

SRI KALISWARI COLLEGE, SIVAKASI

(An Autonomous Institution, Affiliated to Madurai Kamaraj University,
Reaccredited with 'A' Grade by NAAC with CGPA 3.30)

DEPARTMENT OF COMMERCE



Programme Scheme of Examinations and Syllabi

(with effect from June 2015)

UG Programme – B.COM

Programme Outcome (PO) for Undergraduate Programme

Knowledge

PO 1: Well grounded knowledge in chosen subjects.

PO 2: Updated knowledge related to the subjects.

Skills

PO 1: Acquisition of cognitive skills

PO 2: Acquisition of Life Skills for Employment.

Attitude

PO 1: Holistic Personality Development through Self-directed and lifelong learning.

PO 2: Eco Sensitivity, inclusive culture, moral uprightless and social commitment.

Programme Specific Outcome

- Build a strong foundation of knowledge in different areas of Commerce
- Acquire the skill of applying concepts and techniques used in Commerce
- Develop an attitude for working effectively and efficiently in a business world.
- Enable to be capable of making decisions at personal and professional level.
- Able to sustain as a corporate employee, private accountant and stock broker.
- Enable to getting job in banking and insurance company.
- Acquire numerous career options.
- Able to pursue higher study courses like M.Com, M.B.A, CMAI, CA, ACS and BL.
Equip with caliber to appear competitive examinations.

Sri Kaliswari College (Autonomous)-Sivakasi
Department of Commerce
Choice Based Credit System - Curriculum Pattern
UG Programme - B.Com.
2015 - 2018

Part	Subject Code	Subject Name	Hours	Credits
Semester I				
I	15UBOL11	Tamil - I: காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3
II	15UENL11	English I	6	3
III	15UCMC11	Core – I: Fundamentals of Accountancy	5	5
	15UCMC12	Core – II: Principles of Marketing	5	5
	15UCMA11	Allied Course – I: Managerial Economics	4	2
IV	15UCMN11	Non Major Elective Course – I: Introduction to Banking	2	1
	15UCME11	Enrichment Course – I: Business Communication	2	1
		TOTAL	30	20
Semester II				
I	15UIOL21	Tamil II: தொழில் அமைப்பு	6	3
II	15UENL21	English - II	6	3
III	15UCMC21	Core - III: - Financial Accounting	5	5
	15UCMC22	Core - IV: Principles and Practice of Banking	5	5
	15UCMA21	Allied - II: Indian Economy	4	2
IV	15UCMN21	Non Major Elective Course – II: Costing	2	1
	15UCME21	Enrichment Course – II: E-Commerce	2	1
		TOTAL	30	20
Semester III				
III	15UCMC31	Core – V: Higher Accountancy	6	6
	15UCMC32	Core – VI: Secretarial Practice	5	5
	15UCMC33	Core - VII: Cost Accounting	5	5
	15UCMC34	Core – VIII: Information Technology	6	4
	15UCMA31	Allied - III: Business Statistics	4	2
IV	15UCMS31	Skill Based - I: International Marketing	2	1
	15UCMV31	Value Based – I: Entrepreneurship Development	2	1
		TOTAL	30	24
Semester IV				
III	15UCMC41	Core - IX: Partnership Accounting	6	6

	15UCMC42	Core - X: - Business Environment	5	5
	15UCMC43	Core - XI: Management Accounting	5	5
	15UCMC4P	Core - XII: Office Packages	6	6
	15UCMA41	Allied – IV: Business Mathematics	4	2
		Optional - I:	4	2
	15UCMO41	1. Human Resource Management		
	15UCMO42	2. Financial Market and Services		
V		Extension		1
		TOTAL	30	27
Semester V				
III	15UCMC51	Core – XIII: Corporate Accounting I	5	5
	15UCMC52	Core - XIV: Business Law	5	5
	15UCMC53	Core – XV: Financial Management	5	5
	15UCMC54	Core - XVI: Income Tax Law and Practice I	5	5
		Optional – II:	4	2
		15UCMO51	1. Techniques in Operation Research	
	15UCMO5P	2. Fundamentals of Internet and HTML		
IV	15UCMS51	Skill based – II: International Trade Organisation	2	1
	15UCMS5P	Skill based - III: Commerce Practicals	2	1
	15UVED51	Value Education	2	1
		TOTAL	30	25
Semester VI				
III	15UCMC61	Core - XVII: Corporate Accounting II	5	5
	15UCMC62	Core – XVIII: Industrial Law	5	5
	15UCMC63	Core - XIX: Income Tax Law and Practice II	5	5
	15UCMC64	Core – XX: Auditing	5	4
		Optional – III:	4	2
		15UCMO61	1. Research Methodology	
	15UCMO62	2. Accounting for Decision Making		
IV	15UCMS61	Skill based - IV: EXIM Documentation	2	1
	15UCMV61	Valued based - III: Soft Skill Development	2	1
	15UESR61	Environmental Studies	2	1
		TOTAL	30	24

Semester	I	II	III	IV	V	VI	Total
Credit	20	20	24	27	25	24	140

Sri Kaliswari College (Autonomous)-Sivakasi
Choice Based Credit System - Curriculum Pattern
UG Programme - B.Com. – 2015 -2018
Semester – I

Tamil - I: காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - Duration: 90 Hrs
15UBOL11

Credits : 2

Aim and Objectives:

- காப்பீடு பற்றிய அடிப்படை அறிவை வளர்த்துக் கொள்ள உதவுகிறது.
- இடர்பாடு பற்றிய விதிமுறைகளையும் மற்றும் இழப்பீடு கோரும் போது பின்பற்ற வேண்டிய விதிமுறைகள் பற்றியும் தெரிந்து கொள்ள உதவுகிறது.
- இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் செயல்முறை பற்றி தெரிந்து கொள்ள உதவுகிறது.

Course Outcome:

- Acquire basic understanding of the insurance mechanism.
- Comprehend concept of insurance and how it is used to cover risk. How is transacted as a business and how the insurance market operates are also explained.
- Recognize The relationship between insures and their terms are also listed out.
- Assess major life insurance and general insurance products is included as well.

பகுதி I

(18 மணி நேரம்)

காப்பீடு-இலக்கணம்-இடர்பாடு-இன்னல்கள்-இடையூறு: பொருள் மற்றும் வகைகள்-காப்பீட்டின் முக்கியத்துவம்- காப்பீட்டின் கூறுகள்- காப்பீட்டின் ஒப்பந்தம் - காப்பீட்டு ஒப்பந்தத்தின் வகைகள்- காப்பீட்டின் அடிப்படைக் கொள்கைகள்-இரட்டைக்காப்பீடு பொருள் - மறுகாப்பீடு பொருள்-காப்பீட்டின் பணிகள்-இன்றியமையாமை.

பகுதி II

(18 மணி நேரம்)

ஆயுள்காப்பீடு - பொருள் -ஆயுள் காப்பீட்டு ஒப்பந்தத்தின் அடிப்படை கூறுகள்-ஆயுள் காப்பீட்டிற்கும், பொதுகாப்பீட்டிற்கும் உள்ள வேறுபாடுகள் - ஆயுள் காப்பீட்டு பத்திரங்களின் வகைகள்; கால அடிப்படை குறித்த காலப் பத்திரம், முனைமம் செலுத்தும் முறை, இலாபத்தில் பங்கு மற்றும் இலாபம் இணையா பத்திரம்-ஆண்டுத் தொகை பொருள்-ஆண்டுத் தொகை ஒப்பந்தம்.

பகுதி III

(18 மணி நேரம்)

முனைமம் கணக்கிடுதல் - வகைகள் - ஆயுள் காப்பீடு செய்யும் முறை - நிபந்தனைகள் - வயதுக்கான அத்தாட்சி - முனைமம் செலுத்துதல் - சலுகை நாட்கள் - பத்திரம் உரிமை இழத்தல் - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு. இந்திய ஆயுள் காப்பீட்டுக் கழகம் -குறிக்கோள்கள்- இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பங்கு-தனியார் மயமாக்கல்- ஆதரவும், எதிர்ப்பும் -தற்போதைய நிலை.

பகுதி IV

(18 மணி நேரம்)

கடல் காப்பீடு - பொருள் - இலக்கணம் - ஒப்பந்தத்தின் தன்மை - கடல்சார் காப்பீடு - நிபந்தனைகள் - கடல்சார் இடர்பாடுகள் - கடல் சார்ந்த காப்பீட்டின் வகைகள் - இழப்புகள் - கடல் காப்பீட்டில் நஷ்ட ஈடு கொடுப்பதற்கான செயல் முறைகள்.

பகுதி V

(18 மணி நேரம்)

தீ காப்பீடு - பொருள் - இலக்கணம் - காரணங்கள் - தீ காப்பீட்டின் இயல்புகள் - தீ காப்பீட்டுப் பத்திரங்களின் வகைகள் - தீ காப்பீட்டு ஒப்பந்தத்தின் நிபந்தனைகள் - தீ காப்பீட்டிற்கும், கடல் காப்பீட்டிற்கும் உள்ள வேறுபாடுகள்.

முதன்மை நூல்:

1. பீர் முஹம்மது மற்றும் ஷாசலி இப்ராஹிம், “காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்”, பாஸ் பப்ளிகேஷன்ஸ், பதிப்பு-2011.

பார்வை நூல்கள்:

1. இராமலிங்கம். எல்.பி., மனோகரன். பி மற்றும் எம்.செல்வகுமார், “காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்”, மெரிட் இந்தியா பப்ளிகேஷன்ஸ், மதுரை. முதல் பதிப்பு-2006
2. செல்வராஜ். வி.எம். "பொது காப்பீடு", பவானி பப்ளிகேஷன்ஸ் - ஸ்ரீவைகுண்டம் - 2000.

Core - I: Fundamentals of Accountancy – 15UCMC11

Duration: 90 Hrs
Credits : 3

Aim and Objectives:

- To gain a basic knowledge about Accountancy
- To give an opportunity to lean the basis of accounting
- To impart a knowledge about accounting principles and concepts

Course Outcome:

- Evaluate the uses and users of accounting information;
- Explain and apply accounting concepts, principles and conventions;
- record basic accounting transactions and prepare annual financial statements;
- Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.
- Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.

UNIT I

(15 Hours)

Book Keeping: Meaning – Objectives – Accounting – Functions – Advantages – Disadvantages – Difference between book keeping and accounting - Accounting Principles – Concepts and Conventions

UNIT II (15 Hours)

System of Accounting - Types of Accounts - Golden Rules - Journal – Ledger – Difference between Journal and Ledger.

UNIT III (15 Hours)

Subsidiary books – Meaning – types – cash book and its types – Petty cash book – imprest system – Trial Balance – Objectives – Preparation of Trail Balance - Limitations.

UNIT IV (15 Hours)

Errors – types – Errors disclosed and not disclosed by trial balance - rectification of errors - Suspense account - Bank Reconciliation Statement – Reasons for difference in cash book balance and pass book balance – difference between cash book and pass book – Favourable and overdraft model.

UNIT V (15 Hours)

Final accounts - Meaning - Manufacturing account - Trading Account - manufacturing account Vs trading account - Profit and loss account - Trading account Vs Profit or loss account - Differences between Gross profit and Net profit - Balance sheet - Trial balance Vs Balance sheet - Treatment of some important adjustments.

Note: (Theory 20 % - Problems 80%)

Text Book:

Sudhakar V, Anbalagan M and Jeyalakshmi K, - Fundamentals of Financial Accounting – S. Chand & Sons, New Delhi - 2009 1st Edition

Reference Books:

1. Arulanadam M.A & Raman K.S - Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012
2. Gupta R.L and Radha samy M - Advanced Accountancy - Sultan Chand & Sons, New Delhi – Edition 2001
3. Jain S.P and Narang “Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012

Core II - Principles of Marketing -15UCMC12

**Duration: 75 Hrs
Credits : 5**

Aim and Objectives:

- To gain basic knowledge about marketing
- To know the various terms and concepts in marketing
- To give an opportunity to learn the basics of marketing

Course Outcome:

- Understand the marketing concepts and its merits and demerits
- Frame his/her own marketing technique
- Get familiarities with the functions of marketing, to gearing up their Market
- Learn segment the total market
- Understand the details regarding product life cycle to can judge product situations
- Gain knowledge with regards to fixation of price, factors affecting product and price and how to choose media for advertisement

UNIT I (15 hours)

Market – meaning – definition – types – Marketing – Meaning, Definition, Features of marketing – Objectives of Marketing – Evolution of Marketing concept – Online marketing – merits and demerits (simple aspects).

