.

TOTAL 75HRS

Course Outcome:

At the end of the course the students will be able to

CO1 : Identify and develop operational research models from the verbal description of the real system.

CO2 : Use mathematical technique to solve the transportation and assignment problems.

CO3 : Develop a report that describes the network model and the solving technique, analyze the results

CO4 : To understand the decision-making processes in sequencing problems. CO5 :

To understand the decision-making processes in game theory **Text Books:**

1. P. K. Gupta, Man Mohan, KantiSwarup: “Operations Research”, Sultan Chand, 2008.
2. V. K. Kapoor: “Operations Research”, Sultan Chand & Sons, 2006
3. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited, fifth edition.2013

Reference Books:

1. Hamdy Taha, Operations Research, 8th Edition, Pearson Education, 2009.
2. Sharma J.K, Operations Research, 3rd Edition, Macmillan Business Books, 2009.
3. Sundaresan V, Ganapathy K.S, Ganesan K, Resource Management Technique- Lakshmi Publications, 2003.
4. Kantiswaroop, Gupta P. K, Man Mohan, Operations Research, 14th Edition, Sultan Chand & Sons, 2008.
5. Kalavathy S, Operations Research, 2nd Edition, Vikas Publications, 2009.

Web source link

1. <https://www.bbau.ac.in/dept/UIET/EME-601%20Operation%20Research.pdf>
2. <https://thalis.math.upatras.gr/~tsantas/DownloadFiles/Taha%20-%20Operation%20Research%208Ed.pdf>

18CBCF42 ADVANCED CORPORATE ACCOUNTING 5 0 0 5

Course Objective:

To introduce Bank accounts and Human resource Accounts to the . To develop employability skills among students by educating them with Accounting Standards in Company Accounts.

UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 15

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

UNIT II : ACCOUNTING STANDARDS 15 Accounting standards relating to Valuation of

Inventories (AS 2), Cash flow statement (AS 3), Depreciation accounting (AS 6), Fixed Assets (AS - 10), Amalgamations (AS - 14), Earnings per share (AS 20), Interim Financial Reporting (AS 25), Intangible Assets(AS 26).

UNIT III : ACCOUNTS OF BANKING COMPANIES 15 Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

UNIT IV : LIQUIDATION OF COMPANIES 15 Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Accounts.

UNIT V : HOLDING COMPANY ACCOUNTS 15 Holding Company- Subsidiary Company – Capital Profit – Revenue Profits – Minority Interest Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

Total: 75 Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|---|
| CO1 | Infer idea about Amalgamation, Absorption and External Reconstruction |
| CO2 | Determine profit and Financial position of Banking Companies |
| CO3 | Build knowledge on Insurance company accounts |
| CO4 | Tell why companies are getting liquidated and their procedures |
| CO5 | Compare Holding and subsidiary company accounts |

Text book:

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr. Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

WEBLINK

<https://youtu.be/b7K44y18sjA>

<https://nptel.ac.in/>

<https://www.geektonight.com/corporate-accounting-notes/21CBCF43> COMPANY LAW 4 0 0 4

Course Objective: To make students aware of the provisions of the companies Act, 1956. This would help them to float a company and to manage the affairs of the company effectively.

UNIT I INTRODUCTION 12

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Conditions to be complied with the Registrar for Incorporation – Promoter – Legal Status of a Promoter – Duties of the Promoter – Remuneration of a Promoter.

UNIT II ESSENTIAL DOCUMENTS OF A COMPANY 12 Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management - Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Remedies.

UNIT III COMPANY MANAGEMENT 12 Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

UNIT IV MEETINGS AND RESOLUTIONS 12 Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Kinds of Resolutions. **UNIT V WINDING UP OF A COMPANY 12** Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

Total: 60 HRS

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | Extend their knowledge about company Law |
|-----|--|

| | |
|-----|---|
| CO2 | Apply their knowledge on various documents to be filed while starting a new company |
| CO3 | Summarise about the entire Company management |
| CO4 | Make use of their knowledge for Secretarial practice |
| CO5 | Summarise various procedures for winding up of a company |

Text book:

1. N.D.Kapoor , “Company Law”, Taxmann Publications Pvt. Limited, 2008

References:

1. M.C.Shukla&S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.
2. Avtar Singh, “Company Law”, Eastern Book Company, 2005.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf

21CBCF44 MARKETING MANAGEMENT 4 0 0 4

Course Objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

UNIT I : INTRODUCTION 12

Nature, Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning - types of market.

