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| <b>Department</b>              | <b>COMMERCE</b>                                                                                                                                                                                                                                                                     |                          |
| <b>Course</b>                  | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                             | <b>Batch: 2015-2018.</b> |
| <b>Subject code : 15UCO101</b> | <b>Title: FINANCIAL ACCOUNTING</b>                                                                                                                                                                                                                                                  | <b>Semester: I</b>       |
| <b>Hrs/Week: 6</b>             |                                                                                                                                                                                                                                                                                     | <b>Credit : 4</b>        |
| <b>Objective</b>               | <b>To bring into lime-light the students' aptitude about accounting.</b>                                                                                                                                                                                                            |                          |
| <b>Unit</b>                    | <b>Content</b>                                                                                                                                                                                                                                                                      | <b>Hrs</b>               |
| <b>Unit I</b>                  | <b>Accounting – Definition - Concepts and Conventions - Final Accounts of a Sole Trader.</b>                                                                                                                                                                                        | <b>15</b>                |
| <b>Unit II</b>                 | <b>Depreciation Accounting-Straight line and Diminishing Balance Methods.<br/>Single Entry-Meaning and Salient Features-Statement of Affairs Method-Conversion Method.</b>                                                                                                          | <b>15</b>                |
| <b>Unit III</b>                | <b>Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign branch) - Departmental Accounts-Inter-Departmental transfer.</b>                                                                                                                                   | <b>16</b>                |
| <b>Unit IV</b>                 | <b>Hire Purchase and Instalment- Hire Purchase Accounting - Default and Repossession-Instalment Accounting.</b>                                                                                                                                                                     | <b>16</b>                |
| <b>Unit V</b>                  | <b>Royalty Accounting (excluding sub-lease)</b>                                                                                                                                                                                                                                     | <b>16</b>                |
|                                | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                   | <b>78</b>                |
| <b>Text book</b>               | <b>1. Reddy. T.S and Murthy (2015), Financial Accounting. Chennai: Margham Publications.</b>                                                                                                                                                                                        |                          |
| <b>Reference books</b>         | <b>1. Vinayakam. N and Charumathi,B. (2014) Financial accounting. New Delhi: Sultan Chand and Sons</b><br><br><b>2. Gupta. R.L and Radhaswamy,M. (2014), Financial Accounts, Theory Methods and Applications.13<sup>th</sup> Revised edition, New Delhi: Sultan Chand and Sons.</b> |                          |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                      |                                          |            |
| <b>2.</b>   |                    |                  |                                                  |                                          |            |

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| <b>Department</b>                  | <b>COMMERCE</b>                                                                                                                                                                                                                                                                         |                          |
| <b>Course</b>                      | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                 | <b>Batch: 2015-2018.</b> |
| <b>Subject code :<br/>15UCO102</b> | <b>Title: BUSINESS MANAGEMENT</b>                                                                                                                                                                                                                                                       | <b>Semester: I</b>       |
| <b>Hrs/Week: 6</b>                 |                                                                                                                                                                                                                                                                                         | <b>Credit : 4</b>        |
| <b>Objective</b>                   | <b>To make the students understand the conceptual framework of business management.</b>                                                                                                                                                                                                 |                          |
| <b>Unit</b>                        | <b>Content</b>                                                                                                                                                                                                                                                                          | <b>Hrs</b>               |
| <b>Unit I</b>                      | <b>Management – Meaning and Definition – Nature and Scope- Importance-Functions of Management – Management as an Art, Science and Profession – Scientific Management- Fayol’s Principles of Management – Management by Objective (MBO)- Management by Exception(MBE)</b>                | <b>15</b>                |
| <b>Unit II</b>                     | <b>Planning – Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process –Types-Strategies of Planning.</b>                                                                                                                                                  | <b>15</b>                |
| <b>Unit III</b>                    | <b>Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – Key Elements of Organization Process – Departmentation – Delegation and Decentralization – Line, Functional and Staff Organization – Span of Control.</b> | <b>16</b>                |
| <b>Unit IV</b>                     | <b>Staffing – Sources of Recruitment – Maslow’s Theory of Motivation – Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication-Barriers and remedies of communication.</b>                                                           | <b>16</b>                |
| <b>Unit V</b>                      | <b>Leadership - Functions and Types - X,Y and Z Theories – Qualities of a Good Leader –</b>                                                                                                                                                                                             | <b>16</b>                |

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|                        | <b>Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.</b>                                                                                  |           |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                | <b>78</b> |
| <b>Text book</b>       | <b>1.Dinkar Pagare (2013), Business Management, New Delhi: Sultan Chand and Sons.</b>                                                                                            |           |
| <b>Reference books</b> | <b>1. Gupta,C.B (2012),Business Management, Sultan Chand &amp; Sons, New Delhi.</b><br><b>2. Ramasamy ,T(2014),Principles of Management, Sultan Chand &amp; Sons, New Delhi.</b> |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                      |                                      |            |
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| <b>Department</b>              | <b>COMMERCE</b>                                                                                                                                                                                                           |                          |
| <b>Course</b>                  | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                   | <b>Batch: 2015-2018.</b> |
| <b>Subject code : 15UCO1A1</b> | <b>Title: BUSINESS ECONOMICS</b>                                                                                                                                                                                          | <b>Semester: I</b>       |
| <b>Hrs/Week: 5</b>             |                                                                                                                                                                                                                           | <b>Credit : 4</b>        |
| <b>Objective</b>               | <b>To make the students to understand the importance and application of economic analysis to business decision making.</b>                                                                                                |                          |
| <b>Unit</b>                    | <b>Content</b>                                                                                                                                                                                                            | <b>Hrs</b>               |
| <b>Unit I</b>                  | <b>Introduction to Economics<br/>Definition of Business Economics–Nature and Scope of Business Economics – Basic tools in Managerial Economics.</b>                                                                       | <b>13</b>                |
| <b>Unit II</b>                 | <b>Law of Demand<br/>Determinants of Demand – Demand Distinction – Indifference Curve Analysis – Consumer's Equilibrium-Elasticity of Demand – Types – Measurement - Demand Forecasting – Methods – Consumer Surplus.</b> | <b>13</b>                |
| <b>Unit III</b>                | <b>Cost Concepts<br/>Cost – Output Relationship – Production Function – Isoquants – Law of Returns- Law of Variable Proportion – Returns to Scale – Producer's Equilibrium- Least Cost Contribution.</b>                  | <b>13</b>                |
| <b>Unit IV</b>                 | <b>Market Structure<br/>Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly.</b>                                                         | <b>13</b>                |
| <b>Unit V</b>                  | <b>Pricing Policy and National Income<br/>Objectives of Pricing Policy – Pricing Methods – National Income – Definition – Concepts of National Income – Methods of Calculating</b>                                        | <b>13</b>                |

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|                        | <b>National Income- uses - limitations</b>                                                                                                                                                   |           |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                            | <b>65</b> |
| <b>Text book</b>       | <b>1. Sankaran,S. (2013)Business economics. Margham publishers.Chennai.</b>                                                                                                                  |           |
| <b>Reference books</b> | <b>1. AhujaH.L(2012), Business economics ,Sultan Chand and Sons Ltd.,</b><br><b>2. Lekhi,R.K (2010), Business Economics, Kalyani Publishers, Reprint 14,2<sup>nd</sup> revised editions.</b> |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                      |                                      |            |
| <b>2.</b>   |                    |                  |                                                  |                                      |            |

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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                      |                           |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                              | <b>Batch: 2015- 2018.</b> |
| <b>Subject code:<br/>15UCO203</b> | <b>Title: HIGHER FINANCIAL<br/>ACCOUNTING</b>                                                                                                                                                                                                                                                                        | <b>Semester: II</b>       |
| <b>Hrs/Week: 6</b>                |                                                                                                                                                                                                                                                                                                                      | <b>Credit : 4</b>         |
| <b>Objective</b>                  | <b>To expose the students to the Accounting procedure of partnership firms.</b>                                                                                                                                                                                                                                      |                           |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                                                                                                       | <b>Hrs</b>                |
| <b>Unit I</b>                     | <b>Partnership- Introduction- Types - Admission of Partner – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments.</b>                                                                                                           | <b>15</b>                 |
| <b>Unit II</b>                    | <b>Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account(with Equal Installments only)-Death of a Partner- Executor’s Account.</b> | <b>15</b>                 |
| <b>Unit III</b>                   | <b>Dissolution – Insolvency of a Partners – Garner Vs Murray - Insolvency of all Partners Deficiency Account –Piecemeal Distribution (Proportionate Capital Method only)</b>                                                                                                                                         | <b>16</b>                 |
| <b>Unit IV</b>                    | <b>Insolvency of Individuals- Preparation of Statement of Affairs and Deficiency Account.–</b>                                                                                                                                                                                                                       | <b>16</b>                 |
| <b>Unit V</b>                     | <b>Inflation Accounting – Human Resource Accounting (Theory only)<br/>NOTE: 20% Theory 80% Problem.</b>                                                                                                                                                                                                              | <b>16</b>                 |
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|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                        | <b>78</b> |
| <b>Text book</b>       | <b>1. Jain and Narang (2014) Advanced accounting Chennai: Kalayani publishers</b>                                                                                                                        |           |
| <b>Reference books</b> | <b>1.Reddy and Murthy(2014), Financial accounting Chennai: Margham publications.</b><br><b>2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2013), Advanced accountancy. New Delhi: S.Chand and Company.</b> |           |

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| <b>2.</b>   |                    |                  |                                                  |                                      |            |

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| <b>Department</b> | <b>COMMERCE</b> |  |
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| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                | <b>Batch: 2015- 2018.</b> |
| <b>Subject code:<br/>15UCO204</b> | <b>Title: COMMERCIAL LAW</b>                                                                                                                                                                                                                                                                                           | <b>Semester: II</b>       |
| <b>Hrs/Week: 5</b>                |                                                                                                                                                                                                                                                                                                                        | <b>Credit : 4</b>         |
| <b>Objectives</b>                 | <b>To make the students understand the fundamentals of commercial laws.</b>                                                                                                                                                                                                                                            |                           |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                                                                                                         | <b>Hrs</b>                |
| <b>Unit I</b>                     | <b>Law – Meaning, Indian Contract Act 1772 – Contract – Definition – Classification of Contracts – Essential elements of Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.</b> | <b>13</b>                 |
| <b>Unit II</b>                    | <b>Consideration – Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions – Capacity to Contract – Law Relating to Minor, Unsound Mind – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.</b>       | <b>13</b>                 |
| <b>Unit III</b>                   | <b>Contingent Contract – Rules Regarding Contingent Contract Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge Remedies for Breach of Contract.</b>                                                                               | <b>13</b>                 |
| <b>Unit IV</b>                    | <b>Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.</b>                                                     | <b>13</b>                 |

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| <b>Unit V</b>          | <b>Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal liability of an Agent – Termination of agency</b> | <b>13</b> |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                              | <b>65</b> |
| <b>Text book</b>       | <b>1.Kapoor. N.D. (2014), Business Law. New Delhi. Sultan Chand and Sons.</b>                                                                                                                                  |           |
| <b>Reference books</b> | <b>1.Pillai and Bhavathi, R.S.N (2013), Business Law. New Delhi. Sultan Chand and Company</b><br><b>2.Arun Kumar Sen. (2013)Commercial Law, Kolkata. The world press Pvt Ltd.</b>                              |           |

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| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO2A2</b> | <b>Title: BUSINESS APPLICATION SOFTWARE AND INTERNET</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Semester: II</b>      |
| <b>Hrs/Week: 3</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Credit : 3</b>        |
| <b>Objectives</b>             | <b>To make the students understand the application of computer in business.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet.</b> | <b>7</b>                 |
| <b>Unit II</b>                | <b>Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.</b>                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>8</b>                 |
| <b>Unit III</b>               | <b>Access – Databases and Tables – Creating Tables for Storing Data – Relationship Between Tables – Selection with Queries – Building User Interface with Forms – Displaying Data with reports.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>8</b>                 |
|                               | <b>Introduction to Internet – Resources of Internet –</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                          |

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| <b>Unit IV</b>         | <b>Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL).</b>                          | <b>8</b>  |
| <b>Unit V</b>          | <b>Worldwide Web – Web Page – Web Index Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – E-Mail Message – Custom izing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher –WAIS- Important HTML Tags-Creation of Simple Web Page.</b> | <b>8</b>  |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                                                                                | <b>39</b> |
| <b>Text book</b>       | <b>1.Taxali. R.K ,PC (2014), Software made simple.</b>                                                                                                                                                                                                                                                                                           |           |
| <b>Reference books</b> | <b>1.Alexis Leon &amp; Mathews Leon, (2013),Internet for everyone, Vikas Publishing house New Delhi.</b><br><br><b>2..Nellai Kannan ,C(2013),MS Office,NEIS Publications ,4<sup>th</sup> edition, Tirunelveli.</b>                                                                                                                               |           |

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| <b>Department</b> | <b>COMMERCE</b> |  |
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| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                        | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO2A3</b> | <b>Title: PROGRAMMING LAB IN<br/>BUSINESS APPLICATION SOFTWARE<br/>AND INTERNET</b>                                                                                                                                                                                                            | <b>Semester: II</b>      |
| <b>Hrs/Week: 2</b>                |                                                                                                                                                                                                                                                                                                | <b>Credit : 1</b>        |
| <b>Objectives</b>                 | <b>To make the students understand the application of computer in business</b>                                                                                                                                                                                                                 |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                                                                                 | <b>Hrs</b>               |
| <b>MS WORD</b>                    | <ol style="list-style-type: none"> <li>1. Formatting Text</li> <li>2. Table Creation</li> <li>3. Mail Merge</li> <li>4. Resume Preparation</li> </ol>                                                                                                                                          | <b>6</b>                 |
| <b>MS EXCEL</b>                   | <ol style="list-style-type: none"> <li>1. Invoice Preparation</li> <li>2. Salary Bill Creation</li> <li>3. Inventory List Creation</li> <li>4. Student Result Analysis Using Graphics</li> </ol>                                                                                               | <b>5</b>                 |
| <b>MS POWERPOINT</b>              | <ol style="list-style-type: none"> <li>1. Slide Presentation about a new car</li> <li>2. Graphics in a Slide</li> <li>3. Organizational Chart for a industry</li> </ol>                                                                                                                        | <b>5</b>                 |
| <b>MS ACCESS</b>                  | <ol style="list-style-type: none"> <li>1. Creation of tables (a)Supplier Information<br/>(b) purchase table</li> <li>2. Queries using “Order by”</li> <li>3. Sales Order Form</li> <li>4. Purchase Order</li> </ol>                                                                            | <b>5</b>                 |
| <b>HTML</b>                       | <ol style="list-style-type: none"> <li>1. Create a HTML document using various tags</li> <li>2. Create a HTML document to show a web page about the Post Graduate and Research Department of Commerce</li> <li>3. Create a HTML document to show the Computer Advertisement details</li> </ol> | <b>5</b>                 |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                              | <b>26</b>                |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                      |                                          |            |
| <b>2.</b>   |                    |                  |                                                  |                                          |            |

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| <b>Department</b> | <b>COMMERCE</b> |  |
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| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                  | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO305</b> | <b>Title: CORPORATE ACCOUNTING</b>                                                                                                                                                                                                       | <b>Semester: III</b>     |
| <b>Hrs/Week: 6</b>                |                                                                                                                                                                                                                                          | <b>Credit : 4</b>        |
| <b>Objectives</b>                 | <b>To create awareness among students on Corporate Accounting procedures.</b>                                                                                                                                                            |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                           | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Issue of Shares- at Par, Premium, Discount – Forfeiture and Reissue of shares- Full and Partial Re-issue- Capital Reserve on Forfeiture.</b>                                                                                          | <b>15</b>                |
| <b>Unit II</b>                    | <b>Debentures-Issue-Redemption (Sinking fund method only).Redemption of preference shares-Capital Redemption Reserve. Profit prior to incorporation.</b>                                                                                 | <b>15</b>                |
| <b>Unit III</b>                   | <b>Final Accounts of Companies-Calculation of Managerial Remuneration (Basic adjustments).</b>                                                                                                                                           | <b>16</b>                |
| <b>Unit IV</b>                    | <b>Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.</b>                                                                                                                                            | <b>16</b>                |
| <b>Unit V</b>                     | <b>Liquidation of Companies- Preparation of Statement of Affairs and Deficiency Accounts. – Preparation of Liquidators Final Statement of Account.<br/>NOTE: Theory 20% Problems 80%</b>                                                 | <b>16</b>                |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                                                                        | <b>78</b>                |
| <b>Text book</b>                  | <b>1.Jain and Narang (2014),Advanced Accountancy. New Delhi : Kalyani Publications</b>                                                                                                                                                   |                          |
| <b>Reference books</b>            | <b>1. Gupta R.L and Radha swamy. M. (2014)Corporate Accounts, Theory method and application. 13<sup>th</sup> edition. Sultan Chand and Company.<br/>2. Reddy and Murthy(2014), Corporate Accounting.. Chennai. Margham Publications.</b> |                          |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                      |                                          |            |
| <b>2.</b>   |                    |                  |                                                  |                                          |            |

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| <b>Department</b> | <b>COMMERCE</b> |  |
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| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                      | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO306</b> | <b>Title: INCOME TAX</b>                                                                                                                                                                                                     | <b>Semester: III</b>     |
| <b>Hrs/Week: 6</b>                |                                                                                                                                                                                                                              | <b>Credit : 4</b>        |
| <b>Objectives</b>                 | <b>To facilitate the students to gain adequate knowledge in Income-tax</b>                                                                                                                                                   |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                               | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income (Theory Only).</b> | <b>15</b>                |
| <b>Unit II</b>                    | <b>Income from Salaries- Computation of Income from Salary-Salary-Allowances-Perquisites-Profit in Lieu of salary-Gratuity-Pension-Leave encashment-Retrenchment compensation- Deductions out of gross salary.</b>           | <b>15</b>                |
| <b>Unit III</b>                   | <b>Profits and Gains of Business or profession – Computation of Profits and Gains of Business and Computation of Professional income – Doctors, Chartered Accountant and Lawyer.</b>                                         | <b>16</b>                |
| <b>Unit IV</b>                    | <b>Income from House Property- Let out House and self occupied house- Income From Capital Gains- Short term and long term capital gains –Exempted Capital Gains.</b>                                                         | <b>16</b>                |
| <b>Unit V</b>                     | <b>Income from other Sources – Set off, Carry Forward And Set Off Of Losses<br/><br/>Exempted Incomes- Deductions from gross total Income-80C to 80GG, 80QQB and 80U (Theory only)</b>                                       | <b>16</b>                |

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|                        | <b>NOTE: 40% Theory &amp; 60% problems.</b><br><b>Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off Of Losses.</b> |           |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                 | <b>78</b> |
| <b>Text book</b>       | <b>1.Dr. Mehrotra, HC.(2015), Income-tax Law and Account, Sahithya Bhavan Publishers.</b>                                                                                                                                                                         |           |
| <b>Reference books</b> | <b>1. Gaur and Narang,(2015).Income Tax Law and Practice 43st Edition. New Delhi : Kalyani publishers</b><br><b>2. Bhagawathi Prasad (2015),Law &amp; Practice of Income Tax in India, Navman Prakashan Aligarh.</b>                                              |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                                                                                 |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                         | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO307</b> | <b>Title: COMPANY LAW</b>                                                                                                                                                                                                                                                                                                                                                       | <b>Semester: III</b>     |
| <b>Hrs/Week: 6</b>            |                                                                                                                                                                                                                                                                                                                                                                                 | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To provide the student with basic knowledge of the provisions of the Companies Act, 2013.</b>                                                                                                                                                                                                                                                                                |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                  | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Company – Meaning, Definition – Characteristics – Types of Companies including one man company – Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion – Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters- Registration-Capital subscription- Commencement of business.</b> | <b>15</b>                |
| <b>Unit II</b>                | <b>Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Relationship between Articles and Memorandum – Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Exceptions to Doctrine of Indoor Management.</b>       | <b>15</b>                |
| <b>Unit III</b>               | <b>Prospectus – Definition – Contents – Deemed Prospectus – Misstatements in Prospectus – Minimum subscription – — Kinds of shares and debentures – Rights Issue – Bonus Shares – SEBI guidelines.</b>                                                                                                                                                                          | <b>16</b>                |
| <b>Unit IV</b>                | <b>Directors –Disqualifications of Directors – Appointment of Directors – Removal of Directors – Director’s</b>                                                                                                                                                                                                                                                                 | <b>16</b>                |

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|                        | <b>Remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.</b><br><b>Meetings – Statutory Meeting – Annual General Meeting – Extra Ordinary General Meeting-Board Meeting.</b>                                                                                                                |           |
| <b>Unit V</b>          | <b>Winding up – Meaning Modes of Winding up – Compulsory winding up by the court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Winding up subject to supervision of the court – Consequences of winding up. Liquidator – Powers and Duties.</b> | <b>16</b> |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                                                          | <b>78</b> |
| <b>Text book</b>       | <b>1. Ashok K, and Bagriyal, A.K (2014), Company Law New Delhi: Vikas Publishing House</b>                                                                                                                                                                                                                                 |           |
| <b>Reference books</b> | <b>1.Kapoor M.D. (2014), Guide to the companies act, Nagpur: Wadhwa And Company.</b><br><b>2. Avtar Singh (2014), Company Law. Lucknow: Eastern Book Company</b>                                                                                                                                                           |           |

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| <b>Department</b>                  | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                 |                          |
| <b>Course</b>                      | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                         | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO 308</b> | <b>Title: PRINCIPLES OF MARKETING</b>                                                                                                                                                                                                                                                                           | <b>Semester: IV</b>      |
| <b>Hrs/Week:<br/>5</b>             |                                                                                                                                                                                                                                                                                                                 | <b>Credit : 4</b>        |
| <b>Objectives</b>                  | <b>To endow students with the knowledge of Marketing.</b>                                                                                                                                                                                                                                                       |                          |
| <b>Unit</b>                        | <b>Content</b>                                                                                                                                                                                                                                                                                                  | <b>Hrs</b>               |
| <b>Unit I</b>                      | <b>Market – Marketing – Selling –Meaning and Definition –Objectives and Importance of Marketing – Evolution of the Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation- Basis – Criteria – Benefits.</b>                                                                | <b>13</b>                |
| <b>Unit II</b>                     | <b>Marketing Mix- Product Policy- Product Planning and Development – Product Life Cycle –Product Mix. – Distribution Channels- Types of Channels – Factors affecting Choice of Distribution. Branding – Features – Types – Function – Packaging – Features – Types – Advantages – Brand Name and Trademark.</b> | <b>13</b>                |
| <b>Unit III</b>                    | <b>Pricing – Definition – Objectives – Factors affecting Price Determinations – Methods of Setting Price – Cost, Demand and Competition.- Kinds of Pricing.</b>                                                                                                                                                 | <b>13</b>                |
| <b>Unit IV</b>                     | <b>Promotion- Meaning and Definition-Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling –Recruitment and selection-Training of sales force. Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media.</b>                                      | <b>13</b>                |
| <b>Unit V</b>                      | <b>Retail Marketing – Methods - Rural Marketing – Meaning and Features - Consumerism – Meaning – Types of Exploitation – Consumer Rights – Laws protecting the Consumer Interest – Consumer Protection Act – Consumer Courts-Green Marketing –Online</b>                                                        | <b>13</b>                |

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|                        | <b>Marketing.</b>                                                                                                                                                                     |           |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                     | <b>65</b> |
| <b>Text book</b>       | <b>1.Pillai. R.S.N &amp; Bagavathi(2012). Modern Marketing Principles and Practices. New Delhi: S. Chand &amp; Co Pvt. Ltd.,</b>                                                      |           |
| <b>Reference books</b> | <b>1. Philip Kotler(2012), Principles of Marketing, New Delhi: Prentice Hall of India,<br/>2.Pingali Venugopal(2013),Marketing Management, Edition-1,SAGE Publication, New Delhi.</b> |           |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                                                                                                                          |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                  | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO3A4</b> | <b>Title: BUSINESS MATHEMATICS</b>                                                                                                                                                                                                                                                                                                                                                                                       | <b>Semester: III</b>     |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To enable students to apply mathematical knowledge to Business Problems</b>                                                                                                                                                                                                                                                                                                                                           |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Deprecation- Present Value – Bills Discounting</b>                                                                                                                                                                                                                                                                                  | <b>13</b>                |
| <b>Unit II</b>                | <b>Fundamental Ideas of Sets, – Arithmetic and Geometric Series – Application to Business Problems-De Morgan's Law-Inconsistency of data- Cartesian product.</b>                                                                                                                                                                                                                                                         | <b>13</b>                |
| <b>Unit III</b>               | <b>Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix; Determinants and Solution of simultaneous linear equations – Application to Business</b>                                                                                                                                                                                                                  | <b>13</b>                |
| <b>Unit IV</b>                | <b>Differentiation – Rules for differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a function rule. Differentiation of algebraic, logarithmic and exponential functions (excluding Trigonometric functions) –Derivative as rate measure second order derivatives – Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand-Elasticity of supply.</b> | <b>13</b>                |
| <b>Unit V</b>                 | <b>Elementary Integral Calculus – Indefinite Integral- Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.</b>                                                                                                                                                                                                                  | <b>13</b>                |
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|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                                   | <b>65</b> |
| <b>Text book</b>       | <b>1.Sundaresan And Jayaseelan(2013), Introduction to Business Mathematics. New Delhi: Sultan Chand Co &amp; ltd.</b>                                                                                                               |           |
| <b>Reference books</b> | <b>1.Sanchetti, D.Cand Kapoor, V.K(2014). Business Mathematics. New Delhi: Sultan chand Co and Ltd.</b><br><br><b>2. Ranganath, Sampamgiram,C.S And Rajan,Y (2013),A Text Book Business Mathematics. Himalaya Publishing House.</b> |           |

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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                                                     |                          |
| <b>Course</b>                     | <b>B.COM ( AIDED and SELF FINANCING )</b>                                                                                                                                                                                           | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO3N1</b>     | <b>NON-MAJOR ELECTIVE PAPER-I<br/>Elective – I : PRACTICAL BANKING</b>                                                                                                                                                              | <b>Semester: III</b>     |
| <b>Hrs/Week: 1</b>                |                                                                                                                                                                                                                                     | <b>Credit : 2</b>        |
| <b>Objectives</b>                 | <b>To introduce the students to the practical aspects on banking</b>                                                                                                                                                                |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                      | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Banker and Customer – Special type of customer-Minor, Married women –Relation between Banker and Customer.</b>                                                                                                                   | <b>3</b>                 |
| <b>Unit II</b>                    | <b>Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account –Recurring Deposit.</b>                                                                                                                         | <b>3</b>                 |
| <b>Unit III</b>                   | <b>Loan and advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills purchased and Discounted.</b>                                                                                              | <b>3</b>                 |
| <b>Unit IV</b>                    | <b>Cheque –Definition-Salient features of a cheque-Specimen of a cheque- Crossing- General and special Crossing.</b>                                                                                                                | <b>2</b>                 |
| <b>Unit V</b>                     | <b>ATM, Debit card, Credit card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.</b>                                                                                                               | <b>2</b>                 |
| <b>Total Contact Hrs/Semester</b> |                                                                                                                                                                                                                                     | <b>13</b>                |
| <b>Text book</b>                  | <b>1.Tannan.M.L(2014),Banking Law and Practice. New Delhi. Thackar &amp; Co Ltd</b>                                                                                                                                                 |                          |
| <b>Reference books</b>            | <b>1.Varshney(2014), Banking Theory Law and Practice. New Delhi : Sultan &amp; Chand Ltd.</b><br><b>2.Gordon and Natarajan(2013), Banking Theory, Law and Practice. 23<sup>rd</sup> Revised edition. Himalaya Publishing House.</b> |                          |

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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                                                                 |                          |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                         | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO3N2</b>     | <b>NON-MAJOR ELECTIVE PAPER-I<br/>Elective – I : FUNDAMENTALS OF ACCOUNTING.</b>                                                                                                                                                                | <b>Semester: III</b>     |
| <b>Hrs/Week: 1</b>                |                                                                                                                                                                                                                                                 | <b>Credit : 2</b>        |
| <b>Objectives</b>                 | <b>To introduce the students to the fundamentals of Accounting</b>                                                                                                                                                                              |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                                  | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.</b>                                                                                                                  | <b>3</b>                 |
| <b>Unit II</b>                    | <b>Rules of Double Entry System – Journals.</b>                                                                                                                                                                                                 | <b>3</b>                 |
| <b>Unit III</b>                   | <b>Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book, Purchases Return Book, Sales Return Book).</b>                                                                                                                         | <b>3</b>                 |
| <b>Unit IV</b>                    | <b>Cash Book – Single Coloum, Double Coloum Cash Book.</b>                                                                                                                                                                                      | <b>2</b>                 |
| <b>Unit V</b>                     | <b>Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accured Income Received In Advance and Depreciation only.<br/>DISTRIBUTION OF MARKS:<br/>20% Theory 80% Problems</b>                     | <b>2</b>                 |
| <b>Total Contact Hrs/Semester</b> |                                                                                                                                                                                                                                                 | <b>13</b>                |
| <b>Text book</b>                  | <b>1. Reddy. T.S and Murthy (2014), Financial Accounting. Chennai: Margham Publications.</b>                                                                                                                                                    |                          |
| <b>Reference books</b>            | <b>1.Vinayakam. N and Charumathi,B. (2014) Financial accounting. New Delhi: S.Chand and Company<br/>2. Gupta. R.L and Radhaswamy,M. (2014), Financial Accounts, Theory Methods and Applications.13<sup>th</sup> Revised edition, New Delhi:</b> |                          |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                      |            |
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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                          |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                  | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO409</b> | <b>Title: HIGHER CORPORATE ACCOUNTING</b>                                                                                                                                                                                                | <b>Semester: IV</b>      |
| <b>Hrs/Week: 6</b>            |                                                                                                                                                                                                                                          | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To enable the students understand Advanced Corporate Accounting system.</b>                                                                                                                                                           |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                           | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Accounting for Amalgamation and Absorption of Companies – Acquisition of Companies.</b>                                                                                                                                               | <b>15</b>                |
| <b>Unit II</b>                | <b>Accounting for Reconstruction of Companies- Internal ( Excluding preparation of scheme) and External.</b>                                                                                                                             | <b>15</b>                |
| <b>Unit III</b>               | <b>Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.</b>                                                    | <b>16</b>                |
| <b>Unit IV</b>                | <b>Insurance Company accounts:<br/>A. General Insurance – Revenue account- Net Revenue Account- Balance sheet.<br/>B. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.</b>             | <b>16</b>                |
| <b>Unit V</b>                 | <b>Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding intercompany holdings)</b> | <b>16</b>                |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                                                                                        | <b>78</b>                |
| <b>Text book</b>              | <b>1.Jain, S.P and Narang,K.L, (2014), Advanced accountancy. Kalayani Publishers,</b>                                                                                                                                                    |                          |
|                               | <b>1.Gupta,R.L And Radhaswamy,M (2014) , Corporate accounts</b>                                                                                                                                                                          |                          |

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| <b>Reference books</b> | <b>theory method and applications.. 13<sup>th</sup> revised edition. New Delhi: Sultan Chand And company</b><br><br><b>2.Reddy And Murthy(2014), Corporate Accounting, Chennai: Margham Publications,.</b> |
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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                                                   |                          |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                           | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO410</b> | <b>Title: INTERNATIONAL TRADE</b>                                                                                                                                                                                                 | <b>Semester: IV</b>      |
| <b>Hrs/Week:<br/>6</b>            |                                                                                                                                                                                                                                   | <b>Credit : 4</b>        |
| <b>Objectives</b>                 | <b>To expose the students to the International trade procedure.</b>                                                                                                                                                               |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                    | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>International trade- scope- features-Difference between internal trade and International trade- Merits and Demerits of international Trade</b>                                                                                 | <b>15</b>                |
| <b>Unit II</b>                    | <b>Theories of Comparative cost- Recent trends in World Trade- Alternative Strategy for foreign trade and Economic growth- prosperity to explore growth of manufacturers-Stable Export Strategy-import Substitution Strategy.</b> | <b>15</b>                |
| <b>Unit III</b>                   | <b>Balance of trade-Balance of payments-Balance of payments Disequilibrium-Instruments of trade policy-Tariff and Quotas- Merits and Demerits.</b>                                                                                | <b>16</b>                |
| <b>Unit IV</b>                    | <b>FEMA – Objectives – Exchange rate Adjustments-WTO-GATT-Objectives and evolution of GATT-UNCTAD-functions.</b>                                                                                                                  | <b>16</b>                |
| <b>Unit V</b>                     | <b>Export Documents and Procedures- Regulatory requirements-Operational requirements-Processing of an Export Order-Stages involved-Terms and payments of Export Finance – Export Import Bank (EXIM Bank)-Functions.</b>           | <b>16</b>                |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                                                                 | <b>78</b>                |
| <b>Text book</b>                  | <b>1.Francise cherunilam. International Trade and Export Management, Himalaya Publishing House,New Delhi</b>                                                                                                                      |                          |
| <b>Reference books</b>            | <b>1.Balagopal.(2013), T.A.S. Export Management. Sultan Chand Ltd, New Delhi</b>                                                                                                                                                  |                          |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
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| <b>Department</b>             | <b>Commerce</b>                                                                                                                                                                                                                                                                                                                                                                                                               |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                       | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO411</b> | <b>Title: MODERN BANKING</b>                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Semester: IV</b>      |
| <b>Hrs/Week: 6</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To enrich the students knowledge about the ingredients of the Banking Sector.</b>                                                                                                                                                                                                                                                                                                                                          |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Banker and customer – Definition – Relationship between Banker and customer – General Relationship and Special Relationship.<br/>Lending – Principles of Sound Lending – Different Types of Lending.</b>                                                                                                                                                                                                                   | <b>15</b>                |
| <b>Unit II</b>                | <b>Negotiable Instruments- Salient Features- Crossing- Endorsement – Fixed Deposits Receipt – Different Types of customers – Individual and Institutions – Lunatics – Minors – Married Women – Drunkard – Illiterate Persons – Partnership Firms – Joint Stock Companies – Nonprofit Organizations.</b>                                                                                                                       | <b>15</b>                |
| <b>Unit III</b>               | <b>Banking system in India – Structure of Indian Banking System – Regional Rural Banks – Land Development Banks – National Bank for Agricultural and Rural Development – National Housing Bank – Small Industries Development Bank of India.<br/>Non-Banking Financial Institutions- Meaning- Classification- Functions – Commercial bank Vs Non-Banking Companies – Services rendered by Non-Banking Financial Companies</b> | <b>16</b>                |

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| <b>Unit IV</b>         | <b>Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.</b>                                                              | <b>16</b> |
| <b>Unit V</b>          | <b>Recent developments in Banking – Core banking solution-Electronic Banking –ATM Debit/Credit Card –RTGS(Real Time Gross Settlement)-NEFT(National Electronic Fund Transfer)- Micro Finance-Role and Benefits.</b> | <b>16</b> |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                   | <b>78</b> |
| <b>Text book</b>       | <b>1.Gordon And Natarajan, (2013),Banking theory and practices. Himalaya Publishing House.</b>                                                                                                                      |           |
| <b>Reference books</b> | <b>1.Tandon, M.L(2013) Banking Law and Practices. Thacker &amp; Co Ltd.<br/>2.Varshney (2013),Banking theory Law and Practices. Sultan Chand Ltd,</b>                                                               |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>Commerce</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO412</b> | <b>Title: INDIRECT TAX</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Semester: IV</b>      |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To impart basic knowledge about major Indirect Taxes.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Indirect taxes – Meaning – Features – Contribution to government revenue – Taxation under the constitution – Merits – Demerits</b>                                                                                                                                                                                                                                                                                                                                                           | <b>13</b>                |
| <b>Unit II</b>                | <b>Central excise duty – Meaning – Excise Duty Vs Sales Tax – Bases Of Excise Duty - Kinds Of Excise Duty – Administrative set up for levy and collection – exemption – basic conditions for Liability To Excise<br/>Important Concepts: - Goods, Excisable Goods, Excisability And Intermediate Products, Packing, Labeling And Branding Of Goods-CENVAT – CENVAT Credit-Registration in Central Excise-procedure-Exemption –Procedure for claiming refund ,Rebate of central excise duty.</b> | <b>13</b>                |
| <b>Unit III</b>               | <b>Service Tax –Introduction –Service Tax In India – Scope And Coverage –Services Covered – Exemption from Service Tax – Levy of Service Tax – Rate of tax – Registration – Collection And Recovery of Service Tax.</b>                                                                                                                                                                                                                                                                         | <b>13</b>                |
| <b>Unit IV</b>                | <b>Customs duty – Meaning – Objectives – Features – Customs Vs Excise – Types of Import Duties – Important Definitions – Prohibition of Importation and Exportation of Goods – Officer’s of Customs – Their Powers – Levy of Duty – Provision for Detection and Prevention of Illegal Import and Export – Exemptions</b>                                                                                                                                                                        | <b>13</b>                |

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|                        | <b>– Clearance of Goods – Refund.</b>                                                                                                                                                                                                                                                                                                                                  |           |
| <b>Unit V</b>          | <b>Value Added Tax- Meaning – Objectives-Levy of VAT- TNVAT- Historical Background-Important Terms – Dealer, Casual Trader, Goods, Taxable Turnover, Total Turnover and Works Contract – Registration – Procedure – Maintenance of Accounts – Mode of Payment of Tax – Levy of Tax – Input Tax Credit – Procedure of Claiming Input Tax Credit – Filing of Returns</b> | <b>13</b> |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                                                                                                      | <b>65</b> |
| <b>Text book</b>       | <b>1. Balachandran. (2014), Indirect Taxation.. