

**துவாரகதாஸ் கோவர்தன்தாஸ் வைணவக் கல்லூரி (தன்னாட்சி)**

அரும்பாக்கம், சென்னை – 600 106.

**தமிழ்த்துறை**

**பாடத்திட்டம் - 2023 - 2024**

**(2020 - 2021 கல்வியாண்டு முதல்)**

**OUTCOME BASED EDUCATION**

**பட்டப்படிப்பு – முதலாம் ஆண்டு – முதற்பருவம் (First Semester)**

(செய்யுள், சிறுகதைகள், நாடகம், மொழிப்பயிற்சி, இலக்கிய வரலாறு)

<b>Course Code : 22AT16101 / 2235101</b>	<b>Credits : 03</b>
<b>L:T:P:S : 4:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

1. மாணவர்களின் மொழி அறிவை வளப்படுத்துதல்.
2. தமிழில் பிழையின்றி எழுதவும் பேசவும் வாசிக்கவும் பயிற்சி அளித்தல். அடிப்படை இலக்கணம் அறியச் செய்தல்.
3. பாரதியார், பாரதிதாசன், வெ.இராமலிங்கம்பிள்ளை, கவிஞாயிறு தாராபாரதி முதலானோர் கவிதைகளைப் படிப்பதையும் புதுக்கவிதைகளைப் படைப்பதையும் உறுதி செய்தல்.
4. கவிமணி தேசிக விநாயகம் பிள்ளை, த.கோவேந்தன், இரா.தண்டாயுதம் ஆகியோரின் மொழி பெயர்ப்புக் கவிதைகள், அயலகக் கவிதைகள் வழி பிற மொழிகளிலிருந்து தமிழுக்கு மொழி பெயர்க்கப்பட்ட கவிதைகளின் அழகையும் ஆழத்தையும் மாணவர்கள் அறியச் செய்தல்.
5. பிற மொழிகளிலிருந்து கவிதைகளைத் தமிழுக்குக் கொண்டு வர ஊக்குவித்தல்.
6. புதுமைப்பித்தன், அறிஞர் அண்ணா, ஜெயகாந்தன், அம்பை, சோ.தர்மன் ஆகியோரின் சிறுகதைகள் வழி மனித வாழ்விலிருந்து சிறுகதைகள் முகிழ்க்கும் தன்மையைக் கண்டுணரச் செய்தல்.
7. சிறுகதைகளைப் படைக்கும் ஆற்றலை ஊக்குவித்தல்.

8. பாரதிதாசனின் வீரத்தாய் நாடகத்தின்வழி நாடகங்களைக் கதைச் சூழலுக்கு ஏற்ப கதாமாந்தர்களின் பண்புக்கேற்ப ஏற்ற இறக்கங்களுடன் படிக்கும் பயிற்சி அளித்தல்.
9. நாடகங்களை நடிக்கச் செய்வதன் வழி நடிப்புத் திறனை வளர்த்தலும் மேம்படுத்துதலும்.
10. புதினங்களை அறிமுகப்படுத்தி வாசிக்கத் தூண்டுவதல்.
11. இலக்கியங்கள் அனைத்தும் கற்பனையிலிருந்து எழுந்தவையல்ல. அவை மனித வாழ்விலிருந்தே கிளர்ந்தெழுந்தது என்னும் உண்மையை உணரச் செய்தல்.
12. தமிழக அரசு நடத்தும் போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் பாடத்திட்டம் வழியே மாணவர்களைத் தயார் செய்தல்

**Learning Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	மகாகவி பாரதியாரின் தமிழ், கண்ணன் என் அரசன்; பாவேந்தர் பாரதிதாசனின் நூலைப்படி; நாமக்கல் கவிஞர் வெ. இராமலிங்கம்பிள்ளையின் புதிய சமுதாயம், தூய்மை சோதி; கவிஞாயிறு தாராபாரதியின் வெறுங்கை என்பது மூடத்தனம் ஆகிய கவிதைகளிலிருந்து தமிழின் ஆழம், அரசனின் ஆளுமைத் திறம், சமுதாயப் பார்வை, தன்னம்பிக்கையின் ஆழம், ஆகியன அறியப்பெற்றன. இவற்றின் மூலம் படித்தல் திறன், கவிதை வாசிப்புத் திறன், கவிதை இயற்றும் திறன் ஆகியன சிறப்பாக வெளிப்பட்டன.
<b>CO2</b>	ஈரோடு தமிழன்பனின் வசப்படுவாயா வள்ளுவ? எனும் கவிதையிலிருந்து வள்ளுவரின் சிறப்பையும் திருக்குறளின் சிறப்பையும் அறிந்து கொள்ளப்பட்டன. கவிக்கோ அப்துல் ரகுமானின் ஐந்தாண்டுக்கு ஒருமுறை, கேள்வி, சித்திர மின்னல்கள், பெயர் ஆகிய கவிதைகளிலிருந்து படிமம், தொன்மம் போன்ற கவிதை உத்திகள் அறிந்து கொள்ளப்பட்டன. கவிப்பேரரசு வைரமுத்துவின் கேள் மனமே கேள், நா.முத்துக்குமாரின் தூர், நாட்டுப்புறப்பாடலான அன்புள்ளம் கொண்ட அம்மாவுக்கு மகள் எழுதும் கடிதம் ஆகிய கவிதைகளிலிருந்து மனித உள்ளத்தின் தன்மையும் பழமையின் சிறப்பும் வறுமையின் திறமும் அறியப்பெற்றன. இவற்றின் மூலம் மரபுக்கவிதையும் வசன கவிதையும் இயற்றும் திறன், நாட்டுப்புறப் பாடல் இயற்றும் திறன் ஆகியன வெளிப்பட்டன.
<b>CO3</b>	கவிமணி தேசிக விநாயகம் பிள்ளையின் புத்தனும் ஏழைச் சிறுவனும், உமார்கய்யாம் பாடல்கள், த.கோவேந்தனின் சமூகம், ஓடிக்கொண்டிரு, ஆற்றல் ஆகிய மொழிபெயர்ப்புக் கவிதைகள், இரா.தண்டாயுதம் இயற்றிய மலேசிய நாட்டுப்புறப் பாடல்கள், வால்-விடமனின் என்பாடத் துவக்கம், என்னை நானே பாடுகிறேன் ஆகிய கவிதைகளின் வழி அயல்நாட்டுக் கவிஞர்களின் அறிமுகமும் மொழிபெயர்ப்புத் தன்மையும் உயரிய சிந்தனையும் பெறப்பட்டன. பாரதிதாசனின் வீரத்தாய் நாடகம் வழி நாடகம் படித்தல் திறனும் நடிப்புத் திறனும் வெளிப்பட்டன.

C04	புதுமைப்பித்தனின் பொன்னகரம், அறிஞர் அண்ணாவின் செவ்வாழை, ஜெயகாந்தனின் உண்மை சுடும், அம்பையின் பயணம், சோ.தர்மனின் சோகவனம் ஆகிய சிறுகதைகளிலிருந்து சிறுகதை படித்தல் திறனும் சிறுகதை இயற்றும் திறனும் வெளிப்பட்டன.
C05	கலைச்சொற்கள், வல்லினம் மிகும் இடங்கள், வல்லினம் மிகா இடங்கள், எழுத்துக்களின் வேறுபாடு, ஒலி வேறுபாடு, பொருள் வேறுபாடு, நேர்காணல் முதலான மொழிப்பயிற்சிகளின் வழி மொழியைப் பிழையின்றி எழுதவும் பேசவும் அறிந்து கொள்ளும் திறன்கள் வெளிப்படுத்தப்பட்டன. பாடம் சார்ந்த தமிழ் இலக்கிய வரலாறுகளின் மூலம் தமிழ் இலக்கியங்களின் வரலாற்றை அறிந்து கொள்ளும் திறன் வெளிப்பட்டது.