UNIT II : CONSUMER BEHAVIOUR 12 Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior - Buying motives.

UNIT III : PRODUCTS 12 Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

UNIT IV : PRICING 12 Pricing – Objection of pricing, pricing policies and procedures,

Factors influencing pricing decision – importance of distribution, various kinds of marketing channels. **UNIT V : SALES FORECASTING 12** Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations. **Total : 60 Hrs**

Course Outcome

At the end of this course students will be able to,

| | |
|-----|---|
| CO1 | Develop an idea about Marketing and its functions |
| CO2 | Get an outline of Consumer behaviour and factors influencing buying behaviour |
| CO3 | Extend their knowledge about Products and its classifications |
| CO4 | Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations |
| CO5 | Build an idea about Sales Forecast |

Text books:

1. Philip Kotler, “Marketing Management”, Pearson Education, 06-Jan-2018.
2. Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-1994.

References:

1. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-1995
2. Ramaswany Namakumari, “Marketing Management”, Macmillan India Limited, 2002.

Weblink :

https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BBM/Marketting.pdf>
21CBCF51 COST ACCOUNTING 4 1 0 5

Course Objective: To familiarize students with the basic concepts of cost and various methods and techniques of costing.

UNIT I : INTRODUCTION TO COST ACCOUNTING 15

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost

Accounting vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II : PREPARATION OF COST SHEET 15 Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

UNIT III : MATERIAL CONTROL AND PRICING METHODS 15 Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized vs. Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

UNIT IV : REMUNERATION AND INCENTIVES 15 Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Idle Times an Overtime.

UNIT V : OVERHEAD COST 15 Overhead Cost – Meaning and Definition - Importance of Overhead Cost – Classification of Overhead Cost – Allocation, Apportionment and Absorption and of Overhead Cost – Primary and Secondary Distribution – Classification Machine Hour Rate.

Total : 75 Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | Build their knowledge on Cost accounting concepts |
| CO2 | Compare Cost and Financial accounting |
| CO3 | Solve problems on Material control |
| CO4 | Utilize their knowledge on Remuneration and Incentives |
| CO5 | Solve problems using Overhead costs |

Text books:

1. Manosh Dutta, “Cost Accounting”, Dorling Kindersley (India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, “ Cost Accounting”, Margham Publications, 2014.

References:

1. Manash Dutta, “Cost Accounting”, Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand& Company Ltd, 2010.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Cost-Accounting.pdf>

SYLLABUS

DISCIPLINE SPECIFIC

ELECTIVE COURSES

21DBC31 FINANCIAL SERVICES 4 1 0 5 Course Objective :

To help students to understand the working of Financial System in India. To introduce them to the view areas of merchant banking, Leasing, Factoring and Insurances.

UNIT I : FINANCIAL SERVICES 15 Introduction to Financial Services – Meaning and Importance Of Financial Services – Types Of Financial Services – Financial Services And Economic Environment – Players in Financial Service Sectors.

UNIT II : MERCHANT BANKING 15 Merchant Banking – Functions – Issue Management – Managing Of New Issue– Underwriting – Capital Market – Stock Exchange – Role of SEBI.

UNIT III : LEASING AND HIRE PURCHASE 15 Meaning and Definition of Leasing - Leasing and hire purchase concepts and Features – types.

UNIT IV : FACTORING 15 Meaning and Definition of Factoring - functions of Factor – Consumer Finance – venture capital – mutual funds – Credit rating.

UNIT V : INSURANCE 15 Meaning and definition of Insurance - different types – life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

Total : 75 Hrs

Course Outcome

At the end of this course students will be able to,

| | |
|-----|--|
| CO1 | Get outline about the fundamentals of financial services and its players |
| CO2 | Apply their knowledge for new issue and underwriting in capital markets and summarize their knowledge about Merchant banking |
| CO3 | Compare and contrast Leasing and Hire purchase dealings |
| CO4 | Apply their knowledge about factoring towards real life situations |
| CO5 | Relate their knowledge on Insurance companies and different types of policies to make investment decisions |