UNIT II (15 hours)

Functions of Marketing: Basic functions and facilitating functions – Market Vs Selling - Market Segmentation – Bases of market segmentation.

UNIT III (15 hours)

Marketing Mix: 4Ps – Product – meaning – Product Life Cycle - Product Mix – Product line

UNIT IV (15 hours)

Pricing – meaning, objectives, types, factors affecting pricing policy. Physical distribution: Kinds – Wholeseller – Retailer – functions – merits and demerits.

UNIT V (15 hours)

Advertising: Meaning –Definition- Advantages & Objections against advertising. Advertising Media: Meaning-Definition –kinds of advertising media. Personal Selling: Meaning- Difference between personal selling and Advertising.

Text Book:

Senthil Kumar M.J and Babu Franklin A - Modern Marketing Management – Sri Kaliswari College Publication, Sivakasi - Edition 2015

Reference Books:

1. Philip Kotler - Marketing Management - Pearson education Pvt Ltd, Delhi – Edition 2004,
2. Sekar P.C & Selvaraj M - Principles and Practices of Marketing Management - ENPEE Publications, Madurai - Edition 2002.
3. Gupta C.B & Rajan Nair N - Marketing Management - Sultan Chand & sons, New Delhi - Edition 2000.

Allied Course – I: Managerial Economics - 15UCMA11

**Duration: 60 Hrs
Credits : 2**

Aim and Objectives:

- To gain a basic knowledge about Economics

- To know the various concepts in Economics
- To impart a knowledge about the Indian Economy

Course Outcome:

- Understand the role of managerial economics in firms
- Analyze the demand and supply condition and assess the position of a company
- Design competition in strategies including costing, pricing, according to the nature of products and the structure of the market
- Acquire knowledge in analyzing the real world business problems with a systematic theoretical framework

UNIT I

(12 hours)

Managerial Economics -Introduction - Definition – Nature and scope of managerial Economics - Economics and Managerial Economics - Role and responsibilities of Managerial Economist – significance of managerial economics

UNIT II

(12 hours)

Demand analysis: Meaning and Definitions - Law of Demand - Demand determinants. Elasticity of Demand: Types – Determinants. Law of Diminishing marginal utility: Meaning- Definition- Assumptions. Law of Equi-marginal utility: Meaning- Assumptions.

UNIT III

(12 hours)

Demand forecasting – Meaning – Factors involved in forecasting – Importance – methods of forecasting for an established product and a new product.

UNIT IV

(12 hours)

Price analysis – features of perfect competition, Monopoly, Duopoly, Oligopoly and Monopolistic competition. Pricing methods: Full cost pricing, Marginal cost pricing, going rate pricing, Customary pricing, Peak Load pricing, skimming pricing, Penetration pricing and differential pricing.

UNIT V

(12 hours)

Profit analysis -Goals of business firm - Nature of profit - Profit planning & control - Theories of profit - Break even Analysis – Uses and limitations.

Text book:

Srinivasan N - Managerial Economics - Meenakshi Publication, Madurai - Edition 2011

Reference Books:

1. Sankaran S - “Managerial Economics” - Margham Publications, Chennai - Edition 2005
2. Trivedi M.L - “Managerial Economics Theory and Applications” - Tata Mcgraw Hill Publications Company Limited, New Delhi - Edition 2005
3. Mehta P.L - “Managerial Economics” - Sultan Chand and Sons - New Delhi - Edition 2007.

**Non Major Elective Course – I: Introduction to Banking -
15UCMN11**

Duration: 30 Hrs

Credits : 1

Aim and Objectives:

- To know the basic aspect of banking
- To identify the instruments which are helpful in modern era
- To gain the knowledge of banking services

Course Outcome:

- Gain an insight into the basic knowledge of banking functions
- Get acquainted with RBI regulations for smooth running of banking business in India
- Demonstrate an understanding of credit control mechanism followed by RBI to regulate the money circulation
- Recognize various negotiable instruments used for effecting payment transactions
- Be trained in modern e-banking services offered by the bank
- Acquire knowledge of various deposit schemes offered by the bank

UNIT I

(6 Hours)

Introduction to Banking - Banking – meaning – definition, customer – meaning – types of customer: Minor, illiterate person, married Women and Lunatics.

UNIT II

(6 Hours)

Central Bank - RBI: Introduction – History – Function: Traditional, Promotional and Supervisory.

UNIT III

(6 Hours)

Commercial banks: Introduction - functions: Primary and Secondary – types of deposits.

UNIT IV

(6 Hours)

Cheque: Meaning – features, Crossing – Types, Endorsement – Types.

UNIT V

(6 Hours)

Modern Banking services: E-Banking and Mobile Banking – meaning and benefits. ATM Card – Debit Card – Credit Card – Bio-metric Card – Smart card

Text Book:

Babu Franklin .A and Manju @ Mahalakshmi R.K. - Banking Theory Law and Practice – Sri Kaliswari College Publication, Sivakasi – Edition 2013

Reference Books:

1. Gordon & Natarajan - Banking Theory Law and Practice - Himalaya Publishing House - Edition 2006

2. Kandasami K.P, Natarajan S, and Prameswaran - Banking Theory and Practice - S.Chand company, New Delhi - Edition 2003.

3. Santhanam B - Banking Theory Law and Practice - Margham Publications, Chennai -Edition 2002.

Enrichment Course – I: Business Communication - 15UCME11

**Duration: 30 Hrs
Credits : 1**

Aim and Objectives:

- To know the effective business writing
- To know the effective interpersonal communication
- To develop and deliver effective presentation

Course Outcome:

- Able to Facilitate effective Business correspondence
- Understand the effective business communication for decision making
- Develop and deliver effective presentations
- Acquire effective interpersonal communications
- Get acquainted with good time management

UNIT I

(6 Hours)

Business Communication: Meaning – Objectives – Need and Functions of Business Letter – Effective Business Letter – Layout and Kinds of Business Letter.

UNIT II

(6 Hours)

Business Enquiry – Offer and Quotations – Orders – Execution of order – Cancellation of order.

UNIT III

(6 Hours)

Complaints and Adjustments – Circular Letters – Status Enquiries – Collection Letters.

UNIT IV

(6 Hours)

Bank Correspondence – Insurance Correspondence

UNIT V

(6 Hours)

Agency Correspondence – Applications for jobs.

Text Book:

Ramalingam L.P and Uma A - Business Communication – Merit India Publication, Madurai – Edition 2009

Reference Books:

1. Pillai R.S.N and Bagavathi – Modern Commercial Correspondence – S. Chand Company Pvt. Ltd., New Delhi - Edition 2009
2. Premavathi - Business Communication – Sree Meenakshi Publishing, Madurai - Edition 2007
3. Rajendera Paul and Korla Halli - Business Communication – Modern Publication, Chennai – Edition 2010

Semester – II

Tamil II: தொழில் அமைப்பு – 15UIOL21

Duration: 90 Hrs

Credits : 3

Aim and Objectives:

- தொழில் அமைப்பு பற்றிய அடிப்படை அறிவை வளர்த்துக் கொள்ள உதவுகிறது.
- புதிய தொழில் அமைப்பு நிறுவும் போது தெரிந்து கொள்ள வேண்டிய விதிமுறைகள் பற்றி கூறுகிறது.
- சொந்தமாக தொழில் அமைப்புதற்கும் உயர்கல்விக்கு செல்வதற்கும் பயன்படுகிறது.

Course Outcome:

- Develop basic understanding of the industrial organisation mechanism.
- Understand the concept of industrial organisation and how it is used to cover risk.
- Analyze the relationship between employer and employee and their terms are also listed out.

பகுதி I

(18 மணி நேரம்)

தொழில் என்பதன் பொருள்-தொழிலின் நோக்கங்கள் மற்றும் சிறப்பம்சங்கள்-பொருளாதார வாழ்வின் பல்வேறு நிலைகள்-தொழிலின் பரிணாம வளர்ச்சி-தொழிற்புரட்சி-தொழில்புரட்சிக்கு முந்தைய வளர்ச்சி-தொழிற்புரட்சிக்கு பிந்தைய வளர்ச்சி-இயல்பும் தன்மையும் - தொழிற்புரட்சியின் விளைவுகள்.

பகுதி II

(18 மணி நேரம்)

தொழில் நிறுவனத்தின் அளவு- நிறுவனங்களின் அளவை அளவீடு செய்யப் பயன்படும் அளவுகோல்கள்-நிறுவனத்தின் அளவை நிர்ணயிக்கும் காரணிகள்-தொழில் நிறுவனத்தின் அளவுகளின் வகைகள்: பேரளவுத் தொழில் நிறுவனங்கள்- நடுத்தர அளவு நிறுவனங்கள்-சிறிய அளவு நிறுவனங்கள்-நன்மை மற்றும் தீமைகள்- உத்தம அளவுக் கோட்பாடு-உத்தம அளவை நிர்ணயிக்கும் காரணிகள்-தொழிற் கூட அமைவிடம்-பொருள் விளக்கம்- இடத்தேர்வை நிர்ணயிக்கும் காரணிகள்.

பகுதி III

(18 மணி நேரம்)

கூட்டமைப்பு பொருள் இலக்கணம் - கூட்டிணைப்புகள் வளர்ச்சியடையக் காரணிகள் - தொழில் கூட்டிணைப்புகளின் வகைகள்; படுகிடைத் தொழிற்சேர்க்கை, செங்குத்துத் தொழிற்சேர்க்கை, தொடர்பு தொழிற்சேர்க்கை மற்றும் கலப்பு தொழிற்சேர்க்கை. தொழிற்சேர்க்கையின் நன்மைகள் மற்றும் தீமைகள் - தொழிற்சேர்க்கை வளர்ச்சிக் குறைவிற்கான காரணங்கள் - தொழிற்கூட்ட அமைப்பு -

ஏக போக உரிமையாள் மற்றும் முறையற்ற வர்த்தக நடவடிக்கைகள் சட்டம்.

பகுதி IV

(18 மணி நேரம்)

அமைப்பு முறை கோட்பாடுகள்: பொருள் மற்றும் இலக்கணம் - சிறப்பியல்புகள்-அமைப்பு முறையின் கோட்பாடுகள்-அமைப்பு வரைபடம் - நிர்வாக அமைப்பின் வடிவங்கள் - இராணுவ நிர்வாக அமைப்பு-பணி முறை நிர்வாக அமைப்பு - நேர் மற்றும் பணிமுறை நிர்வாக அமைப்பு - குழு அமைப்பு - நன்மைகள் மற்றும் தீமைகள் - அதிகார ஒப்படைப்பு மற்றும் அதிகார செறிவும் பரவலும்.

பகுதி V

(18 மணி நேரம்)

நிதி அமைப்பு - மூலதனமிடலின் பொருள் - மிகை மூலதனமிடல் மற்றும் குறை மூலதனமிடல் - பொருள் மற்றும் விளக்கம் - காரணங்களும் விளைவுகளும் - மிகை மூலதனமிடலையும் குறை மூலதனமிடலையும் சரி செய்வதற்கான தீர்வுகள் - நிதி மூலங்கள்: குறுகிய கால மற்றும் நீண்ட கால நிதி மூலங்கள்

முதன்மை நூல்:

கதிர்சன் எஸ் மற்றும் ராதா வி "வணிக அமைப்பு முறையும் மேலாண்மையும்", பவானி பப்ளிகேஷன்ஸ், சென்னை-1999.

பார்வை நூல்கள்

1. வி.எம்.செல்வராஜ், "தொழிலமைப்பு", பவானி பப்ளிகேஷன்ஸ் -பூர்வைகுண்டம் - 2000.

2. கே.அன்பழகன், "வணிக அமைப்பு முறை", மெரிட் இந்திய பப்ளிகேஷன்ஸ். மதுரை - 2001.

Core - III: - Financial Accounting - 15UCMC21

Duration: 75 Hrs

Credits : 5

Aim and Objectives:

- To understand the basic accountancy in an elaborate manner
- To facilitate the students to go for higher studies and professional courses
- To give training for preparing the accounts of trading and non-trading concerns

Course Outcome:

- Understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
- Apply cost accounting methods to evaluate and project business performance.
- Demonstrate an understanding of the taxation of individual income.
- Apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.
- Get experience real-world learning and application of skills via their internship.

UNIT I

(15 Hrs)

Single entry - Meaning - Definition - Advantages - Defects - double entry system vs single entry system - Statement of affairs - balance sheet vs statement of affairs - Ascertainment of profit - Statement of affairs method - Conversion method (Final Accounts method)

UNIT II

(15 Hrs)

Non-trading organization- Meaning - Capital expenditure - Revenue expenditure - Deferred Revenue Expenditure - capital expenditure vs revenue expenditure - Capital receipts - Revenue receipts - capital receipts vs revenue receipts - Final accounts of Non-trading concern - Receipts and payment a/c vs Income and expenditure a/c - Special items and their treatment - Preparation of income and expenditure a/c and balance sheet model only (Excluding accounts for professional people)

UNIT III

(15 Hrs)

Consignment - Meaning - Proforma Invoice - Account sales - account sales vs sales account - Treatment of bad debts - Delcredere commission - Over-riding commission - consignment vs sales - Valuation of unsold stock – cost price and invoice price - Abnormal loss - Normal loss

UNIT IV

(15 Hrs)

Joint venture - Meaning - Joint venture vs Partnership - Methods of maintaining accounts - Own books - Separate books - Memorandum Joint Venture Model - Consignment vs joint venture

UNIT V

(15 Hrs)

Contract Accounts-Meaning- Accounting procedures – Profit on completed contract- Profit on in completed contract- Cost plus contract- Target –Price Contract-Escalator clause (Simple problems only).

Note: (Theory 20 % - Problems 80%)

Text Book:

Sudhakar V, Anbalagan M and Jeyalakshmi K, - Fundamentals of Financial Accounting – S. Chand & Sons, New Delhi - 2009 1st Edition

Reference Books:

1. Arulanadam M.A & Raman K.S - Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012
2. Gupta R.L and Radha samy M - Advanced Accountancy - Sultan Chand & Sons, New Delhi – Edition 2001
3. Jain S.P and Narang “Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012

Core - IV: Principles and Practice of Banking - 15UCMC22

Duration: 75 Hrs

Credits : 5

Aim and Objectives:

- To enlighten the students’ knowledge on functions of banks

- To learn the instruments of RBI in credit control
- To learn the banking procedure in current scenario

Course Outcome:

- Demonstrate an understanding of banking functions
- Learn the instruments of credit control procedure followed by the RBI
- Be aware of the functions of Commercial banks and RBI
- Acquire knowledge in modern banking services offered by the banks
- Gain insight in negotiable instruments used for effecting payment transactions.
- Evaluate the relationship between banker and customer in availing banking services

UNIT I

(15 Hours)

Banking: Origin: Definition - Bankers and Customer Relationship: General and special - Special type of customers: Minor, Married Women, Drunkard, Lunatic, Partnership firm, Joint stock company, Executives, Administrator and Trustees & Joint account.

UNIT II

(15 Hours)

Commercial bank: Meaning - Functions – Account opening procedure - Deposits – Types of Deposits. Bank lending – Types of lending – Principles of sound lending - Advances against various securities: Loan, Fledge, Hypothecation, and Mortgage.

UNIT III

(15 Hours)

Cheque: Definition – features. Crossing: Meaning – Definition – Types. Endorsement: Meaning – Definitions - Types.

UNIT IV

(15 Hours)

Reserve Bank of India: Functions – Credit control procedures – qualitative and quantitative.

UNIT V

(15 HOURS)

E-Banking: Meaning – Benefits and constraints. Electronic Delivery Channel: ATM Card, Biometric card, Debit card, Credit card, Tele banking and Electronic Payment system: EFT. Mobile Banking: Meaning- Importance.

Text Book:

Babu Franklin .A and Manju @ Mahalakshmi R.K. - Banking Theory Law and Practice – Sri Kaliswari College Publication, Sivakasi – Edition 2013

Reference Books:

1. Gordon & Natarajan - Banking Theory Law and Practice - Himalaya Publishing House - Edition 2006
2. Kandasami K.P, Natarajan S, and Prameswaran - Banking Theory and Practice - S.Chand Company, New Delhi - Edition 2003.
3. Santhanam B - Banking Theory Law and Practice - Margham Publications, Chennai -Edition 2002.

Allied - II: Indian Economy -15UCMA21

Duration: 60 Hrs

Credits : 2

Aim and Objectives:

- To gain a basic knowledge about Indian Economy
- To know the various concepts in Indian Economy
- To impart a knowledge about the Indian Economy

Course Outcome:

- Understand the various aspects of India's economy
- Develop a perspective on the different problems and approaches to economic planning and development in India
- Understand the role of the Indian Economy in the global context, and how different factors have affected this process
- Know the development process in India after independence
- Understand the problems and measures in their contextual perspective
- Identify and analyse current issues

UNIT I

(12 Hours)

Indian Economy: Introduction - Nature and structure of Indian Economy – Features of Indian Economy – Factors affecting economic development – Economic system: mixed Economy- Features-Pros and cons.

UNIT II

(12 Hours)

Population and Agriculture: Theory of demographic transition – Size and growth rate of population in India-Causes for rapid growth of population-Controlling measures.

Agriculture & Indian economy – Importance – Problems and measures – Agriculture pricing policy.

UNIT III

(12 Hours)

Capital formation and trade: Capital formation – Process – Causes for low capital formation in India – Foreign capital – Need for foreign capital – India's foreign trade – Significance – Role of foreign trade in economic development.

UNIT IV

(12 Hours)

Monetary and fiscal policy: Monetary policy – objectives-Fiscal policy – Definition – Objectives – components – monetary policy Vs Fiscal policy- Fiscal Deficit - Poverty in India – Causes.

UNIT V

(12 Hours)

National Income: Meaning and Definition – Concepts - Methods of measuring National income - Difficulties in the measurement of National income - Inequalities of income - Causes and effects.

Text book:

Sankaran S – “Indian Economy” - Margham Publication, Chennai – Edition 2009

Reference Book:

1. Agarwal.A.N. - "Indian Economy" - Wiley Ltd., New Delhi – Edition 2006
2. Rudder Datt and Sundharam KPM - "Indian Economy" - S.Chand and Company Ltd., New Delhi - Edition 2007
3. Seth ML - " Theory and Practice of Economic Planning" - S.Chand and Company Ltd., New Delhi - Edition 2007

Non Major Elective Course – II: Costing - 15UCMN21

**Duration: 30 Hrs
Credits : 1**

Aim and Objectives:

- To impart the costing knowledge to non commerce students
- To understand the Costing principles, concepts and techniques
- To enable the students to take decisions using Costing techniques

Course Outcome:

- Learn Costing at small scale level.
- Understand costing principles, techniques and apply in business.

UNIT I

(6 hours)

Costing: Meaning – Definition – Cost accounting - meaning – objectives – advantages – limitation – cost accounting vs. financial accounting

UNIT II

(6 hours)

Cost: Meaning – elements of cost – cost control – cost reduction – cost control vs. cost reduction.

UNIT III

(6 hours)

Cost sheet: Meaning – Definition – purpose – specimen of cost sheet – prime cost – work cost – cost of production – cost of goods sold – preparation of cost sheet.(Simple problems only).

UNIT IV

(6 hours)

Economic Order Quantity – Level of stock – Minimum Stock level – Maximum Stock level – Re order level.(Simple problems only).

UNIT V

(6 hours)

Bin card – Stores ledger – ABC Analysis- Bin card vs. stores ledger – methods of pricing materials: FIFO – LIFO. (Simple problems only)

Text Book:

"Cost Accounting" – Anbalagn .M & Babu Franklin .A - Sri Kaliswari College Publication, Sivakasi, 2015

Reference Book:

1. Pillai RSN & Bagavathy V - Cost Accounting - S. Chand & Company Ltd, New Delhi - Reprint 2013.
2. Iyengar S.P - Cost Accounting – Sultan Chand & Sons, Delhi – Reprint 2004

3. Arora M.N - Cost Accounting - Vikas Publishing House, Delhi – 7th revised editions 2000.

Enrichment Course – II: E-Commerce - 15UCME21

**Duration: 30 Hrs
Credits : 1**

Aim and Objectives:

- To become familiar with mechanism for conducting business transactions through electronic means
- To understand new era in business.
- To make interest to create an E Commerce activities.

Course Outcome:

- Design and implement an e-commerce application with a shopping cart
- Integrate user-centered design guidelines in developing user-friendly websites
- Analyze real business cases regarding their e-business strategies and transformation processes and choices
- Analyze the effectiveness of network computing policies in a multi-location organization

UNIT I (6 Hours)

E-Commerce: Meaning - Definition – Objectives – Types – Characteristics - Factors promoting E-Commerce – Advantages & Disadvantages – Difference between Traditional Commerce - E-Commerce.

UNIT II (6 Hours)

Organization Oriented Application of E-Commerce: Objectives – Architectural Frame work – Hypertext – Hypermedia – Benefits of Hypermedia – Technology behind the web.

UNIT III (6 Hours)

Consumer Oriented Applications – Online Shopping – Home banking – Home shopping – Home entertainment – Micro transactions of information.

UNIT IV (6 Hours)

Electronic Data Interchange: Meaning – Definition – EDI vs Email – Uses of Electronic Data Interchange – Advantages and Disadvantages of Electronic Data Interchange.

UNIT V (6 Hours)

Online Advertising – The new age of information based marketing – Advertising on the Internet – Charting the online marketing process – Interacting marketing process in internet – Market research.

Text Book:

Vijayalakshmi Sundaram - E Commerce - Vijayalakshmi Sundaram - Sree Meenakshi Publications - Edition 2006.

Reference Books:

1. Murthy CSV - E-Commerce - Himalaya Publishing House, Edition 2006.
2. David Whiteley Strategy - Technologies and Applications - Tata McGraw Hill - Edition 2010.
3. Greenglein and Feinman – Electronic Commerce - Tata MacGraw Hill - Edition 2009.

Semester - III

Core – V: Higher Accountancy - 15UCMC31

**Duration: 90 Hrs
Credits : 6**

Aim and Objectives:

- To understand the basic accountancy in an elaborate manner
- To facilitate the students to go for higher studies and professional courses
- To provide knowledge to prepare the accounts of branch, insurance and hire purchase system

Course Outcome:

- Evaluate the amount of depreciation from the total value of the fixed assets and its useful life.
- Able to calculate the amount of profit from the sale/disposal of depreciable assets.
- Learn to ascertain the profit or loss of the each and every branch.
- Know the importance of the Insurance.
- Make decisions in the emergency time like fire.
- Understand the differences between cash purchase and higher purchases.

Unit – I

(18 Hrs)

Depreciation: Meaning - Causes of depreciation - Need or Reasons for providing depreciation - Methods of providing depreciation: Straight line method, Diminishing balance method, Annuity method, Depreciation Fund.

Unit – II

(18 Hrs)

Branch Accounts: Meaning – Definition – Objectives - Types - Methods of maintaining Branch accounts: Debtors method, and Stock and Debtors System (Excluding Foreign Branch).

Departmental Accounting: Meaning – Need – Advantages - Departmental Vs. Branch Accounts – Preparation of Departmental Accounts.

Unit – III

(18 Hrs)

Insurance claims: Meaning - Loss of stock - Memorandum trading account- Steps to be followed to ascertain claim - Average clause - Loss of profit - Loss of stock policy vs. Loss of profit policy – Computation of claims.

Unit – IV

(18 Hrs)

Royalty: Meaning – Lessor – Lessee - Minimum rent - Short workings - Recoupment of short workings – Sub lease – Accounting Treatment.

Unit – V

(18 Hrs)

Hire purchase system: Meaning – Hire purchase Vs. sales - Hire purchase system Vs installment system - Methods of calculating interest – Repossession: Full repossession and Partial Repossession – Accounting treatment for Hire purchase system (Excluding Debtors system and Stock and Debtors System).

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text Book:

Sudhakar V, Anbalagan M and Jeyalakshmi K, - Fundamentals of Financial Accounting – S. Chand & Sons, New Delhi - 2009 1st Edition

Reference Books:

1. Arulanadam M.A & Raman K.S - Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012
2. Gupta R.L and Radha samy M - Advanced Accountancy - Sultan Chand & Sons, New Delhi – Edition 2001
3. Jain S.P and Narang “Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012

Core – VI: Secretarial Practice - 15UCMC32

Duration: 90 Hrs
Credits : 3

Aim and Objectives:

- To gain the basic knowledge about secretarial practice
- To update the knowledge regarding company procedures
- To know the managing techniques in companies

Course Outcome:

- Able to complete and follow the legal formalities to forming new company
- Know the characteristics and various types of companies
- Acquire knowledge about the qualifications qualities, types, duties and powers of company secretary
- Able to become a Company Secretary, Appointment, Legal position, dismissal, liabilities and responsibilities were ensured.
- Capable of preparing important document like MOA, AOA, Prospects.
- Able to become a company Secretary, establish the activities within and beyond Act.

Unit – I

(15 Hrs)

Company – Meaning – Definition – Characteristics – Kinds of company – Difference between private and public company – Formation of a company.

Unit – II

(15 Hrs)

Company secretary – Definition – Qualification – Qualities – Types – Duties & Powers – rights – liabilities and responsibilities – Appointment, legal position, dismissal.

Unit – III

(15 Hrs)

Memorandum of association – Articles of association – Prospectus – meaning – definition – contents – alteration – differences between MOA and AOA – Doctrine of ultra vires – Lifting of corporate veil.

Unit – IV

(15 Hrs)

Meeting – meaning – kinds – procedures for convening meetings – notice – Quorum – Adjournment – Agenda – Proxy – Role and power of proxy – Motion – Resolution – Types of resolution – Amendments – Difference between motion and resolution.

Unit – V

(15 Hrs)

Directors – Duties & Power - Appointment and removal of directors – Managerial remuneration – Winding up – Types – Procedures.

Text Book:

Jain DP - Secretarial Practice - Konark Publishers Pvt Ltd, Delhi - 2nd Revised edition,

Reference Books:

1. Kuchhal MC - Secretarial Practice, Vikas Publishing House Pvt Ltd., Delhi - 14th revised Edition 2002
2. Prasanta K.Ghosh - An outline of Secretarial Practice and Office management - Sultan Chand & Sons New Delhi - Edition 2009
3. Sherlekar SA – Company Secretarial Practice - Kitab Mahal, Allahabad - Edition 2003.

Core - VII: Cost Accounting - 15UCMC33

**Duration: 75 Hrs
Credits : 5**

Aim and Objectives:

- To understand the Cost Accounting principles, concepts and techniques
- To enable the students to take decisions using Costing techniques
- To understand the basic Cost Accounting in an elaborate manner

Course Outcome:

- Gain knowledge of Cost Accounting to suit with the changing trend in price fixing of goods and services.
- Understand the principles and techniques of cost accounting
- Have a clear idea about the wage fixing terminology
- Understand cost control measures in productive industries.

UNIT I:

(15 Hours)

Cost: Meaning – Definition – Classification - Elements of cost. Costing: Meaning – Definition – Methods of Costing - Techniques of costing. Cost Accounting: Meaning – Definition – Cost control – Cost reduction - Cost Accounting Vs. Financial Accounting - Cost Sheet: Meaning – Preparation of cost sheet.

UNIT II:

(15 Hours)

Material: Meaning and Importance. Inventory Control: Definition – Objectives – Need – Advantages – Methods of Inventory Control: EOQ, levels of stock - Bin card and stores ledgers – Methods of pricing materials: LIFO, FIFO, Simple average, weighted average and Base stock method.

UNIT III: (15 Hours)

Labour cost: Meaning – Labour turnover – Measurement of Labour turnover – Methods of remunerating labour – Differential piece rate method: Tylor method and Merrick method - Incentive wage plan: Halsey premium plan, Halsey weir premium plan and Rowan plan.

UNIT IV: (15 Hours)

Overhead: Meaning – Allocation and Apportionment: Bases and distribution. Reapportionment of overheads: Meaning – Methods: Direct redistribution, Repeated Distribution, Simultaneous Equation and Trial and Error method.

UNIT V: (15 Hours)

Process Costing: Meaning – Features – Application – Process losses and gains - Accounting treatment (excluding inter profit process).

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text Book:

“Cost Accounting” – Anbalagn .M & Babu Franklin .A - Sri Kaliswari College Publication, Sivakasi, 2015

Reference Book:

1. Pillai RSN & Bagavathy V - Cost Accounting - S. Chand & Company Ltd, New Delhi - Reprint 2013

2. Iyengar S.P - Cost Accounting – Sultan Chand & Sons, Delhi – Reprint 2004

3. Arora M.N - Cost Accounting - Vikas Publishing House, Delhi – 7th revised editions 2000.

Core – VIII: Information Technology - 15UCMC34

**Duration: 90 Hrs
Credits : 4**

Aim and Objectives:

- To create awareness about computer concerning business activities
- To provide basic knowledge about Computer System
- To study the impact of Computer Business Application

Course Outcome:

- Gain the rudimentary knowledge in Technology and its latest
- Obtain history, generation and classification of computers
- Able to know functional components of computer
- Understand input, output, memory and storage unit functions.
- Get acquainted with basic knowledge of computer number system and operating system to students
- Gain Practical exposure to computer networks, topology and internet.

- Demonstrate an understanding of five generation of programming language uses today.

Unit – I **(18 Hrs)**

Computers: Characteristics – History of computers – Generation of Computers - Classification of computers: Micro, Mini, Mainframe and super computer. Functional components of a computer: Input, Output units, Central Processing Unit (CPU).

Unit – II **(18 Hrs)**

Input devices: Magnetic Ink Character Recognition (MICR) – Optical Character Reading (OCR). Optical Mark Recognition (OMR). Output devices: Printer – Plotters. Storage devices: Primary – RAM – ROM – PROM – EPROM – EEPROM – Virtual memory – Secondary memory – Floppy disk, Hard disk, Compact disk, Digital Versatile Disk.

Unit – III **(18 Hrs)**

Computer Number System: Decimal – Binary – Binary to decimal conversion – Decimal to Binary Conversion – Hardware Vs. Software. Operating System: Meaning – Functions – Types: DOS, UNIX and Windows.

Unit – IV **(18 Hrs)**

Computer Networks: Meaning – Types: LAN, MAN, WAN and SAN. Network topologies: Star, Ring and Bus. Client Server – Peer-to-peer – Wireless Networks. Internet: Origin and development - Meaning – uses – E-mail.

Unit – V **(18 Hrs)**

Programming Languages: Meaning – Generation of programming languages – Types: Low level, Machine, Assembly and High level languages - Translators – Compiler – Interpreter – Assembler. Programming languages used today: Visual Programming and Object Oriented Programming. Internet Programming and its uses: HTML, XML, VRML, Java and ActiveX.

Text Book:

Gurusamy .M & Babu Franklin .A – Fundamentals of Information Technology - Sri Kaliswari College Publication, Sivakasi, Edition 2014.

Reference Books:

1. Jaiswal, Galgotia - Advanced Information Technology –Publication Pvt. Ltd New Delhi – 110 002 - 2001 Edition.
2. Alexis Leon & Mathew Leon - Fundamentals of Information Technology – Vikas Publishing House Pvt. Ltd, New Delhi – 110 014 - Second Edition.
3. Computer Today – Suresh K. Basantra, Galgotia Publication Pvt. Ltd – New Delhi – 110 002 - 2001 Edition.

Allied - III: Business Statistics - 15UCMA31

Duration: 60 Hrs
Credits : 2

Aim and Objectives:

- To know the important concepts in statistics
- To acquire knowledge in statistical tools
- To develop the skill of applying the statistical tools in research

Course Outcome:

- Develop an idea regarding business, marketing, finance and industry
- Describe statistical techniques relevant to solve business problems
- Have the skill necessary for careers on statisticians in financial institutions, insurance company and industry.
- Develop and demonstrate knowledge, understanding skills and qualities
- Understand the basic statistical parameters (mean, measure of dispersion, Correlation Regression).
- Acquire knowledge to interpret the meaning of the calculated statistical indicators

UNIT I

(12 Hours)

Statistics: Meaning – Definition - Importance – Objectives – Functions - Limitations. Data: Primary and Secondary Data – Classification - Coding – Presentation: Tabulation, Diagrammatic and Graphic.

UNIT II

(12 Hours)

Measures of Central Tendency: Arithmetic Mean – Geometric Mean – Harmonic mean – Median – Mode.

UNIT III

(12 Hours)

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

UNIT IV

(12 Hours)

Correlation: Definition – Significance – Types - Methods of measuring correlation: Scatter Diagram, Graphic method, Karl Pearson’s Co-efficient of Correlation, and Con-current Deviation Method - Rank Correlation

UNIT V

(12 Hours)

Regression Analysis: Definition – Uses – Correlation Vs. Regression – Methods: Graphic and algebraic. Regression equations: Least Square Method, Deviation taken from actual mean and assumed mean method.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text Book:

Gupta S.P - Fundamentals of Statistics - Himalaya Publishing House, Delhi – Edition 2004.

Reference books:

1. Beri G.C. - Statistical Methods - Tata Mcgrow Hill Publishing Co. Ltd. - New Delhi – Edition 2005.

2. Jain D.R & Bharat Jhunjhunwala - "Business Statistics" - Tata Mcgrow Hill Publishing Co. Ltd. - New Delhi – Edition 2007.
3. Sanchati D.C.& V.K.Kapoor - Statistics - Sultan Chand & Sons - New Delhi – Edition 2001.

Skill Based - I: International Marketing - 15UCMS31

Duration: 30 Hrs
Credits : 1

Aim and Objectives:

- To understand the international market systems.
- To learn about the conversion of foreign exchange.
- To learn the foreign exchange controls.

Course Outcome:

- Understand and assess the challenges of turbulent business environments
- Able to evaluate and design sustainable strategies in such environments either in marketing, international business and/or technology management fields and in their intersection
- Able to apply relevant business skills
- Able to acquire and develop relevant additional knowledge and skills to support subject-based expertise and international readiness and personal development
- Able to conduct and report on an independent scientific research project
- Able to utilize strong analytical skills and apply tools required for professional practices
- Able to show a market-oriented, global, entrepreneurial and sustainable mindset

UNIT –I

(6 hours)

International Marketing: Meaning – Definition - Features – Motives for International Marketing – Problems in International Marketing – Domestic Vs International Trade.

UNIT-II

(6 hours)

International Marketing Environment: Economic, Social, Political, Government, Demographic, technological International Marketing Environment.

UNIT –III

(6 hours)

Market Entry Strategies: Licensing and Franchising – Exporting – Contract Manufacturing – Turnkey Contracts – Fully owned manufacturing facilities – Joint Venture – Merger and Acquisition – Strategic Alliance – Counter Trade.

UNIT – IV

(6 hours)

Trade Barriers: Tariff and Non Tariff Barrier. Economic Integration: Free Trade Area – Custom Union – Common Market – Economic Union – Economic Integration.

UNIT – V

(6hours)

Foreign Exchange Market – Methods of Foreign Exchange Payments – Spot and Forward Exchange Market.

Text book:

Francis Cherunilam - International Marketing - Himalaya Publishing House, Mumbai – Edition 2001.

Reference books:

1. Bhalla VK & Shiva Ramu S - International Business - Anmol Publication, New Delhi – Edition 2004.

2. Philip R.Cateora & John L.Graham - International Marketing - Tata Mc-Graw-Hill Publication, New Delhi - Edition 2006.

3. Charles W.L.Hill and Arun .K.Jain - International Business - Tata Mc-Graw Hill Publication, New Delhi - Edition 2006.

Value Based – I: Entrepreneurship Development - 15UCMV31

**Duration: 30 Hrs
Credits : 1**

Aim and Objectives:

- To encourage the people to enter as new entrepreneur
- To teach the method of getting assistance from various financial institutions
- To uplift the women entrepreneurs

Course Outcome:

- Acquire skill to become an entrepreneur by starting up of new business
- Develop an idea about getting financial assistance from various financial institutions
- Able to create awareness about women entrepreneurs.
- Be aware of project preparation relating to their business for getting funds
- Develop the economy through entrepreneurship

UNIT I:

(6 hours)

Entrepreneur: Definition – Types – Importance – Qualities of entrepreneur - Entrepreneur Vs. Manager. Entrepreneurship: Meaning – Entrepreneurship Vs Entrepreneur.

UNIT II:

(6 hours)

Factors affecting entrepreneurial growth: Economic, Social, Cultural, Psychological and Sociological factors. Entrepreneurship development programme: Meaning – objectives and different phases.

UNIT III:

(6 hours)

Institutional finance and support to entrepreneur: DIC, TIIC, SFC, SIPCOT, SIDBI – Origin and functions.

UNIT IV:

(6 Hours)

Project report: Meaning – Contents - Preparation.

UNIT V

(6 Hours)

Women entrepreneurs in India – Problems of women entrepreneur – Remedial measures.

Text Book:

Saravanavel .P - Entrepreneurial Development - Ess Pee Key Publishing House, New Delhi – Edition 1996.

Reference Books:

1. Kahan MA - Entrepreneurship Development Programmes in India – Kanisha Publishing House, Delhi – Edition 1998
2. Vasant Desai - Dynamics of Entrepreneurship Development and Management – Himalaya Publishing, Bombay - Edition 2000
3. Center for Entrepreneur Development - Entrepreneurship and Management of Small Business, Madurai - Edition 2000

Semester - IV

Core - IX: Partnership Accounting - 15UCMC41

Duration: 90 Hrs
Credits : 6

Aim and Objectives:

- To understand the partnership accounting in an elaborate manner
- To facilitate the students to go for higher studies and professional courses
- To provide knowledge to prepare the accounts of partners, admission of a partner, death of a partner, dissolution of a partner and hire piecemeal distribution.

Course Outcome:

- Understand the concept of Partnership
- Comprehend the Journal entries for the formation of Partnership
- Learn the method of maintaining partner's Capital A/c
- Able to pursue higher studies and professional courses
- Get acquainted with information regarding distribution of profit and losses among partners.
- Recognize accounting treatments in various situation like partners admission, death, Retirement, Insolvency and dissolution

Unit – I

(15 Hrs)

Partnership: Definition - Characteristics - Partnership Deed. Capital accounts - Fixed capital Vs fluctuating capital - Profit and Loss Appropriation Account - Profit and Loss Account Vs Profit and Loss Appropriation Account – Calculation of Interest on capital and Interest on drawings - Past adjustments.

Unit – II

(15 Hrs)

Admission of a partner: Treatment of General reserve and Profit & loss a/c - Revaluation of assets and liabilities - Calculation of new ratio - Treatment of goodwill – Accounting treatment.

Unit – III

(15 Hrs)

Retirement of a partner: Gaining ratio - Settlement of retiring partner's capital account - Loan account – Accounting treatment. Death of a partner: Joint life policy – Accounting Treatment.

Unit – IV **(15 Hrs)**

Dissolution of firm: Dissolution of firm Vs dissolution of partnership - Modes of dissolution of firm - Revaluation account Vs realization account - Insolvency of one partner – Insolvency of all partners - Accounting Treatment.

Unit – V **(15 Hrs)**

Piecemeal distribution: Surplus capital method and Maximum loss method - Accounting Treatment.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text Books:

Anbalagan M - “Partnership Accounting” – Sci Tech Publication, Chennai – Edition 2010.

Reference books:

1. Arulantham M. & Raman - Advanced Accountancy – Himalaya Publishing House – 5th edition 1999.

2. Gupta R. L. and Radhasamy M. - Advanced Accountancy – Sultan Chand & Sons – 10th Edition, 2001.

3. Reddy.T.S & Murthy.R - Advanced Accountancy – Margham Publications - Chennai - 2nd Edition, 2011.

Core - X: - Business Environment - 15UCMC42

Duration: 75 Hrs
Credits : 5

Aim and Objectives:

- To know the real environment for the business situation.
- To understand new industrial policies
- To make interest to create a new global policies

Course Outcome:

- Develop transparent ideas on licensing in case of starting of own business
- Demonstrate an understanding of the real environment scenario.
- Know the various micro and macro factors affecting the business
- Obtain clear picture about competitive situations and challenges
- Assess the role of privatization in industrial development
- Understand the contribution of MNC's in domestic business or industry

Unit I **(15 Hours)**

Business: Meaning – scope - characteristics of Today's business – Business Environment – meaning – features – need for environmental analysis.

Unit II **(15 Hours)**

Environmental factor – Internal – External – SWOT Analysis – Social responsibilities of business - Social Audit.

Unit III

(15 Hours)

Small Scale Industries (SSI): Meaning - Definition – Importance – Incentives, Assistances and subsidiaries to SSI units – problems faced by SSI units – Industrial Sickness – magnitude – causes – preventive - curative measures.

Unit IV

(15 Hours)

New Industrial Policy 1991 – Evaluation of New Economic policy – Privatization – Nature – Objectives – Arguments for and against privatization – Ways of privatization – Liberalization.

Unit V

(15 Hours)

Global Environment – Globalization – Manifestation of Globalization – challenges of globalization to Indian Industries – Multi National Corporations (MNCs) – Meaning - Definition – Organization models – Merits and Demerits.

Text Book

Radha V – Business Environment – Prasanna Publishers & Distributers, Chennai – Reprint 2014.

Reference Book

1. Francis Chernunilam - Business Environment – Himalya Publishing House, Bombay – Edition 1999
2. Adikay M - Economic Environment of Business - Sulthan Chand and Sons, New Delhi – Delhi - Edition 1999
3. Natarajan L - Business Environment – Merit India Publication, Madurai - Edition 1997

Core - XI: Management Accounting - 15UCMC43

**Duration: 75 Hrs
Credits : 5**

Aim and Objectives:

- To understand the basic Management Accounting in an elaborate manner
- To expose the students to the concepts and the tools used in management accounting
- To analyse and interpret financial statements from the point of view of managers and outsiders

Course Outcome:

- Understand the procedure of implementing management accounting system in the organization
- Develop a clear idea about various concepts and tools used for effective management of the business.
- Analyze and interpret the financial statements maintained in the business
- Understand ratio analysis for controlling the profitability of the business
- Demonstrate an understanding of CVP analysis

- Able to decide the working capital needed for the smooth survival of the business concerns

Unit – I

(15Hrs)

Management accounting: Meaning – Nature – Objectives – Scope - Functions of management accounting - Management accounting vs. financial accounting - Role of management accounting in decision making. Financial statements analysis: Meaning – Advantages - Limitations – Nature – analysis – Types - Techniques: Comparative statements, common size statement and trend analysis (Simple problems only)

Unit – II

(15 Hrs)

Ratio analysis: Meaning - Advantages - Limitations - Calculation of ratios – profitability ratios – turnover ratios – solvency and liquidity ratios (Simple problems only)

Unit – III

(15 Hrs)

Funds flow statement: Meaning – Importance – Advantages - Limitations – Preparation of schedule of changes in working capital – Calculation of funds from operations – Preparation of fund flow statements (Simple problems only)

Unit – IV

(15 Hrs)

Cash flow statements – Meaning – importance – differences between funds flow and cash flow analysis – advantages and limitations – computation of cash from operations – Preparation of cash flow statement. (Simple problems only)

Unit – V

(15 Hrs)

Marginal costing : Meaning – definition – objectives - Features – Advantages – Limitations - cost volume profit analysis – important terms and concepts in cost-volume profit analysis: Fixed cost – Variable cost – Contribution – Contribution to sales ratio – Breakeven analysis and Break-even point – Angle of incidence – Margin of safety (Simple problems only)

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text book:

“Management Accounting” – Anbalagn M, Gurusamy M, & Babu Franklin A - Sri Kaliswari College Publication, Sivakasi, 2014

Reference books:

1. Mageswari S. N. “Principles of Management Accounting” - Sultan Chand & Sons, New Delhi – first revised edition 2002.
2. Reddy TS, Hari Prasad Reddy Y - “Cost and Management Accounting” - Margam Publications – first edition 2001
3. Pillai R.S.N. & Bagawathi - “Management Accounting” - S. Chand & Company Ltd., NewDelhi – 2008 Third Edition.

Core - XII: Office Packages -15UCMC4P

Duration: 90 Hrs
Credits :6

Aim and Objectives:

- To help the students in gaining knowledge of basic Computer Literacy
- To obtain practical knowledge.
- To increase the employability through the Computer Literacy

Course Outcome:

- Gain knowledge of Office Packages.
- Enrich the computer employment opportunities.
- Become trained in typing.
- Acquire proficiency in MS word.
- Familiar with the MS Excel formula and implement the automated calculation system in their work place.
- Train the student for preparing attractive power point presentation in MS Power point.

MS Word Exercises:

- Formatting letter.
- Preparing a Letter head & visiting card.
- Preparing a Job Application letter.
- Resume Preparation.
- Agenda Preparation.
- Preparing circular letter using mail merge.
- Inserting and editing a picture from files.
- Creating a table.
- Menu card preparation.
- Preparing a new letter by using Drop cap, Wrapping text, Split column, change case and sort.

MS Excel Exercises:

- Illustrates how to create a basic spreadsheet by entering text, numbers, and formulas.
- Usage of Financial functions (Any five).
- Usage of Statistical functions (Any three).
- Usage of Multiple worksheets.
- Prepare Students Mark list.
- Calculate Employees' Salary.
- Preparing a company balance sheet.
- Preparing a organizational diagrams.
- Demonstrates the ease of creating charts
- Filter, Sort, split, freeze panes, Protect work book and protect work sheet

MS Power Point Exercises:

- Illustrates how to create a basic slide by entering text, inserting picture, and slide transition.
- Design templates, Color schemes and animation schemes.
- Modify the Animation Effect on the animated objects.
- Inserting picture, chart, diagram and table in a slide.
- Reset the slide layouts.
- Preparing a company advertisement.
- Preparing a Business presentation.
- Preparing a lecturer presentation.

- Preparing a presentation using different slides & different animation.
- Preparing a different slide and applying various Transition, Transition speed and sound.

Note:

- Practical Exam only
- Internal Practical 40 Marks and External Practical 60 Marks
- Internal and External Practical Exam Conducted by Department itself

Allied – IV: Business Mathematics - 15UCMA41

**Duration: 60 Hrs
Credits : 2**

Aim and Objectives:

- To enlighten the students' knowledge on competitive exam
- To learn the interest calculation
- To learn probability and matrix

Course Outcome:

- Recognize simple and compound interest, trade discounts and depreciations.
- Solve business arithmetic operations with fractions to do business problems, and be able to select which math method to be used to do problems
- Communicate the underlying business concepts and mathematics involved
- Apply probability and describe the properties of discrete and continuous distribution functions
- Formulate problems in the language of sets and perform set operations and will be able to apply the fundamental principle of counting, multiplication principle.

Unit – I

(12Hours)

Set theory: Definition – Description – Types: Null sets, Singleton set, Subsets, Power set, super set, proper sub set Equality of set, Finite set and Infinite set. Set Operation: Union – Intersection – Complement – Differences of two sets – Symmetric difference. Venn diagram - De-Morgon's law.

Unit – II

(12 Hours)

Indices: Definition – Law of Indices – Positive - Fractional – operation with power function. Logarithms: Definition – Exponential forms – laws of logarithms – change of base – formula – common logarithms and natural logarithms – characteristics and mantissa – Rule to write – practical problems.

Unit – III

(12 Hours)

Commercial Arithmetic: Interest – simple interest and compound interest – normal rate – effective rate – depreciation. Discounting of bills – face value of bills – Banker's discount – Banker gain – normal due rate – legal due date – calculation of period for bankers discount and true discount.

Unit – IV

(12 Hours)

Probability: Definition – Important terms - theorems of Probability: Addition and multiplication theorem - conditional probability - Baye's theorem.

Unit – V (12 Hours)

Matrix: Meaning - Definitions – Orders – Types – Operations: Scalar multiplication, Addition, Subtraction and Product of Two Matrices - Matrix inversion.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text Book:

Manoharan.M. & Elango.C, - “Business Mathematics” – Palani paramount publication, Palani - Reprint 2009.

Reference books:

1. Peer Mohamad.S & Shazuli Ibrahim S.A.N. – “Business Mathematics” – Pass Publications, Madurai – Edition 2007.

2. Rethinapandy.A. & Krishnan.A, - “Business Mathematics” – Sree Vani Publications Madurai – Edition 2010.

3. Vittal P.R. - “Business mathematics” – Margham Publications - Chennai – Reprint 2001.

Optional - I: 1. Human Resource Management - 15UCMO41

Duration: 60 Hrs
Credits : 2

Aim and Objectives:

- To understand the changing environment of the HRM and the role of the HR managers
- To learn the recruitment process and the application of the HRM
- To learn the importance of the training and development

Course Outcome:

- Demonstrate the knowledge and skills needed to effectively manage human resource.
- Describe trends in the labour force composition and how they affect human resource management.
- Compare the common methods for recruiting and selecting human resources.
- Summarize how to implement successful training and development programs.
- Integrate teamwork, leadership and motivational skills to organizational scenarios and evaluate outcomes.
- Able to identify and appreciate the significance of the ethical issues in HR.

Unit – I

(12 Hrs)

Human Resource Management: Meaning – Definition – Objectives – Importance – Functions – HRM in an organisation – Difference between personnel and HRM – Growth of HRM in India – Role and qualities of personnel manager.

Unit –II

(12 Hrs)

Job analysis: Meaning - Definition –Job description – Job specification-Job design. Job evaluation: Meaning – Definition – Objectives – Principles – Procedures – advantages – Limitations – Essentials for the job evaluation programme – Job evaluation methods.

Unit – III**(12 Hrs)**

Recruitment, selection and training: Meaning – Sources of recruitment – Selection procedure – Training – Objectives - Benefits - Methods of Training – Evaluating training programme – steps in training programme.

Unit – IV**(12 Hrs)**

Job satisfaction: Meaning – Measuring the level of job satisfaction – factors affecting the job satisfaction. Employees stress: Meaning – causes – stress management strategies.

Unit – V**(12 Hrs)**

Leadership: Meaning - qualities – styles. Motivation: Meaning – Importance - theories (Maslow, Herzberg & Mc Gregor) of motivation. Morale: Meaning – Importance - determinants of High morale.

Text Book:

Rao VSP - Human Resource Management - Text and cases - Excel Books India, New Delhi - Edition 2000.

Reference books:

1. Seetharaman S and Venkateswara B - Human Resource Management - Sci Tech Publications (India) Pvt. Ltd. Chennai ,2010.
2. Arun Monappa and Mirza S Saiyadan, Personnel Management - Tata Mc Graw - Hill Publishing Company Ltd, New Delhi – Edition 2002.
3. Aswathappa K - Human Resource Management - Tata McGraw-Hill Education, New Delhi – Edition 2010.

Optional - I: 2. Financial Market and Services - 15UCMO42**Duration: 90 Hrs
Credits : 3****Aim and Objectives:**

- To gain knowledge of overview of financial system
- To create awareness about the various financial service
- To acquaint students with the important techniques of money and capital market instruments

Course Outcome:

- Gain the knowledge of overall financial system in India
- Be aware of the various financial services offered by the financial systems
- Comprehend various capital and money market instruments
- Recognize the services of mutual fund companies.
- Understand new issue market and stock exchanges.
- Learn factoring and forfaiting services used in business for collecting their debts

UNIT - I**(12 Hours)**

Financial System: Meaning-Functions-Components of Financial System: Financial Intermediate- Financial Market – Financial Instrument- Financial Services.

UNIT - II**(12Hours)**

Financial Market: Meaning – Classification: Money Market and Capital Market. Money Market: Meaning – Definition- Features- Importance-Instruments of Money Market: Call Money, Commercial bills, Acceptance and Treasury bills.

UNIT - III**(12 Hours)**

New Issue Market: Meaning- Functions-Organization- Underwriting- Distribution. Secondary Market: Meaning – Functions- Stock exchange in India. Brokers: Functions and kinds. Primary Market VS Secondary Market.

UNIT - IV**(12 Hours)**

Mutual Funds: Meaning – Importance- Fund unit VS share- Types of mutual fund-Mutual Fund in India.

UNIT - V**(12 Hours)**

Factoring: Meaning – Definition- Functions – Types- Factoring VS Discounting. Forfaiting: Meaning – Definition- Functions- Forfaiting VS Factoring

Text Book:

Gordon E & Natarajan K - Financial Markets and Service - “Himalaya Publishing House, New Delhi – Edition 2011.

Reference Books

1. Gurusamy S - Financial Services and Markets - McGraw-Hill Education, New Delhi - Edition 2009.
2. Bhole LM - Financial Institutions and Markets - Tata McGraw-Hill Education, New Delhi - Edition 2009.
3. Santhanam B - Financial Services - Margham Publications, Chennai - Edition 2002.

Semester - V**Core – XIII:** Corporate Accounting I - 15UCMC51**Duration: 75 Hrs
Credits : 5****Aim and Objectives:**

- To understand the basic company accounts
- To facilitate the students to go for higher studies and professional courses
- To gain practical knowledge in the company accounts

Course Outcome:

- Understand the basic accounting system followed in the company
- Able to pursue higher studies and professional courses
- Gain practical exposure to the students regarding the maintenance of accounts in companies

- Develop an idea about raising the required capital for starting up of a new companies through various sources
- Gain knowledge of the procedure of Amalgamation and absorption of Companies to maintain profitability
- Acquire the knowledge of underwriting of shares and commission payable for such underwriting

Unit – I **(15 Hrs)**

Company: Meaning – Shares: Meaning - Types - Issue of shares for cash or consideration – Over and under subscription - forfeiture and reissue. Redemption of Preference Shares. (Simple problems only)

Unit – II **(15 Hrs)**

Debenture: Meaning -Types - Issue and Redemption - Debenture Redemption Fund - Conversion of Debentures – Purchasing of Own debentures in the open market – ex-interest and cum-interest quotations only. (Simple problems only)

Unit – III **(15 Hrs)**

Underwriting of Shares: Meaning and Types - Full - Partial - Firm underwriting. Profits Prior to Incorporation – Apportionment of expenses by using sales and time ratio - Preparation of Profit and Loss a/c.(Simple problems only)

Unit – IV **(15 Hrs)**

Final Accounts of Companies - Calculation of Managerial Remuneration - Preparation of trading, Profit and Loss a/c, Profit and Loss Appropriation a/c - Balance sheet. (New format, Simple problems only)

Unit – V **(15 Hrs)**

Amalgamation and Absorption of Companies: Calculation of purchase consideration: Net Payment method, Net assets method and Lump sum payment method. Internal Reconstruction – Excluding external reconstruction (Simple problems only)
(**Note:** Theory 20%; Problems 80%)

Text Book:

Anbalagan M & Gurusamy M - Corporate Accounting – Naveen Publications, Sivakasi - Edition 2014

Reference Books:

1. Arulantham M. & Raman - Advanced Accountancy – Himalaya Publishing House – 5th edition 1999
2. Gupta R. L. and Radha samy M. - Advanced Accountancy – Sultan Chand & Sons – 10th Edition, 2001
3. Jain S.P and Narang “Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012

Core - XIV: Business Law - 15UCMC52

**Duration: 75 Hrs
Credits : 5**

Aim and Objectives:

- To gain a basic knowledge about Business law
- To Know the provisions regarding various law
- To impart a knowledge about the Law of Contract

Course Outcome:

- Analyze cases, with an understanding of ratio and obiter dictum, and a knowledge of the methods that can be used to apply and distinguish cases;
- Comprehend some basic strategies that can be used to solve legal problems;
- Apply statute using the appropriate methods of statutory interpretation;
- Conduct basic legal research, including by using legal databases to research case law, legislation and scholarly journal articles;
- Work in groups to solve problems and contribute to class discussions;
- Use legal citation conventions in the course of legal writing.

UNIT I

(15 Hours)

Law of Contract: Meaning - Definition – Essential elements of a Valid Contract – Classification of Contract – Offer – Acceptance – Communication and revocation of offer and acceptance – Consideration – Capacity of Parties.

UNIT II

(15 Hours)

Consent: Meaning - Definition - Free Consent – Coercion – Undue influence – Misrepresentation - Fraud – Mistake. Performance of Contract – Various mode of Discharge of Contracts – Breach of Contract – Remedies for breach of Contract – Quasi Contract.

UNIT III

(15 Hours)

Indemnity: Meaning - Definition - Contract of Indemnity – Guarantee: Meaning - Definition - Contract of Guarantee – Essential features – Kinds – Rights and Liabilities of Surety – Discharge of Surety.

UNIT IV

(15 Hours)

Bailment: Meaning - Definition – Essentials – Rights and duties of Bailor and Bailee – Bailees' Lien – Finder of Lost goods – Discharge of bailment. Pledge – Meaning - Definition – Rights and duties of Pledger and Pledgee.

UNIT V

(15 Hours)

Agency: Meaning - Definition – Creation and Termination of agency – Various modes – Types of Agents – Rights and duties of Agent and Principal.

Text Book:

Babu Franklin A - Essentials of Business Law – Sri Kaliswari College Publication, Sivakasi, Edition 2014.

Reference Books:

1. Kapoor, N.D - "Elements of Mercantile Law" - Sultan Chand & Sons, New Delhi – Edition 2002
2. Pillai R.S.N. & Bagawathi - "Business Law" - S. Chand & Company Ltd. - NewDelhi. – Edition 1999
3. Kuchhal, M.C. - "Mercantile Law" - Vikas Publishing House Pvt. Ltd., New Delhi, – Edition 1999

Core – XV: Financial Management - 15UCMC53

**Duration: 75 Hrs
Credits : 5**

Aim and Objectives:

- To learn importance of financial management.
- To know how to invest amount in different investment.
- To know optimum utilization of resource.

Course Outcome:

- Able to arrive the rational and scientific decision making in relation to financial issue.
- Becomes skilled in designing the capital structure decision.
- Understand the cost of capital for each source and decide the best source.
- Describe the capital budgeting decision
- Learn to use the business fiancé in the proper manner.
- Identify and determine the working capital requirement for the company.

Unit I

(15 hrs)

Financial management: Nature – Scope – Functions - Objectives – Profit Maximization vs. Wealth Maximization – Over, Under Capitalization - Role and responsibilities of a finance manager.

Unit II

(15 hrs)

Capital structure: Meaning and Definition – Patterns –Optimum capital structure - Factors determining capital structure –Theories of Capital Structure: Net Income (NI), Net Operating Income (NOI), Modigliani and Miller (MM) and Traditional approach – Leverages and its types.

Unit III

(15 hrs)

Cost of Capital: Meaning and Definition – Importance – Classification – Determinants – Computation of Cost of Capital: Debt– Preference capital –Equity capital - Retained earnings – overall cost of capital. (simple problems only).

Unit IV

(15 hrs)

Capital Budgeting – Importance – Factors affecting Capital Investment Decision - Appraisal Methods: Payback Period – Average Rate of Return –Net Present Value – Internal Rate of Return, Profitability Index.

Unit V

(15 hrs)

Working capital: Meaning – Types –Need - Factors influencing working capital – Source of Working capital – Management of Working Capital - Estimation of working capital requirements.

Note: (Theory 40 % - Problems 60%)

Text Book

Murthy A - Financial Management – Margham Publications, Chennai - Edition 2015

Reference Books

1. Maheswari S N - Financial Management –Sultan Chand & Son , New Delhi - Edition 2005
2. Khan M.Y and Pillai P.K - Financial Management – Tata Mc Graw - Hill Publishing Company Ltd, New Delhi – Edition 2002.
3. PANDEY I.M - Financial Management –Vikas Publication House, Delhi – Edition 2000.

Core - XVI: Income Tax Law and Practice I - 15UCMC54

Duration: 75 Hrs
Credits : 5

Aim and Objectives:

- To know the main source of revenue of the Government.
- To know the procedure to calculate income from various sources.
- To know the exemption available to the tax payers.

Course Outcome:

- Identify and apply fundamental concepts of income tax act
- Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses;
- Prepare tax forms for individuals and sole proprietorships;
- Recognize and recommend appropriate tax-saving strategies for decision making;
- Investigate and analyze current income tax information and uses pertinent to the act
- Gain knowledge of various sources of income and assess their income for income tax
- Know the taxable and non-taxable income and then apply the loophole, they can avoid the tax without evasion
- Understand various exempted income

Unit I

(15 hours)

Income Tax: Origin – Canons of taxation – Definitions: Previous Year, Assessment year, Assessee, Person, Income and Deemed Income – Capital and Revenue Expenditures.

Unit II

(15 hours)

Residential status: Incidence of tax - Exempted Incomes u/s 10.

Unit III

(15 hours)

Computation of Income from salary - Allowances - Perquisites – Pension – Gratuity - Leave encashment - Provident fund - Profits in lieu of salary.

Unit IV**(15 hours)**

Income from House Property: Deemed owners – Exempted income on house properties.
Profits and Gains of Business or Profession: Allowable and Disallowable Expenses under Income Tax Act – Depreciation.

Unit V**(15 hours)**

Income from Capital Gains: Types: Short term and Long term - capital assets – Cost Inflation Index – Exemptions. Income from Other Sources.

Note: (Theory 20 % - Problem 80%)

Both Theory and problems should be asked only to Current Assessment Year

Text Book:

Hariharan N - Income Tax Law and Practice - Vijay Nicole Imprints Private Limited, Chennai, 2014 - 9th Edition

Reference Books:

1. Lal BB, Vashishit N - Income Tax Law and Practice - I K International Publishing House Pvt. Ltd; New Delhi - 33rd Revised edition edition 2012.
2. Mehrotra H.C - Income Tax Law & Practice - Sathiya Bhawav Publication, Delhi – Edition 2013.
3. Gaur V.P & Narang D.B - Income Tax Law and Practice – Kalyani Publication, Delhi - Edition 2012.

Optional – II: 1. Techniques in Operation Research - 15UCMO51

**Duration: 60 Hrs
Credits : 2**

Aim and Objectives:

- To enable the students to learn operation research techniques.
- To know their application in decision making in the business.
- To learn the feasible solution and optimum solution for the organisation.

Course Outcome:

- Identify and develop operational research models from the verbal description of the real system.
- Understand the mathematical tools that are needed to solve optimisation problems.
- Use mathematical techniques to solve the proposed models.
- Develop a suitable queuing model and the solving queuing problems
- Design the Network for a complex problems

Unit I**(12 Hours)**

Operations Research: Origin and Development – Meaning - Definition – Significance – Nature – Scope – Models in OR – Application – Advantages and shortcomings of OR.

Unit II**(12 Hours)**

Linear Programming: Meaning - Formulations of Linear Programming – graphical method (Standard form only) – simplex method (simple Problems involving < constraints only and

excluding degeneracy) – Optimal solutions – Applications – Advantages and Limitations of Linear Programming Techniques.

Unit III (12 Hours)

Transportation Problem: Introduction – Optimal solution: North West Corner Method, Least Cost Method, Vogel's Approximation method – Unbalanced - Degeneracy. Assignment Problem: Meaning and Definition – unbalanced – Maximization - Transportation vs. Assignment problems.

Unit IV (12 Hours)

Queuing Theory: Meaning – Queuing system - elements – single channel model – M/M/I – FCFS/ Infinite Model only.

Unit V (12 Hours)

Network analysis: Basic components – CPM – Objectives – Advantages – Limitation – Construction of network – Time analysis (Excluding Float Calculations). PERT – Meaning - Time estimation – PERT network – Similarities and dissimilarities of CPM and PERT (Excluding crash cost method).

Text Book:

Kalavathy .S - Operations Research – Vikas Publication Pvt. Ltd., New Delhi – Edition 2007

Reference Books:

1. Kanti Swarup, Gupta P.K. and Manmohan - Operations Research – Sultan & sons, New Delhi, 2005 edition.
2. Srivastava UK, Shemoy G.V & Sharma S.C - Quantitative Techniques for Managerial Decision - New Age International Pvt. Ltd. Publishers, 2004 edition.
3. Prem Kumar Gupta, Hira D.S - Operations Research - Sultan & sons, New Delhi, 2000 edition.

Optional – II: 2. Fundamentals of Internet and HTML -15UCMO5P

Duration: 60 Hrs
Credits : 2

Aim and Objectives:

- To gain the basic knowledge about the Internet
- To gain practical experience in downloading different files.
- To learn the basic concept about E-mail and give practical knowledge about sending and receiving E-mail.

Course Outcome:

- Acquire the computer knowledge.
- Create the web page for company as well as to the individual needs
- Get Acquainted with the using techniques for downloading the documents.
- Gain knowledge in relation to email sending and receiving.
- Able to establish the Browsing centre with low investment.
- It increases the knowledge about the online form submission related work.

PRACTICAL

HTML

1. Creating simple website of the company highlighting company profile.
2. Design a colorful website containing different font style, size, color, alignment, background color etc.
3. Developing an attractive website of company containing scrolling text with different font and heading options.
4. Design a website using pictures, images and clipart.
5. Develop a website for your college displaying courses offered using order list and unordered list.
6. Developing a webpage of company containing details about different product offered with its price and discount rate with table tags.
7. Design the web page for your college containing application form using buttons options.
8. Create a website of a company which contains a hyperlink with other webpage.

INTERNET

1. Creating e-mail id.
2. Send and receive the e-mail.
3. Creating group in the e-mail and sending mail to more number of persons.
4. Attaching and sending files, pictures, images through email.
5. Compressing more capacity files and send the same through email.
6. Add, rename and delete contacts email address
7. Creating new folder and deleting e-mail.
8. Logon to internet and download the text information and e-book.
9. Down load the photos, images and animated files.
10. Downloading music and video files from various multimedia applications

Note:

- Practical Exam only
- Internal Practical 40 Marks and External Practical 60 Marks
- Internal and External Practical Exam Conducted by Department itself

Skill based – II: International Trade Organisation - 15UCMS51

Duration: 30 Hrs
Credits : 1

Aim and Objectives:

- To understand the international trade procedure.
- To know the different monetary institutions.
- To understand the commercial dispute mechanism.

Course Outcome:

- Understand the major models of international trade and compare and contrast them.
- Understand the principle of comparative advantage, including its formal expression.
- Analyze the linkages between trade, labor and capital movements, international fragmentation of production, economic well-being and the income distribution.
- Apply equilibrium models to analyze the economic effects of policy interventions including tariffs, quotas, export subsidies, anti-dumping duties, countervailing duties and the creation of preferential trading agreements.
- Analyze policy interventions in terms of their costs and benefits, including their implications for economic well-being, performance and competitiveness.

- Understand major recent developments in the world trading system and comment critically on their effects on individual economies and on the wider international community.

Unit – I **(6 hrs)**

International trade: Meaning – Definition – Need. Theories of International trade: Comparative cost theory– product life cycle theory.

Unit – II **(6 hrs)**

Balance of Payment: Meaning – Balance of Trade Vs. Balance of Payment – components of Balance of Payment: Current account – Capital account – Unilateral payment account – Official reserve account. Balance of Payment disequilibrium – corrections.

Unit – III **(6 hrs)**

International Financial and Development Institutions – International Monetary Fund (IMF): origin – purpose – financing facilities. World Bank: Origin – purpose – lending programme.

Unit – IV **(6 hrs)**

International Development Association: Origin – Purpose – criteria for approving credit – International Finance Corporation: Origin – Mission – Objectives – Assistance.

Unit – V **(6 hrs)**

World Trade Organization (WTO): Origin – Functions – Principles – organizational structure – GATT Vs. WTO.

Text Book:

Francis Cherunilam - “International Trade and Export Management” - Himalaya Publishing House”, Mumbai – Edition 2005.

Reference Books:

1. Bhalla VK & Shiva Ramu S - International Business - Anmol Publication, New Delhi - 8th Revised Edition 2004.
2. Jingan ML - International Economics - Vrinda Publications, Delhi – Edition 2010.
3. Charles W.L. Hill and Arun .K.Jain - International Business - Tata Mc-Graw Hill Publication, New Delhi, Edition 2006.

Skill based - III: Commerce Practicals - 15UCMS5P

Duration: 30 Hrs
Credits : 2

Aim and Objectives:

- To give practical exposure to the students.
- To improve their knowledge in day to day forms used in banks and companies.
- To make familiar with preparation of income tax forms.

Course Outcome:

- Gain practical exposure of various forms used in business organization and banks

- Familiar with forms used in filing up of income tax return
- Get acquainted with the fundamental documents which are needed to set up the business firm.
- Be aware of format to maintain statement of accounts
- Learn ordering and stocking of goods in the business

Unit I **(6 hrs)**

Forms used in Commercial Banks - Account opening form: Saving, Current and Recurring Deposit - Pay in slip - Withdrawal Slip - Cheque - DD form, Bankers Cheque form and Fund transfer other branch – Jewel Loan Form.

Unit II **(6 hrs)**

Draw a blue print of an office, Specimen of Business Letter, preparation of Vouchers, Invoice and Cash receipt, Debit note and credit note – Promissory Note.

Unit III **(6 hrs)**

Specimen of Partnership deed - Format of Joint stock company balance sheet - Format of Profit and Loss Appropriation Account – Proxy Form – Agenda.

Unit IV **(6 hrs)**

Specimen of cost sheet - Payroll / wage sheet – Material Requisition Slip – Material Order Form – Form of Bin card and Time card.

Unit V **(6 hrs)**

PAN Card Application Form – Income Tax Return form - Individual (Self Occupied House only) - Form No.16 – Income Tax refund form - Sales Tax Form – TDS Challan.

Rules

1. Practical Commerce exam is to be conducted purely internally.
2. Internal Exam – 40 marks: Record maintenance valued by Course Teacher.
3. External Exam – 60 marks: 30 marks for filling forms and 30 marks for viva voce examination conducted by Head of the Department.
4. Internal Examiner – Course Teacher; External Examiner – Head of the Department.

Semester - VI

Core - XVII: Corporate Accounting II -15UCMC61

Duration: 75 Hrs
Credits : 5

Aim and Objectives:

- To know the basic concepts of corporate accountancy
- To facilitate the students to go for higher studies and professional courses
- To know the statutory formats required for corporate sectors

Course Outcome:

- Get acquainted with the terms of performing and nonperforming asset

- Understand the different business in which the banking company, may engage and the area they are prohibited to trade
- Understand the accounting requirements for a corporate group and familiarity with the theory underlying the method used to account for inter company investment
- Obtain to ability to prepare consolidated accounts for a corporate group
- Acquire the knowledge of the advanced issues in accounting for assets and liabilities and owners equity.

Unit – I

(15 Hrs)

Valuation of goodwill - Meaning - Methods - Average Profit Method - Super profit method. Valuation of shares: Meaning - Methods - Net Assets Method- Yield method – Earning capacity method – Fair value method. (Simple problems only)

Unit – II

(15 Hrs)

Liquidator’s Final Statement of Accounts: Meaning - Calculation of Liquidator’s remuneration – Preparation of Liquidators Final Statement of Accounts. (Simple problems only)

Unit – III

(15 Hrs)

Banking Company Accounts – Rebate on bills discounted - Preparation of Profit and Loss a/c and Balance sheet (Simple problems only)

Unit – IV

(15 Hrs)

Life Insurance Company Accounts: Meaning - Computation of life assurance fund – Preparation of Revenue a/c - Balance sheet of Life Assurance Company - Valuation balance sheet (New format with Simple problems only)

Unit – V

(15 Hrs)

Holding Company Accounts: Meaning – Accounting treatment for Capital profit, Revenue profit, Minority interest - Cost of control, Unrealized inter-company profit, Revaluation of assets and liabilities and inter- company Owings - Preparation of Consolidated Balance sheet. (Simple problems only)

Note: (Theory 20 % - Problems 80%)

Text Book:

Anbalagan .M, Gurusamy .M & Geetha .R - Corporate Accounting II – Sri Kaliswari College Publication, Sivakasi, Edition 2015.

Reference Books:

1. Arulantham M. & Raman - Advanced Accountancy – Himalaya Publishing House – 5th edition 1999
2. Gupta R. L. and Radha samy M. - Advanced Accountancy – Sultan Chand & Sons – 10th Edition, 2001
3. Jain S.P and Narang “Advanced Accountancy - Himalaya Publishing House, Mumbai – Edition 2012

Core – XVIII: Industrial Law - 15UCMC62

**Duration: 75 Hrs
Credits : 5**

Aim and Objectives:

- To gain a basic knowledge about industrial law
- To Know the provisions regarding various laws
- To apply the provisions and various laws in industry

Course Outcome:

- Recognize the different industrial relations systems
- Able to distinguish the procedure concerning worker participation and participatory institutions and instruments of trade union representation
- Classify the authorized services and agencies for employment
- Distinguish employee rights and obligations according to the scope of employment
- Defend employ rights before supervisory and control institutions.
- Analyze the field of labor relations in an interdisciplinary manner.
- Synthesize proposals for legislative initiatives

UNIT – I

(15 hours)

The Factories Act of 1948: Definitions under the Act - Approval, Licencing and Registration - Provisions regarding the Health of Workers - Provisions regarding the Safety of Workers - Provisions regarding the Welfare of Workers - Employment of young person's - Employment of women – Working hours of adult – Provisions regarding leave with wages.

UNIT – II

(15 hours)

The Industrial Dispute Act 1947: Definitions under Act – Strike – Lock outs – Layoffs – Retrenchment – Closure – Lock outs Vs. Strike, Layoffs, Retrenchment, and Closure.
The Minimum Wages Act, 1948: Definitions under the Act – Fixation of Minimum Rates of Wages – Revision of Minimum Wages – Procedure for fixing and revising Minimum Wages.

UNIT – III

(15 hours)

The Payment of Wages Act, 1936: Definitions under the Act - Rules for Payment of Wages - Deductions from Wages – Fines - Deductions for Absence from Duty.
The Workmen's Compensation Act 1923: Definitions under the Act – Need of the Act – Disablement - Employer's liability for compensation.

UNIT IV

(15 hours)

The Employees' Provident Funds Act, 1952: Applicability of the Act – Definitions under the Act – Schemes under the Act: Employees' Provident Fund Scheme, Employees' Pension Scheme and Employees' Deposit-Linked Insurance Scheme. Determination of Moneys due from Employers.

UNIT V

(15 hours)

The Employees' State Insurance Act, 1948: Definitions under the Act – Administration – Employees state insurance fund – Benefits: Sickness, Maternity, Disablement, Dependents, Medical and General Provisions – Disputes and penalties.

Text Book:

Kapoor, N.D. - "Elements of Mercantile Law" - Sultan Chand & Sons, New Delhi – Edition 2002

Reference Books:

1. Sreenivasan M - "Commercial and Industrial Law" - Margham Publications, Chennai – Edition 2000

2. Varma and Agarwal - "Mercantile and Industrial Law" - Kings Book, Delhi – Edition 1999

3. Sundaram, S.M. - "Industrial Law" - Sree Meenakshi Publications, Karaikudi – Edition 2000.

Duration: 75 Hrs

Core - XIX: Income Tax Law and Practice II - 15UCMC63

Credits : 5

Aim and Objectives:

- To study the procedure of grouping the incomes
- To know the deductions available to the assessee
- To make note of the various types of return

Course Outcome:

- Gain knowledge of preparing Income Tax
- Understand the Taxable Income
- Learn to avail many deductions as per sec. 80C to 80U
- Demonstrate an understanding of the various types of returns and grouping of Income
- Able to provide consultation to the tax payers

Unit I

(15 hours)

Clubbing of Income: Set-off and carry forward of losses - Gross total income.

Unit II

(15 hours)

Deductions from Gross Total Income: Deduction u/s 80C to 80U - Assessment of Individuals – Computation of Tax Liability.

Unit III

(15 hours)

Assessment of Hindu Undivided Family (HUF), Firm and Association of persons (AOP) – Computation of Tax Liability.

Unit IV

(15 hours)

Assessment of Joint Stock Company: Book Profit – Minimum of Alternate Tax (MAT) – Computation of Tax Liability.

Unit V

(15 hours)

Return of Income/loss: Type of returns – E-filing of return- PAN Card. Assessment: Procedure - Types – Tax Deducted at Source (TDS) - Advance tax.

Note: (Theory 40 % - Problems 60%)

Text Book

Hariharan N - Income Tax Law and Practice - Vijay Nicole Imprints Private Limited, Chennai - 9th Edition 2014

Reference Books:

1. B.B.Lal, N.Vashishit, Income Tax Law and Practice, I K International Publishing House Pvt. Ltd; 33rd Revised edition edition, New Delhi, 2012.

2. Mehrotra HC - Income Tax Law & Practice - Sathiya Bhawav Publication, Delhi – Edition 2013

3. Gaur VP & Narang DP - Income Tax Law and Practice –Kalyani Publication, Delhi – Edition 2012.

Core – XX: Auditing - 15UCMC64

Duration: 75 Hrs
Credits : 4

Aim and Objectives:

- To familiarize the students with the principles of auditing
- To gain working knowledge of generally accepted auditing procedures
- To know the responsibility of auditor as well as management

Course Outcome:

- Gain analytical mind to verify
- Develop the knowledge on internal and external check procedures
- Comprehend the professionalism of audit
- Survey in the field of auditing using procedures for audit the transaction
- Understand the rights, duties and responsibilities of an auditor
- Understand the scope of auditing
- Learn to draft the audit reports

Unit – I

(12 Hours)

Auditing: Origin – meaning – definition – objectives – types – advantages - disadvantages - auditing Vs investigation – E auditing. Company auditor – appointment – removal – qualification – qualities of an auditor.

Unit – II

(12 Hours)

Audit Planning: Audit plan – Audit programme: Advantages - disadvantages. Audit Notes: Meaning and content – Audit working paper: Meaning, Objectives and essentials – Factors to be considered at the time of commencement of new audit.

Unit – III

(12 Hours)

Internal control and Internal Check: Meaning - Importance – forms - Internal check and internal audit – Auditor’s duty regarding internal check of cash, wages, purchase, sales and stores.

Unit – IV

(12 Hours)

Vouching: Meaning – Voucher: Importance - Vouching of cash and trading transactions. Verification and Valuation – Duties of an auditor.

Unit – V

(12 Hours)

Duties & Liabilities of Company auditor: Duties of auditor – Liabilities of an auditor: Liabilities for negligence, liability of misfeasance, criminal liability, liability of third party – legal positions – Auditors report.

Text Books:

Gurusamy .M & Babu Franklin .A – Principles and Practices of Auditing - Sri Kaliswari College Publication, Sivakasi, Edition 2013.

Reference Books:

1. Tandon BN, Sudharsanam S & Sundharababhu S - “Hand Book of Practical Auditing” - S. Chand & Compnay Ltd, New Delhi – Reprint 2002
2. Saxena RG - “Principles & Practices of Auditing” - Himalaya Publishing House, Delhi – First Edition 2011
3. Jain DP - “Auditing” - Konark Publishers PVT Ltd, Delhi - Reprint 1999.

Optional – III: 1. Research Methodology - 15UCMO61

**Duration: 60 Hrs
Credits : 2**

Aim and Objectives:

- To impart the basic knowledge about research methodology
- To make students familiar with different types of research
- To teach the procedure for carrying out the effective research

Course Outcome:

- Understand some basic concepts of research and its methodologies
- Identify appropriate research topics
- Able to select and define appropriate research problem and parameters
- Prepare a project proposal(to undertake a project)
- Organize and conduct research(advanced project) in a more appropriate manner
- Write a research report and thesis

Unit – I

(12 Hours)

Research: Meaning - Definition – Objectives of Research - Importance – Types of research: Pure, Applied, Exploratory, Analytical and Survey. Problems faced by researcher.

Unit – II

(12 Hours)

Planning of Research: Planning Process – Selection of a research problem– Formulation of Research problem –Research Design – Contents - Requisites of Good Research Design – Hypothesis – Types.

Unit – III

(12 Hours)

Collection of data – Sources of data – Methods of collecting primary data and Secondary data – Tools for data collection – Construction of schedules and questionnaires-Measurement Scale and its types (Nominal Scale, Ordinal Scale, Interval Scale and Ratio Scale).

Unit – IV

(12 Hours)

Sample – Sampling – Sampling Techniques - Probability – Non-probability sampling techniques – Sampling design – Sample Size – Sampling and Non-sampling errors.

Unit – V

(12 Hours)

Data Processing - Editing – Coding and classification – Tabulation – Research Reports – Types – Steps in drafting a research Reports - Contents of Research Report – Qualities of a Good Research Report.

Text Book

Krishnaswami O.R. and Ranganathan M - Methodology of Research in Social Sciences –Himalaya Publishing House, Delhi - Edition 2007

Reference Books

1. Gupta S.P. - Statistical Methods –Sultan Chand Company Ltd., Delhi - Edition 2007
2. Kothari CR - Research Methodology Methods and Techniques - New Age International Publishers, Delhi - Second Edition
3. Rao K.V. - Research Methods for Management and Commerce – Sterling Publication, Delhi - Edition 2005.

Optional – III: 2. Accounting for Decision Making - 15UCMO62

**Duration: 60 Hrs
Credits : 2**

Aim and Objectives:

- To expose the students to the concepts and the tools used in management accounting.
- To recognize the role of budgets and variance as a tool of planning and control.
- To make familiar with decision making

Course Outcome:

- Capable of making a decision with regard to make or buy the product
- Gain knowledge for preparing budget for anything
- Able to comparative analysis for choosing best one
- Able to draft the report for any case

Unit – I

(12 Hrs)

Decision Making – Introduction – Definition – Elements – Administrative problems in decision making.

Techniques in Marginal costing – Application of Marginal costing: key factor – Make or buy decision – fixation of selling price.

Unit – II**(12 Hrs)**

Budget: Definition – Elements – Objectives – Forecast and budget. Budgetary control: Definition – Characteristics – Advantages – Essentials – Limitation – Types: Production, Sales, Cash, fixed and flexible budget (Simple problems only)

Unit – III**(12 Hrs)**

Standard Costing: Meaning – Definition - Estimated Cost vs. Standard cost -Differences between Standard Costing and Budgeting - Variance analysis: computation of Variances – Material Cost Variances – Material Price Variances – Material Usage Variances – Material Yield Variances. (Simple problems only)

Unit – IV**(12 Hrs)**

Labour Cost Variance: Direct Labour Rate Variance – Labour Efficiency Variance – Labour Idle time variance – Revised labour efficiency Variance – Labour Yield Variance. Sales Value Variance: Sales Price variance – Sales Volume variance – Sales quantity variance.

Unit – V**(12 Hrs)**

Management reporting system: Meaning – Report – Modes of Reporting – Requisites of a good Report – Steps for effective reporting – Kinds: According to purpose – According to period and function.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text book:

1. Reddy, T.S. & Hari Prasad Reddy Y - “Management Accounting” - Margam Publications, Chennai – first Edition 2000

Reference books:

1. Mageswari S. N - “Problems and solutions in Management Accounting and Financial Management” - Sultan Chand & Sons, New Delhi – first revised edition 2002’
2. Pillai R.S.N. & Bagawathi - “Management Accounting” - S. Chand & Company Ltd., NewDelhi – 2008 Third Edition.
3. Mageswari S. N. - “Principles of Management Accounting” - Sultan Chand & Sons, New Delhi – first revised edition 2002

Skill based - IV: EXIM Documentation - 15UCMS61**Duration: 30 Hrs****Credits : 1****Aim and Objectives:**

- To understand the international trade procedure.
- To know the different EXIM Documents.
- To understand the procedures in EXIM Trade.

Course Outcome:

- Understand and create the documents required for completing export and import transactions
- Understand the procedure for export and import clearance

- Understand the role of key government organizations like Customs and Excise, RBI, etc. in facilitating export transactions
- Examine the foreign trade policy framework to best utilize the opportunities available to organizations

Unit-I

(6Hrs)

Export – Meaning - Registration Formalities - Importer Exporter Code (IEC) Number-Procedure for Obtaining IEC Number-Registration-cum-Membership Certificate(RCMC) - Export License.

Unit-II

(6Hrs)

Export Procedure: Pre-shipment Procedure - On Shipment Procedure - Post-Shipment Procedure.

Unit-III

(6Hrs)

Export Documentation: Introduction-Export Documentation in India-Commercial Invoice, Shipping Bill, Certificate of Origin, Consular Invoice, Mate's Receipt - Bill of Lading-Types-Contents-Significance-Guaranteed Remittance (GR) Form-Letter of Credit and its types

Unit-IV

(6Hrs)

Import Procedure: Introduction-Pre-Import Procedure-Legal Dimensions of Import Procedure-Retirements of Import Documents-Customs Clearance for Imported Goods-warehousing of imported goods

Unit-V

(6Hrs)

Import Documentation: Transport Documents-Bill of Entry-Types-Contents of Bill of Entry-Airway Bill-Contents and Importance of Airway Bill-Certificate of Inspection-Certificate of Measurement

Text Book:

1. Khushpat S.Jain, - Export Import Procedures & Documentation - Himalaya Publishing House, New Delhi - Edition 2010.

Reference Books:

1. Kumar N, Mittal R, Export – Management - Anmol Publication Pvt. Ltd., New Delhi – Edition 2002
2. Francis Cherunilam - International Trade and Management - Himalaya Publishing House, New Delhi - Edition 2006.
3. Bhalla V.K & Shiva Ramu .S - International Business - Anmol Publication, New Delhi - 8th Revised Edition 2004.

Valued based - III: Soft Skill Development - 15UCMV61

**Duration: 30 Hrs
Credits : 1**

Aim and Objectives:

- To create self confidence for winning the job

- To overcome the barriers of communication
- To improve the body language and to develop the positive attitude

Course Outcome:

- Know to behave and become a performer
- Acquire good body language
- Gain knowledge on resume/curriculum vitae/bio-data and where it must be used by the applicant
- Face the interview panel members in right way

UNIT – I

(6 Hours)

Soft skills: Meaning- Importance- Attributes - Improving Soft Skills – Social Thinking - Negotiating Soft Skills – Practicing Soft Skills.

UNIT – II

(6 Hours)

Communication Skills: Meaning - Definition - Special Feature – Process – Importance – Components - Barriers. Tips for Effective Communication.

UNIT – III

(6 Hours)

Body language: Meaning – Forms – Parts – Uses – Types - Different Hand Shake Styles. Attitude: Meaning - Features – Formation - Developing Attitudes – Benefits.

UNIT – IV

(6 Hours)

Curriculum Vitae – Resume - Bio-Data: Meaning – Curriculum Vitae Vs Resume Vs Bio-Data - Purpose of CV Writing – CV Writing Tips – Design of CV. Types of Resume – CV/Resume Preparation's dos and don'ts – Entry Level Resume.

UNIT – V

(6 Hours)

Interview: Meaning – Importance –Types – Interview panel - Types of Questions Asked. – Interview Mistakes - Selection and Rejection of Candidate – Group Discussion – Meaning – Tips for active performance.

Text Book

Alex K - Soft Skills Know: Yourself and Know the World – S. Chand & Company Pvt. Ltd, New Delhi - Edition 2014.

Reference Books

1. Barun K.Mitra – Personality Development and Soft Skill – Oxford University Publication, London – Edition 2012.
2. Sreenivasa Rao Krothapalli – Soft Skills - Anmol Publication, New Delhi - 8th Revised Edition 2004.
3. Prasad Kaipa - Soft Skills are Smart Skills – Self Corporation, Mumbai - Edition 2000.