## அலகு பகுப்பு

### I செய்யுள்

அலகு - 1

நேரம் : 15 மணி

#### 1. மகாகவி பாரதியார்

1. தமிழ்

2. கண்ணன் பாட்டு – கண்ணன் என் அரசன்

#### 2. பாவேந்தர் பாரதிதாசன்

நூலைப்படி

#### 3. நாமக்கல் கவிஞர் வெ. இராமலிங்கம்பிள்ளை

1. புதிய சமுதாயம்

2. தூய்மை சோதி

#### 4. கவிஞாயிறு தாராபாரதி

வெறுங்கை என்பது மூடத்தனம்

5. ஈரோடு தமிழன்பன்

வணக்கம் வள்ளுவ - வசப்படுவாயா வள்ளுவ?

6. கவிக்கோ அப்துல் ரகுமான்

1. பால்வீதி - ஐந்தாண்டுக்கு ஒரு முறை
2. நேயர் விருப்பம் - (அ) கேள்வி, (ஆ) சித்திர மின்னல்கள்
3. பறவையின் பாதை - பெயர்

7. கவிப்பேரரசு வைரமுத்து

தமிழுக்கு நிறம் உண்டு - கேள் மனமே கேள்

8. கவிஞர் நா. முத்துக்குமார்

தூர்

9. வாய்மொழி இலக்கியம் - நாட்டுப்புறப் பாடல்கள்

அன்புள்ளம் கொண்ட அம்மாவுக்கு மகள் எழுதும் கடிதம்

10. மொழி பெயர்ப்புக் கவிதைகள்

(I) கவிமணி தேசிக விநாயகம் பிள்ளை

1. ஆசிய ஜோதி - புத்தனும் ஏழைச் சிறுவனும்
2. உமார்கய்யாம் பாடல்கள் - தேர்ந்தெடுக்கப்பெற்ற ஐந்து பாடல்கள்

(II) இக்பால் கவிதைகள் - தமிழாக்கம் த. கோவேந்தன்

1. சமூகம் 2. ஓடிக்கொண்டிரு 3. ஆற்றல்

11. அயலகக் கவிதைகள்

I. இரா. தண்டாயுதம் - மலேசிய நாட்டுப்புறப்பாடல்கள் (தேர்ந்தெடுக்கப் பெற்ற 2 பாடல்கள்)

1. தோட்டப்புறத் தொழில், 2. விலை வீழ்ச்சியும் விளைவும்

II. வால்ட்விட்மன் கவிதைகள் - (தேர்ந்தெடுக்கப் பெற்ற 2 பாடல்கள்)

1. என் பாடத் துவக்கம், 2. என்னை நானே பாடுகிறேன்.

II நாடகம்

வீரத்தாய் - பாவேந்தர் பாரதிதாசன்

அலகு - 4

நேரம் : 15 மணி

### III சிறுகதைகள்

1. பொன்னகரம் - புதுமைப்பித்தன்
2. செவ்வாழை - அறிஞர் அண்ணா
3. உண்மை சுடும் - ஜெயகாந்தன்
4. பயணம் - அம்பை
5. சோகவனம் - சோ. தர்மன்

அலகு - 5

நேரம் : 15 மணி

### IV மொழிப்பயிற்சி

1. கலைச் சொற்கள்
2. பிழை நீக்கி எழுதுதல் - (வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் - ல, ள, ழ வேறுபாடு - ர, ற வேறுபாடு - ன, ண, ந வேறுபாடு)
3. பொருந்திய சொல் தருதல்
4. நேர்காணல்

### V தமிழ் இலக்கிய வரலாறு

1. நாட்டுப்புறப் பாடல்கள், நாட்டுப்புறக் கதைகள்  
நாட்டுப்புறக் கதைப்பாடல்கள், பழமொழிகள், விடுகதைகள்.
2. உரைநடை இலக்கிய வரலாறு  
சிறுகதைகள் தோற்றமும் வளர்ச்சியும்  
புதினங்கள் (நாவல்கள்) தோற்றமும் வளர்ச்சியும்
3. கவிதை இலக்கிய வரலாறு  
மரபுக் கவிதைகள் தோற்றமும் வளர்ச்சியும்  
புதுக்கவிதைகள் தோற்றமும் வளர்ச்சியும்
4. நாடக இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்  
சிலப்பதிகாரம் முதல் தற்கால நாடகம் வரை

**திருப்புதல் (Revision)**

**நேரம் : 15 மணி**

**கற்பித்தல் முறை :** விரிவுரை முறை, கரும்பலகையைப் பயன்பயடுத்தி எழுதி விளக்குதல் முறை, ஒப்படைப்பு, கருத்தரங்கம், காட்சி விளக்கு முறை.

பாடநூல் : பொதுத்தமிழ் – பகுதி 1 தமிழ்

இணைய தள வசதிகள் : விக்கிபீடியா, தமிழ் இணையக் கல்விக்கழகம் முதலான பல தளங்கள்.

**வினாத்தாள் அமைப்பு முறை : வினாக்கள் பகிர்வு  
முதலாம் ஆண்டு - முதற்பருவம்**

**தாள் - 1**

பாடம்	பகுதி அ (2 மதிப்பெண்) $10 \times 2 = 20$	பகுதி ஆ (7 மதிப்பெண்) $05 \times 07 = 35$	பகுதி இ (15 மதிப்பெண்) $03 \times 15 = 45$
செய்யுள்	06	03	02
மொழிப்பயிற்சி	03	01	-
சிறுகதை	-	01	01
நாடகம்	-	01	01
இலக்கிய வரலாறு	03	01	01
கொடுக்கப்பட வேண்டிய வினாக்கள் மொத்தம்	<b>12</b>	<b>07</b>	<b>05</b>

**(குறிப்பு:** வினாத்தாள் அமைப்பு முறையின் அடிப்படையிலேயே வினாக்கள் கேட்கப்பட வேண்டும்)

## FIRST SEMESTER

### (SYLLABUS)

#### Part - I Ancient Poetry, Short Stories & Functional Hindi

<b>Course Code : 21AT18101/21TS18101/21/ 35103</b>	<b>Credits : 03</b>
<b>L:T:P:S : 4:0:0:0</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 60</b>

**Learning Objectives:** To inculcate social and moral values, national integration and universal brotherhood through the Hindi literature component prescribed in the paper. Students are expected to know the office and business procedure, official terminology and correspondence, Noting & drafting.

**Course Outcomes:** At the end of the Course, the Student will be able to:

<b>CO1</b>	Discover devotion & Identify Morals and Principles of Human Life through the Bhakti Kaleen poems of Hindi
<b>CO2</b>	Develop the feeling of humanity, compassion, ethics and the awareness of National Values through the study of selected short stories.
<b>CO3</b>	<ul style="list-style-type: none"><li>• Annotate &amp; Articulate the meaning, technical words in Functional Hindi</li><li>• Draft Business letters by effective usage of Hindi Language</li></ul>
<b>CO4</b>	Describe the Ram Bhakti and Krishna Bhakti poetry of Tulsidas and Surdas along with the philosophy of Bhakti cult.
<b>CO5</b>	Analyze, Appraise & Get Acquainted with the Progressive Views of poems of Experimental Poets.

**UNIT 1-****Hours: 15**

1. KABIR KE DOHE
2. PAAJEB (JAINENDRA KUMAR)
3. BANKING LETTER

**UNIT -2****Hours: 15**

1. SURDAS KE PAD (BRAMARGEET)
2. SHARANDATA(AGYEYA)
3. TECHNICAL WORDS

**UNIT – 3****Hours: 15**

1. KEVAT PRASANG (TULASIDAS)
2. PARDA ( YASHPAL )
3. BOOK ORDER & CANCELATION LETTER

**UNIT -4****Hours: 15**

1. RAHIM KE DOHE
2. BIHARI KE DOHE
3. MALBE KA MALIK ( MOHAN RAKESH )

**UNIT – 5 Hours: 15**

1. BHOLARAM KA JEEV ( HARISHANKAR PARSAI)
2. THIRUKKURAL
3. TAX & INSURANCE LETTER

**Teaching Methodology:** Lecture method, chalk and talk method, assignment, seminar, Flipped Learning, online , ppt etc .

**Prescribed Text:** 1. Kavya sourabh (Dr. Hriday Narayan Pandey)  
2. Nagar kathayen (Dr. Balendu shekhar Tiwari)  
3. Vyavsayik Hindi: (Prof. Saiyad Rahamattullah)

**Web Resources :** [www.bharatkojaniye.in](http://www.bharatkojaniye.in)[www.indianmirror.com](http://www.indianmirror.com)



**SANSKRIT SYLLABUS  
FIRST SEMESTER**

**Course Title: Part 1 Language-  
Grammar, Poetry and History of Sanskrit Literature**

<b>Course code : 23AT19101</b>	<b>Credits 03</b>
<b>L : T: P: S : 5 : 0 : 0 : 0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Objectives:**

- □To begin Sanskrit learning with the letters and of basics of grammar.
- To develop good reading and understanding of the language through simple poetry works.
- To familiarize students with popular poetry works through history.

**Course Outcomes: At the end of the Course, the student will be able to:**

<b>CO1</b>	write and read in Sanskrit thoroughly.
<b>CO2</b>	apply grammatical points with simple words as Nouns and verbs.
<b>CO3</b>	appreciate the importance of poetry literature.
<b>CO4</b>	appreciate the importance of History of Sanskrit Literature.
<b>CO5</b>	will be able to adopt the teachings of morals from Epics and great poems.

Sl. No.	Contents of Module	Hrs	Cos
1	<b>UNIT 1: Introduction to Sanskrit Grammar – Selected Noun forms – Bala, Hari, Guru, Phalam, Pitru and Nadi Sabdas Verbs – in present tense forms of Parasmai padam and Atmanepadam Selected roots.</b>	10	CO1
2	<b>UNIT 2: Ramodantam Poetry – Slokas 1-20</b>	26	CO2
3	<b>UNIT 3: Ramodantam – Slokas 21-40</b>	14	CO3
4	<b>UNIT 4: History of Sanskrit literature – Five Mahakavyas -</b>	5	CO4
5	<b>UNIT 5: History of Devotional lyrics</b>	5	CO5

#### **TEXT BOOKS & REFERENCE BOOKS :**

1. K.L.V. Sasrtry & Anantarama Sastri (1985), Shabda Manjari, R.S. Vadyar & Sons, Palghat.
2. K.L.V. Sasrtry & Anantarama Sastri (1985), Dhaturroopa Manjari, R.S. Vadyar & Sons, Palghat.
3. Pandit L.Anantarama Sastri, (2012) Sri Ramodanta, R.S.Vadyar & Sons, Palghat.
4. T.K.Ramachandra Iyer, (2011) A short History of Sanskrit Lieterature, R.S. Vadyar & Sons, Palghat.

# Semester I

## English I

### Course objectives

- To teach English with a fresh perspective
- To sensitise students to the issues and problems in today's globalized world
- To enhance the students' comprehensive abilities and critical thinking faculties
- To inculcate the habit of reading among the students
- To develop the basic writing skills of the students
- To help the students improve their vocabulary
- To help the students acquire good speaking and writing skills

### Course Outcome

**On completion of the course, the student will be able to**

- Understand, identify and describe ideas and themes as reflected in the chosen literary texts
- CO1 read, comprehend and comment on different styles of prose writing
- CO2 understand and appreciate poetry in terms of content and style
- CO3 demonstrate an ability to rethink contemporary values and ethics through a reading of select short-stories
- CO4 recognise the elements of drama as a medium reflecting real-life issues
- CO5 recall basic grammar concepts and display their skills in writing

## Semester I

### English I

**No. of hours per week: 4**

#### Course Content

##### Unit I: Prose

- |  |                 |
|--|-----------------|
| 1. Madras to me...                           | Baradwaj Rangan |
| 2. Learning to Fly: Lessons from a Butterfly | Prakash Iyer    |

##### Unit 2: Poetry

- |                        |                     |
|------------------------|---------------------|
| 3. Leave this Chanting | Rabindranath Tagore |
| 4. Common Cold         | Ogden Nash          |

##### Unit 3 : Short Fiction

- |                  |                         |
|------------------|-------------------------|
| 5. Blue Umbrella | Ruskin Bond             |
| 6. Legal Alien   | Rutange Crystal Butungi |

##### Unit 4 : Drama

- |                            |                    |
|----------------------------|--------------------|
| 7. The Beggar and the King | Winthrop Pankhurst |
| 8. The Proposal            | Anton Chekov       |

##### Unit 5 : Grammar & Composition

- Basics of Grammar
- Reading Comprehension
- Developing Hints
- Paragraph Writing

## Further Reading

1. *The Hindu*, 16<sup>th</sup> October, 2014
2. *The Habit of Winning* – Prakash Iyer, Penguin Books, 2011
3. *Gitanjali* (Song 11)-Scriber, 1997
4. *poemhunter.com*
5. “The Blue Umbrella” – Ruskin Bond, Rupa Publication, 1992
6. *Ssubi*, an anthology of short-stories(online), 2016
7. *The Beggar and the King* – Winthrop Pankhurst, Createspace Independent Publisher, 2013
8. *The Proposal*- Anton Chekov, Kersinger Publishing Co. LLC, 2004

# UNIVERSITY OF MADRAS

Dwaraka Doss Goverdhan Doss Vaishnav College [Autonomous]  
Shift – II

## FACULTY OF COMMERCE

### BACHELOR OF COMMERCE IN COMPUTER APPLICATIONS

#### CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING SEMESTER SYSTEM WITH CREDITS

**B.Com[Computer Applications]**  
(Effective from the Academic year 2022-23)

#### REGULATIONS

##### 1. ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the B.Com.(Computer Applications) programme shall be required to have passed the higher secondary examinations under Commerce stream with Commerce, Accountancy, Computer Science & any other subject (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University.

##### COURSE OF STUDY

###### FIRST SEMESTER

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses - I	4	3	3	50	50
2	Part – II	English – I	4	3	3	50	50
3	Part – III	<b>Core I -</b> Financial Accounting	6	4	3	50	50
4	Part – III	<b>Core II</b> Office Automation Theory & Practical's	6	4	3	50	50
5	Part – III	<b>Allied I</b> Business Economics	6	5	3	50	50
6	Part – IV	<b>Non Major Elective</b> / *Basic Tamil / Advanced Tamil	2	2	3	50	50
7	Part – IV	<b>Skill Based Subject</b> Soft Skills – I	2	3	3	50	50
	<b>Total</b>		<b>30</b>	<b>24</b>			

**SECOND SEMESTER**

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses - II	4	3	3	50	50
2	Part – II	English - II	4	3	3	50	50
3	Part – III	<b>Core III</b> Advanced Financial Accounting	6	4	3	50	50
4	Part – III	<b>Core IV -</b> Python Programming- Theory & Practical	6	4	3	50	50
5	Part – III	<b>Allied II</b> Indian Economy	6	5	3	50	50
6	Part – IV	<b>Non Major Elective /</b> *Basic Tamil / Advanced Tamil	2	2	3	50	50
7	Part – IV	Skill Based Subject Soft Skills – II	2	3	3	50	50
	<b>Total</b>		<b>30</b>	<b>24</b>			
<b>Non Major Electives (Semester I) – Any one</b>			<b>Non Major Electives (Semester II) – Any one</b>				
1. Analytical & Logical Reasoning 2. Basics of Retail Marketing 3. An Overview of ISO 4. Basics of Health Care Management			1. Emotional Intelligence 2. Consumer Protection and Consumer Right 3. Fundamentals of Disaster Management 4. Concept of Self Help Group				

### THIRD SEMESTER

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	<b>Core V -</b> Corporate Accounting	6	4	3	50	50
2	Part – III	<b>Core VI -</b> Business Laws	5	4	3	50	50
3	Part – III	<b>Core VII</b> Computerized Accounting- Practicals	5	4	3	50	50
4	Part – III	<b>Core VIII -</b> Object Oriented Programming with C++ - Theory & Practical's	5	4	3	50	50
5	Part – III	<b>Allied III</b> Business Statistics	6	5	3	50	50
6	Part – IV	Skill Based Subject Soft Skills – III	2	3	3	50	50
7	Part – IV	Environmental Studies	1		Examination will held in Semester IV		
	<b>Total</b>		<b>30</b>	<b>24</b>			



#### FOURTH SEMESTER

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	<b>Core IX -</b> Advanced Corporate Accounting	6	4	3	50	50
2	Part – III	<b>Core X -</b> Principles of Management	5	4	3	50	50
3	Part – III	<b>Core XI E-</b> Commerce	5	4	3	50	50
4	Part – III	<b>Core XII</b> Java Programming- Theory & Practica	5	4	3	50	50
5	Part – III	<b>Allied IV</b> Elements of Operations Research	6	5	3	50	50
6	Part – IV	Skill Based Subject Soft Skills – IV	2	3	3	50	50
7	Part – IV	Environmental Studies	1	2	3	50	50
	<b>Total</b>		<b>30</b>	<b>26</b>			

**FIFTH SEMESTER**

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	<b>Core XIII -</b> Elements of Cost Accounting	5	4	3	50	50
2	Part – III	<b>Core XIV -</b> Practical Auditing	5	4	3	50	50
3	Part – III	<b>Core XV -</b> Statistical Package for Social Science - Theory & Practicals	6	4	3	50	50
4	Part – III	<b>Core XVI-</b> Financial Management	6	4	3	50	50
5	Part – III	<b>Elective I</b> 1. Income Tax Law & Practice–I 2. Portfolio Management 3. Research Methodology	6	5	3	50	50
6	Part – IV	Value Education	2	2	3	50	50
	<b>Total</b>		<b>30</b>	<b>23</b>			

**SIXTH SEMESTER**

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	<b>Core XVII-</b> Financial Services	6	4	3	50	50
2	Part – III	<b>Core XVIII-</b> Management Accounting	6	4	3	50	50
3	Part – III	<b>Core XIX-</b> Web Technology- Theory & Practicals	6	4	3	50	50
4	Part – III	<b>Elective II</b> 1. Income Tax Law & Practice–II 2. Human Resource Management	6	5	4	50	50
5	Part – III	<b>Elective III</b> Project Work & VIVA VOCE	6	5	3	50	50
6	Part – V	Extension Activity		1			
	<b>Total</b>		<b>30</b>	<b>23</b>			

<b>Semester</b>	<b>I</b>	
<b>Subject</b>	<b>CORE I – FINANCIAL ACCOUNTING</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267101	

**OBJECTIVES:**

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards

**OUTCOMES:**

- The students will be able to analyse and prepare financial statement of different types of organisation
- The students will be aware of the various amendments in financial reporting

**UNIT I: Preparation of Financial Statement**

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation

**UNIT II: Depreciation and Insurance Claims**

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2013

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause (Loss of stock only)

**UNIT III: Single entry system**

Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

**UNIT IV: Rectification of Errors and Bank Reconciliation Statement**

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c.

Bank Reconciliation Statement – Need and preparation.

**UNIT V: Hire Purchase and Installment System**

Hire Purchase System- Default and repossession-Hire purchase trading account Installment System-Calculation of Profit.

*Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.*

**TEXT BOOK:**

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting – CENGAGE, New Delhi
3. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi

**REFERENCE BOOKS:**

Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi

Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai

3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. NewDelhi

4. Parthasarathy, S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

<b>Semester</b>	<b>I</b>	
<b>Subject</b>	<b>CORE II – OFFICE AUTOMATION – THEORY &amp; PRACTICALS</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267103	

**OBJECTIVES:**

- The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.
- The course is highly practice oriented rather than regular class room teaching.
- To acquire knowledge on editor, spread sheet and presentation software.

**OUTCOMES:**

- Understand the basics of computer systems and its components.
- Understand and apply the basic concepts of a word processing package.
- Understand and apply the basic concepts of electronic spreadsheet software.
- Understand and apply the basic concepts of database management system.
- Understand and create a presentation using PowerPoint tool.

**UNIT – I**

Introductory concepts: Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features: DOS – UNIX– Windows. Introduction to Programming Languages.

**UNIT – II**

Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge.

**UNIT – III**

Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.

**UNIT – IV**

Database Concepts: The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records. Designing queries, and reports; Linking of data files; Understanding Programming environment in DBMS; Developing menu drive applications in query language (MS – Access).

**UNIT – V**

Power point: Introduction to Power point - Features – Understanding slide typesating & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

**TEXT BOOK:**

1. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill.

**REFERENCE BOOK:**

1. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw-Hill.

## **OFFICE AUTOMATION PRACTICALS**

### **MS-WORD**

1. Text Manipulation: Write a paragraph about your institution and Change the font size and type, Spell check, Aligning and justification of Text
2. Bio data: Prepare a Bio-data using template
3. Find and Replace: Write a paragraph about yourself and do the following. Find and Replace
4. Use Numbering Bullets, Footer and Headers.
5. Tables and manipulation: Creation, Insertion, Deletion (Columns and Rows). Create a mark sheet.
6. Mail Merge: Prepare an invitation to invite your friends to your birthday party. Prepare at least five letters.

### **MS-EXCEL**

1. Data sorting-Ascending and Descending (both numbers and alphabets)
2. Mark list preparation for a student
3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.
6. Creation of Balance Sheet

### **MS-ACCESS**

1. Create a database using Students Mark details.
2. Perform the Sort operation using the student database.
3. Create a database using Employee details and generate a Form to get the input for the table.
4. Create a database using Library Information System with appropriate fields and generate a report to display the availability of books in the library.

### **MS-POWERPOINT**

1. Create a slide show presentation for a seminar.
2. Preparation of Organization Charts
3. Create a slide show presentation to display percentage of marks in each semester for all students
4. Use bar chart (X-axis: Semester, Y-axis: % marks).
5. Use different presentation template different transition effect for each slide.

### **INTERNET**

1. WWW (Browsing)
2. E-mail

<b>Semester</b>	<b>II</b>	
<b>Subject</b>	<b>CORE I – ADVANCED FINANCIAL ACCOUNTING</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267205	

### OBJECTIVES

- To enable the students to understand the system of preparing financial statements for various types of organization
- To familiarize the students with knowledge about financial reporting standards

### OUTCOME:

- The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility.

#### Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

#### Unit II: Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

#### Unit III: Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

#### Unit IV: Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

#### Unit V: Accounting Standards for financial reporting

Objectives and uses of financial statements for users-Role of accounting standards- Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS- Difference between Ind AS and IFRS.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### TEXT BOOK:

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi
3. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

### SUGGESTED READINGS:

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C.-Financial Accounting.
4. Parthasarathy, S .& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

<b>Semester</b>	<b>II</b>
<b>Subject</b>	<b>CORE IV – PYTHON PROGRAMMING THEORY AND PRACTICAL</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267207

Course Objectives

- To introduce the basic features of python programming and impart skills in an Industry standard programming language
- Understand fundamental programming concepts of Python programming and its Libraries
- Create advanced programming features in Python to solve industry standard problems

**UNIT - I**

Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.

**UNIT - II**

Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments -parameter passing.

**UNIT - III**

Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement

**UNIT - IV**

For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.

**UNIT - V**

Namespaces – encapsulation in functions – global vs local namespaces exceptional flow control – modules as namespaces.

**RECOMMENDED BOOKS**

1. Michael Dawson – Python Programming for The Absolute Beginner –Cengage ,New Delhi.Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
2. Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi

**Reference Books**

1. Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons,2012
2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3. Sheetal Taneja & Naveen kumar, Python Programming a Modular approach – A Modular approach with Graphics, Database, Mobile and Web applications, Pearson, 2017.
4. Martin C. Brown, Python: The Complete Reference, Osborne/McHraw Hill, 2001.
5. Wesley J. Chun, “Core Python Programming”, Pearson Education, Second Edition, 2007.



## PYTHON PROGRAMMING PRACTICALS

### Objectives:

- To implement the python programming features in practical applications.
- To write, test, and debug simple Python programs.
- To implement Python programs with conditionals and loops.
- Use functions for structuring Python programs.
- Represent compound data using Python lists, tuples, dictionaries and modules.

### LIST OF EXERCISES:

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:  
Grade A: Percentage  $\geq 80$       Grade B: Percentage  $\geq 70$  and  $< 80$  Grade C: Percentage  $\geq 60$  and  $< 70$  Grade D: Percentage  $\geq 40$  and  $< 60$  Grade E: Percentage  $< 40$
3. Program, using user-defined function to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
4. Program to display the first n terms of Fibonacci series.
5. Program to find factorial of the given number.
6. Write a Python program to count the number of even and odd numbers from N numbers.
7. Python function that accepts a string and calculate the number of upper case letters and lower case letters.
8. Python program to reverse a given string and check whether the give string palindrome or not.
9. Write a program to find sum of all items in a dictionary.
10. Write a Python program to construct the following pattern, using a nested loop

```
1
22
333
4444
55555
666666
7777777
88888888
999999999
```

11. Simple analysis listing

<b>Semester</b>	<b>III</b>	
<b>Subject</b>	<b>CORE V – CORPORATE ACCOUNTING</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267309	

### **OBJECTIVES**

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

### **OUTCOME:**

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

### **UNIT – I Share Capital**

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

### **UNIT – II Debentures & Underwriting**

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

### **UNIT – III Final Accounts**

Final Accounts – Preparation of Profit & Loss account and Balance sheet – Managerial remuneration.

### **UNIT –IV Valuation of Goodwill & Shares**

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

### **UNIT – V Accounting for Insurance Companies**

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **TEXT BOOK:**

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

### **REFERENCE:**

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy,A ,Corporate Accounting ,Margham Publications, Chennai.

<b>Semester</b>	<b>III</b>	
<b>Subject</b>	<b>CORE VI – BUSINESS LAWS</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267310	

**OBJECTIVES:**

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

**OUTCOME:**

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

**UNIT I:**

Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts-Contract Vs Agreement.

**UNIT II:**

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

**UNIT III: Performance of Contract**

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

**UNIT IV: Sale of Goods Act**

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

**UNIT V: Contemporary Issues in Business Law**

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

**RECOMMENDED TEXT:**

1. Dr. Rajni Jagota – Business Laws – CENGAGE, New Delhi.
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
5. Shukla, M.C., Business Law, S. Chand & Co.
6. Balachandran. V & Thothadri. S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>CORE VII – COMPUTERIZED ACCOUNTING – PRACTICALS</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267312

### Course Objectives

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts with GST

### LIST OF PRACTICALS

1. Creation of company in Tally ERP.9 with security control setup.
2. Creation of single and multiple ledgers.
3. Creation of default vouchers- payment, receipt, contra, journal
4. Creation of inventory with Stock group and stock items
5. Creation of purchase order and sales order voucher
6. Printing the cheque, GST Sales Invoice, GST Purchase and various other reports.
7. Creation of payroll, pay heads, attendance and reports
8. Activation of Tally in GST, Purchase and Sales Voucher in GST with Intra state and Interstate entry
9. Activation of interest calculation budgets and controls.
10. Prepare a financial statement.

### UNIT I

Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

### UNIT II

Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

### UNIT III

Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and

Pay Slips

#### **UNIT IV**

Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST- (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

#### **UNIT V**

Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.

<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>CORE VIII – OBJECT ORIENTED PROGRAMMING – WITH C++ THEORY &amp; PRACTICALS</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267313

### Course Objectives

- To expose the students to basics of Object Oriented Programming concepts.
- To develop the programming skills using object oriented concepts.
- Able to apply the OOPs concepts in real life problems.

**UNIT I:** Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.

**UNIT II:** Introduction to C++ - Tokens, Keywords-Identifiers-Variables-Operators- Manipulators-Expressions-Control Structures.

**UNIT III:** Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions, file concepts.

**UNIT IV:** Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.

**UNIT V:** Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

### RECOMMENDED BOOKS

1. R.S. Bichkar – Programming with C – University Press , Hyderabad
2. K.Sasi Kala Rani - Programming in C - Vijay Nicole Imprint Private Limited,Chennai

### Reference Books:

1. E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, 6th edition 2013.
2. H. Schildt. C++ the Complete reference. T M H.1998.

## **C++ PRACTICALS**

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
9. Virtual Functions
10. File program

<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE IX – ADVANCED CORPORATE ACCOUNTING</b>
<b>Maximum Marks</b>	CIA- 50 Marks ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 90 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267414

### OBJECTIVES

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

### OUTCOME:

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

### UNIT I: Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

### UNIT II: Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

### UNIT III: Liquidation

Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.

### UNIT IV: Consolidation

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

### UNIT V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

### TEXT BOOK:

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta, R.L.&Radhaswamy,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

### REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi



<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE X – PRINCIPLES OF MANAGEMENT</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267415

### OBJECTIVES

- To make the students to understand the basic concepts of management.
- To prepare the students to know about the significance of the management in Business.

### OUTCOME:

- On the completion of syllabus students will understand the basic concepts and significance of management in business.

### Unit I: Introduction

Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

### Unit II: Planning

Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

### Unit III: Organization

Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types – Procedures - Forecasting.

### Unit IV: Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralisation Vs Decentralisation- Leadership & Communication

### Unit V: Direction Co-ordination & Control

Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

### TEXT BOOK:

1. N.V..S.Raju.- Fundamentals of Management - CENGAGE ,New Delhi.
2. James Campbell Quick, Dbra L.nelson, Preetam Khandelwal - CENGAGE ,New Delhi.
3. Gupta,C.B.ManagementTheory&Practice,SulthanChand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.

### REFERENCE BOOKS:

1. Tripathi,P.C.&Reddy,P.N.PrinciplesofManagements,TataMcGrawHill,NewDelhi.
2. WeihrichandKoontz,Management-AGlobalPerspective.
3. PremavathyN,PrinciplesofManagement,SriVishnuPublications,Chennai.
4. Jayasankar,J.BusinessManagement,MarghamPublication,Chennai.
5. Sundar,K.PrinciplesofManagement,VijayNicoleImprintsPvt.Ltd.,Chennai
- 6.

<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE XI – E-COMMERCE</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267416

**OBJECTIVES:**

- To enable the student to understand basics of E-Commerce
- To gain a practical orientation to E-Commerce and E- Business management

**OUTCOME:**

- Understand the basic concepts and technologies used in the field of management information systems

**UNIT I – Introduction to E- commerce:**

Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce

**UNIT II – Business models of E – Commerce:**

Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards –Managing E- Business Infrastructure – Web services and Service- oriented architecture – (SOA) – New access devices – future of the internet infrastructure.

**UNIT III – Marketing strategies & E – Commerce:**

Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising –Mobile Commerce.

**UNIT IV – Electronic Payment system:**

Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e -cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics- EDP and business plan

**UNIT V – Legal and ethical issues in E- Commerce:**

Security issues in E- Commerce- Regulatory frame work of E- commerce.

**TEXT BOOKS:**

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.

**REFERENCE BOOKS:**

1. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
2. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
3. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
4. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
5. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.

<b>Semester</b>	<b>IV</b>
<b>Subject</b>	<b>CORE XII – JAVA PROGRAMMING – THEORY &amp; PRACTICAL</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267418

### Course Objectives

- To learn the basics and advanced concepts of Java programming.
- To learn the basics of user interfaces components using Java.
- To apply and develop the real time applications using Java programming.

### UNIT – I

Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting-Operators-Expressions- Control Statements: Branching and Looping Statements

### UNIT-II

Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

### UNIT – III

Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming- Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

### UNIT – IV

Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement-Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming

### UNIT – V

Managing Input /Output Files: Concept of Streams-Stream Classes-Byte Stream Classes- Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

### RECOMMENDED BOOKS

Sagayaraj , Denis, Karthik, Gajalakshmi – JAVA Programming - University Press , Hyderabad

### Reference Books

1. E. Balagurusamy,2004, Programming with JAVA, 2nd Edition,Tata McGraw-Hill Publishing Co.Ltd
2. Muthu C, Programming with Java, Vijay Nicole Imprints, Chennai
3. Cay S. Horstmann, Gray Cornell. Core java 2 Volume I. Fundamentals, 5th Edn. PHI, 2000.
4. P. Naughton and H. Schildt. Java2 (The Complete Reference). Third Edition, TMH 1999.
5. K. Arnold and J. Gosling. The Java Programming Language. Second Edition, Addison Wesley, 1996.

## **JAVA PROGRAMMING PRACTICALS**

1. Substring removal from a string. Using String Buffer Class.
2. Determining the Perimeter and Area of a Triangle. Using Stream Class.
3. Determining the order of numbers generated randomly using Random class.
4. Usage of Calendar Class and manipulation.
5. String Manipulation using char array.
6. Usage of Vector Classes.  
Write a Java program to calculate the average marks of students in a class, given their individual marks in different subjects.
7. Implementing Tread based application and Exception Handling.
8. Creating scientific calculator
9. Working with Frames and Various controls.
10. Working with Applet- form designing
11. Text files (copy, display, counting characters, words and lines).
12. Data file creating and processing for electricity billing.

<b>Semester</b>	<b>V</b>	
<b>Subject</b>	<b>CORE XIII – ELEMENTS OF COST ACCOUNTING</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267519	

**OBJECTIVES:**

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

**OUTCOME:**

- At the end of the course students will understand the basic elements of costing.

**UNIT I: Introduction of Cost Accounting**

Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre

**UNIT – II: Cost sheet and methods of costing**

Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing.

**UNIT III: Material Costing**

Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method.

**UNIT IV: Labour Costing**

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time – Overtime – Labour Turnover - Meaning, Causes and Measurement.

**UNIT V: Overheads Costing**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

*Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.*

**RECOMMENDED TEXTS**

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
2. Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

**REFERENCE BOOKS:**

1. MurthyA & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy,T.S.and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad,N.K and Prasad,V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons,2014,NewDelhi

<b>Semester</b>	<b>V</b>	
<b>Subject</b>	<b>CORE XIV – PRACTICAL AUDITING</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 75 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267520	

**OBJECTIVES:**

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

**OUTCOME:**

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

**UNIT I: Introduction**

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents.

Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

**UNIT II: Vouching and Verification**

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

**UNIT III: Audit and Accounting Standards**

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

**UNIT IV: Auditors and Audit Report**

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

**UNIT V: Recent Trends in Auditing**

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

**TEXT BOOKS:**

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

**REFERENCE BOOKS:**

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

<b>Semester</b>	<b>V</b>	
<b>Subject</b>	<b>CORE XV– STATISTICAL PACKAGE FOR SOCIAL SCIENCE – THEORY AND PRACTICAL</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267523	

**OBJECTIVES:**

- To understand statistical tools for quantitative analysis
- To understand the process of using statistical tools for validating findings interpreting statistical results.

**OUTCOME:**

- Understand the basics of data analytics using SPSS.
- Apply the concepts of statistics in SPSS, data analysis software for business modeling.

**THEORY**

**UNIT: I**

Introduction: Introduction to SPSS – Types of data – functions – menus – commands – SPSS file management – defining variables – manual input of data – automated input and file import.

**UNIT: II**

Descriptive analysis of data: Construct of frequency tables – descriptive – explore – cross table - histogram – charts.

**UNIT: III**

SPSS for data analysis: Data entry in SPSS – Data analysis tools in SPSS – Calculation of descriptive statistics – Correlation and Regression – Regression model for forecasting with SPSS.

**UNIT: IV**

Statistical Inference: Basic concepts – Standard error – central limit theorem – sampling and types of sampling – large sample test – small sample test – test for mean – test for proportion – test for paired observation.

**UNIT: V**

Non parametric test: One way Chi-Square test (test for Homogeneity) - Two way Chi-Square test (test for Attributes). Analysis of variance: One way ANOVA and two way ANOVA.

**TEXT BOOKS:**

1. Tulsian,P.C. & Vishal Pandey:Quantitative Techniques, Pearson Education, New Delhi 2004.
2. Aczel: Complete Business Statistics, Tata Mc McGraw Hill, New Delhi.

**REFERENCE BOOKS:**

1. Levine, David M, Timothy C. Krehbiel and Mark L.Berenson: Business Statistics, Pearson Education, New Delhi 2004.
2. Richard L.Levin and David S.Rubin; “Statistics for Management”, Prentice Hall of India, New Delhi.
3. N.D.Vora: “Quantitative Techniques in Management”, Tata McGraw Hill, New Delhi.
4. S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
5. Hooda, R.P.: “Statistics For Business and Economics”, Macmillan, New Delhi.



## SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES PRACTICALS

1. Construction of Frequency tables
  - (a) Univariate Frequency tables
  - (b) Cross- Tabulation
2. Graphical representation of Data
  - (a) Bar diagram – Simple Bar diagram, Multiple Bar Diagram, Sub divided Bar Diagram,
  - (b) Histogram
  - (c) Pie Diagram
3. Calculation of Measures of Central Tendencies
  - (a) Mean, Median and Mode
  - (b) Geometric mean
4. Calculation of Methods of Dispersion
  - (a) Standard Deviation
  - (b) Quartiles
  - (c) Skewness
  - (d) Kurtosis
5. Calculation of Correlation Coefficient
  - (a) Karl Pearson's Correlation Coefficient
  - (b) Spearman's Rank Correlation Coefficient
6. Calculation of Regression Trend
  - (a) Trend Line
7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)
  - (a) Test for Mean
  - (b) Test for Proportion
  - (c) Test for Standard Deviation
8. Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)
  - (a) Test of Mean
  - (b) Test of Variances
9. Non-Parametric Test
  - (a) One –Way Chi-square test (test for Homogeneity)
  - (b) Two–Way Chi-square test (test for Attributes)
10. Test of Homogeneity of Means for more than 2 samples
  - (a) One –Way ANOVA
  - (b) Two–Way ANOVA

<b>Semester</b>	<b>V</b>	
<b>Subject</b>	<b>CORE XVI – FINANCIAL MANAGEMENT</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267521	

### **OBJECTIVES**

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

### **OUTCOME:**

- At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

### **UNIT I: Introduction**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return.

### **UNIT II: Capital Structure and Cost of Capital**

Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

### **UNIT III: Dividend**

Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model – Hypothesis Model.

### **UNIT IV: Working Capital**

Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle-

### **UNIT V: Capital Budgeting**

Capital Budgeting Process – Cash flow estimation- Payback period \_ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **TEXT BOOK:**

1. William R. Lasher – Financial Management - CENGAGE New Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

**REFERENCE BOOKS:**

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>CORE XVII – FINANCIAL SERVICES</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 90 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267624

**OBJECTIVES:**

- To enable the students to understand the world of financial services.
- To facilitate the understanding of the various Financial Services.

**OUTCOME:**

- On the completion of modules, the students will understand the various financial services.

**UNIT I: Introduction**

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

**UNIT II: Merchant Banking and Public Issue Management**

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

**UNIT III: Money Market and Stock Exchange**

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

**UNIT IV: Leasing and Factoring and Securitisation**

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions

**UNIT V: Venture Capital, credit rating and pension Fund**

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

**TEXT BOOKS:**

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi
2. GurusamyS, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

**REFERENCE BOOKS:**

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services,2008
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
4. MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd,2000,Mumbai
6. Ltd,2000,Mumbai

<b>Semester</b>	<b>VI</b>	
<b>Subject</b>	<b>CORE XVIII – MANAGEMENT ACCOUNTING</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	4 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267625	

### **OBJECTIVES**

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

### **OUTCOME:**

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

### **UNIT I: Introduction**

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

### **UNIT II: Financial Statement Analysis**

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

### **UNIT III: Ratio Analysis**

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

### **UNIT IV: Fund Flow Analysis & Cash Flow Analysis**

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

### **UNITV: Budgetary Control & Marginal Costing**

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget –Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy –Shut down or Continue – Exploring New Markets.

*Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.*

### **TEXT BOOK:**

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting
2. –CENGAGE New Delhi
3. Drury – Management and Cost Accounting with CourseMate
4. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

### **REFERENCE BOOKS:**

MurthyA and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt.  
Ltd .Chennai

1. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
2. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
3. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College

<b>Semester</b>	<b>VI</b>
<b>Subject</b>	<b>CORE XIX – WEB TECHNOLOGY – THEORY &amp; PRACTICALS</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50 Marks</span>
<b>Credits/ Instruction Hours</b>	4 Credits / 90 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267627

**Course Objectives:**

- To give knowledge of creating static and dynamic web pages.

**UNIT – I**

Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static pages.

**UNIT – II**

Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable – array – operator and expression – looping constructor – function – Dialog box

**UNIT – III**

JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.

**UNIT – IV**

ASP.NET : Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink.

**UNIT – V**

Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adaptor class, data set class.  
Security: Authentication, IP Address, Secure by SSL & Client Certificates.

**BOOKS FOR STUDY AND REFERENCE:**

1. I. Bayross, Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL. BPB Publications, 2000.
2. G. Buczek, ASP.NET Developers Guide, TMH, 2002
3. A.Russell Jones, Mastering Active Server Pages 3, BPB Publications.

**HTML, JAVA SCRIPT and ASP.NET**

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.



<b>Semester</b>	<b>I</b>	
<b>Subject</b>	<b>ALLIED I – BUSINESS ECONOMICS</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50Marks
<b>Credits/ Instruction Hours</b>	5 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267102	

**OBJECTIVES:**

- To facilitate the students to understand the concept of Communication.
- To Know the basic techniques of the modern forms of communication

**OUTCOME:**

- Students understand the concept of communication and familiarise with modern form of communication.

**UNIT-I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**UNIT-II**

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

**UNIT-III**

Consumer Behaviour : Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

**UNIT-IV**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

**UNIT-V**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

**RECOMMENDED TEXTS**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment-Himalaya Publishing House -Mumbai–4.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.
7. T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,

<b>Semester</b>	<b>II</b>	
<b>Subject</b>	<b>ALLIED II – INDIAN ECONOMY</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50Marks
<b>Credits/ Instruction Hours</b>	5 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267206	

**Objectives:**

- To have the fundamental knowledge of Economic Developments.
- To teach the Economic problems and five year Plans.

**Outcomes:**

- After completion of the syllabus students well versed with the features of Indian economy and known the five year plan

**UNIT I:** Economic Growth and Economic Development- Transition on Indian Economy— Indian Economy from 1950 .- Indicators of economic development- National Income Basic Concepts and computation of national income.

**UNIT II:** Major problems of Indian Economy- Human Development Index. Present Scenarios of population, unemployment, Poverty and inequality. Demographic trends in Population. Measures to control the population-Foreign trade

**UNIT III:** Agriculture: Contribution to economic development- Green Revolution- Organic farming- Food policy and Public distribution system.

**UNIT IV:** Industry- Role of industries in economic development-Large scale industries and small scale industries- New Economic Policy 1991- Industrial development before and after globalization in India.

**UNIT V:** Five year plans in India- Achievement and strategy and failures- Nidhi Aayog.

**RECOMMENDED TEXTS**

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planing – Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House Mumbai.
5. T Aryamala, Indian Economy – Vijay Nicole Imprints Private Ltd

<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>ALLIED III – BUSINESS STATISTICS</b>
<b>Maximum Marks</b>	CIA- 50 Marks <span style="float: right;">ESE- 50Marks</span>
<b>Credits/ Instruction Hours</b>	5 Credits / 90 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267311

## OBJECTIVES

- To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario
- To Customize the Importance of Business Statistics for the Commerce Students

### UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data Presentation of Statistical Data-Graphs and Diagrams

### UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve

### UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

### UNIT- IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square( Linear Second Degree And Exponential) Methods Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

### UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control

## SUGGESTED READINGS

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, New Delhi
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. Richard Levin and David Rubin, Statistics for Management, Prentice Hall Of India, New Delhi, 2011,7th Edition
5. Sharma J K, Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited, 2013
6. Siegel, Andrew, Practical Business Statistics, Irwin Mcgraw Hill International Edition 4th
7. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

<b>Semester</b>	<b>III</b>
<b>Subject</b>	<b>ALLIED IV – ELEMENTS OF OPERATIONS RESEARCH</b>
<b>Maximum Marks</b>	CIA- 50 Marks ESE- 50Marks
<b>Credits/ Instruction Hours</b>	5 Credits / 90 Hours
<b>Exam Duration</b>	3 Hours
<b>Course code</b>	2267417

### OBJECTIVES

- To Facilitate this Understanding of the Concept of Operations Research
- To Help the Students to Understand the Various Techniques of Solving Problems

### OUT COME:

- Understanding of the Concept of Operations Research and to Help the Students to
- Understand the Various Techniques of Solving Problems

### UNIT I : Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features – Need-Scope –Steps- Techniques- Application- Limitations

### UNIT II : Linear Programming Problem Lpp

Meaning- Requirements- Assumptions- Applications- Formulating Lpp –AdvantagesLimitations Formulating LP Model (Simple Problems Only)

### UNIT III: Methods Of Lpp

Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method - Problems --Simplex Method for Type of LPP and for Slack Variable Case -Maximization Function -Minimization Function (Simple Problem Only)

### UNIT IV : Transportation Problems

Meaning –(Initial Basic Feasible Solution )Assumptions -Degenerate Solution -North -West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment ProblemsFeatures -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

### UNIT V: Game Theory

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method -Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)

### Recommended Texts

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S.Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai

<b>Semester</b>	<b>V</b>	
<b>Subject</b>	<b>ELECTIVE I – [Choose any One]</b> <b>A. INCOME TAX – LAW &amp; PRACTICE - I</b> <b>B. PORTFOLIO MANAGEMENT</b> <b>C. RESEARCH METHODOLOGY</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	5 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267522(A)/(B)/(C)	

### **ELECTIVE-I(A): INCOMETAX LAW AND PRACTICE-I**

#### **OBJECTIVES:**

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

#### **Outcome:**

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

#### **UNIT I: INTRODUCTION**

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income –Incomes Exempt from tax.

#### **UNIT II: Income from Salary**

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

#### **UNIT III: Income from House Property**

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

#### **UNIT IV: Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

#### **UNIT V: E-filing & Submission of Returns**

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

*Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.*

#### **TEXT BOOKS:**

1. Naveen Mittal – Peinciples of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai
3. Vinod, K.Singhania, Students Guide to IncomeTax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law&Accounts, Goyal, Sathiya Bhavan Publications.

**REFERENCE BOOKS:**

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
2. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
3. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

## **ELECTIVE-I(B): PORTFOLIO MANAGEMENT**

### **OBJECTIVES**

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.

### **OUTCOME**

- On completion of syllabus student will understand the basic concepts of Portfolio Management and the techniques of Portfolio Management.

### **UNIT I: Introduction**

Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk – Return - Introduction to Portfolio Management – Role of Portfolio Managers.

### **UNIT II: Value of Money**

Time value- Computation of Present Value Interest Factor(PVIF), Future Value Interest Factor(FVIF), Present Value Interest Factor at an Annuity(PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

### **UNIT III: Portfolio Analysis**

Planning – Selection – Evaluation – Revision -Various Steps involved in Portfolio Development Theories relating to Portfolio Analysis.

### **UNIT IV: Risk & Return**

Interpretation of Risk & Return – Mean – Variance Analysis - B(Beta) Measures. Portfolio Diversification – Bond Valuation.

### **UNIT V: Need and Importance of Portfolio Management**

Portfolio Management Vs Wealth Management – Introduction to Derivatives – Futures Options – Swaps – SEBI Regulations relating to Portfolio Operations.

Note: Questions in Sec.A, B & C shall be in the proportion of 80:20 between Theory and Problems.

### **TEXT BOOK:**

1. Francis-Management of Investments, McGraw Hill.
2. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai

### **REFERENCE BOOKS:**

1. V.K. Bhalla- Investment Management, S Chand & Co
2. Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
3. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

## **ELECTIVE-I(C): RESEARCH METHODOLOGY**

### **OBJECTIVES**

- To expose the students to learn the area of Research
- To make the students understand the Mechanism of Research Analysis
- To enable the learners in understanding and developing the most appropriate methodology for their research

### **UNIT I: Introduction**

Research – Types – Objectives of Research – Social Research – Criteria of Good Research - Qualities of a Researcher – Research process – Research problem – Selection of a Research problem.

### **UNIT II: Research Design**

Meaning – Need for Research Design – Features and Types – Preparation of Research Design.

### **UNIT III: Hypothesis**

Formulation & Types of hypothesis – Sources of hypothesis – testing of hypothesis- Parametric Test-t test, f test, z test - Non-Parametric Test -Chi square test, ANOVA, Factor Analysis

### **UNIT IV: Methodology**

Collection of Data – Source of information – Primary and Secondary Data - Methods of Data Collection – Interview – Observation – Questionnaire – Schedules – Difference between Questionnaire and Schedule.

### **UNIT V: Analysis of Data and Project Report**

Analysis of data – Measures of Central Tendency - Correlation, Regression, Linear Programming (Simple Problems) – Data Processing through Computers – Meaning of Thesis writing – Mechanics of Thesis writing – Contents of Thesis – Pages of the Preliminary Section – Body of the Thesis (outline)- Modern Practices: Ethical Norms in Research, Plagiarism.

### **TEXT BOOK:**

1. Gupta. S, Research Methodology & Statistical Techniques.

### **REFERENCE BOOKS:**

1. Panneerselvam, Research Methodology, Prentice Hall of India.
2. Krishnaswamy and Ranganatham, Research Methodology, Pears on Education India.
3. Gopal Lal Jain, Research Methodology - Methods, Tools & Techniques, TamilNadu Book House.



<b>Semester</b>	<b>VI</b>	
<b>Subject</b>	<b>ELETIVE II – [Choose any One]</b> <b>A. INCOME TAX – LAW &amp; PRACTICE – II</b> <b>B. HUMAN RESOURCES MANAGEMENT</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	5 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267626 (A)/(B)	

### **ELECTIVE-II(A): INCOMETAX LAW AND PRACTICE-II**

#### **OBJECTIVES**

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.

#### **OUTCOME:**

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

#### **UNIT I: Income from Capital Gain**

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

#### **UNIT II: Income from other sources**

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

#### **UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses**

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

#### **UNIT IV: Deductions from Gross Income**

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

#### **UNIT V: Income Tax Authorities and Procedure of Assessment**

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

#### **TEXT BOOKS:**

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai
3. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
5. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.

## **ELECTIVE-II (B): HUMAN RESOURCE MANAGEMENT**

### **OBJECTIVES**

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.

### **OUTCOME:**

- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

### **UNIT I: Introduction**

Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning – Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in Selection and Placement.

### **UNIT II: Training**

Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services – Career Development.

### **UNIT III: Compensation & Labour Relation**

Cost to Company – CTC Fixed and FlexiblePay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.

Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility .

### **UNIT IV: Human Resource Accounting & Audit**

Human Resource Accounting- Meaning- Objectives- Need & Limitations.

Human Resource Audit – Nature – Benefits – Scope – Approaches.

### **UNIT V: Corporate Ethics & Corporate Social Responsibility**

Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management

Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

### **TEXT BOOK**

1. Rao, VSP, Human Resource Management, Excel Books

### **REFERENCE BOOKS:**

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall
3. Prasad,LM, Human Resource Management, Sultan Chand & Sons
4. Tripathi, Human Resource Management, Prentice Hall
5. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

<b>Semester</b>	<b>VI</b>	
<b>Subject</b>	<b>ELETIVE III PROJECT WORK &amp; VIVA VOCE</b>	
<b>Maximum Marks</b>	CIA- 50 Marks	ESE- 50 Marks
<b>Credits/ Instruction Hours</b>	5 Credits / 90 Hours	
<b>Exam Duration</b>	3 Hours	
<b>Course code</b>	2267628	

- All students are to do a project in the area of core course.
- This project can be done individually or in groups (not more than five students) which may be carried outside the campus.
- The report of the project in duplicate is to be submitted in English with not less than 50 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners.
- External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.
- **STRUCTURE OF THE REPORT:**  
Title Page  
Declaration by the student  
Certificate from the guide  
Acknowledgements  
Contents  
Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)  
Chapter II: Company Profile  
Chapter II: Review of Literature/Conceptual Framework  
Chapter III: Data Analysis  
Chapter IV: Summary /findings/ Recommendations  
Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).  
Bibliography
- **EVALUATION OF THE PROJECT REPORT:**
  - i. The project report shall be subject to Internal and External Evaluation followed by a Viva-voce.
  - ii. Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner the Head of the Department or his nominee.
  - iii. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.



**Unit – V:**

Supply chain management – definition – importance – Role of information Technology in retailing.

**Reference Books:**

1. A.K Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New delhi
2. Retail Management – Suja Nair, Himalaya Publishing house.

**Note: Latest Editions of the books to be referred.**

### C. AN OVERVIEW OF ISO

**Unit – I:**

An Introduction to ISO 9000, 9001,9002,9003. The Quality systems to be certified- Meaning of ISO- Benefits of ISO 9001- Certification- General Scheme of ISO 9001.

**Unit – II:**

QMS (Quality Management Systems). Meaning- Principles of ISO 9001-2000-Preparing a specimen QMS – future of ISO? – QMS Documentation- QMS Process & Measurement.

**Unit – III:**

ISO 9001-2000 Requirements- Explanation of main clauses – Time Line and cost Implication of Implementing.

**Unit – IV:**

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

**Unit – V:**

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

**Reference Books:**

1. Guide to ISO 9001-2000. A.K.Chakraborty P.K.Basu S.C.Chakravarthy, Asian Books Pvt. Ltd.

**Note: Latest Editions of the books to be referred.**

### D. BASICS OF HEALTH CARE MANAGEMENT

**Unit – I:**

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

**Unit – II:**

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns.

**Unit – III:**

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres –

Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

**Unit – IV:**

Health awareness programme organized by governmental and non governmental agencies.  
Communal amenity programme.

**Unit – V:**

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

**Reference Books:**

1. Social and preventive Medicine, K. Park, Brimnot publishers

**Note: Latest Editions of the books to be referred.**



## B. BASICS OF BUSINESS INSURANCE

### **Unit – I:**

Introduction to Insurance – Type of Insurance – Principles of Insurance.

### **Unit – II:**

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA.

### **Unit – III:**

Life insurance products – Term, Whole life, Endowment

### **Unit – IV:**

Introduction to general Insurance – fire, marine and motor insurance.

### **Unit – V:**

Government and insurance companies – LIC India- private players in Insurance in India.

*\* Self Study Portion*

### **Reference Books:**

1. Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
2. Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
3. M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi
4. Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
5. Anand Ganguly – Insurance Management, New Age International Publishers.

**Note: Latest Editions of the books to be referred.**



## C. FUNDAMENTALS OF DISASTER MANAGEMENT

### **Unit – I:**

Meaning, definition, basic aspects and types of disasters.

### **Unit – II:**

Stages IN Disaster - Pre, during and post disaster.

### **Unit – III:**

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

### **Unit – IV:**

Disaster training – Utilisation of resources, training and public awareness.

### **Unit – V:**

Disaster Management policy and legislation; Disaster Management – Strategy in India.

*\* Self Study Portion*

### **Reference Books:**

1. “Disaster Management” , I sundar, T. Sezhiyan 1st Edition, Sarup and Sons, New Delhi, 2007.
2. “Disaster Management” , A Disaster Manager’s Hand boob; Carter.W, ASTAN Development Bank, Manila.
3. Natural Disaster Management, Destruction, Safety and Pre cautions, S. Prasad, Mangalam publishers and Distributors, New Delhi – 2007.
4. Challenge and Response; K.D.Gangrade, S.Dhadde, Delhi, Rachna publications, 1973.

**Note: Latest Editions of the books to be referred.**

## **D. CONCEPT OF SELF HELP GROUPS**

### **Unit – I:**

Meaning, Concept and Functions of Self Help Groups (SHGS).

### **Unit – II:**

Women empowerment through SHGS.

### **Unit – III:**

Micro finance through SHGS.

### **Unit – IV:**

Social Development through SHGS.

### **Unit – V:**

Role of Govt. and NGO's in fostering SHGS.

*\* Self Study Portion*

### **Reference Books:**

1. "Clinical approach to promotion of entrepreneurship" ED.Setty, Anmol publications Pvt., Ltd, New Delhi 2004.
2. "India economic Empowerment of Women", V.S. Ganesamurthy, New Century publications, New Delhi, 1st published – May 2007.
3. "Readings in Microfinance", N. Lalitha Dominant publishers and Distributors, New Delhi, 1st Edition 2008.
4. "Rural Credit and Self Help Groups, Micro finance needs & concepts in India", K.G.Karmakar, Sage publications, New Delhi, 1999.
5. "Rural empowerment through, SHGS, NGO's & PRI's S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
6. "Women's Own; the Self help movement of Tamil Nadu". C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

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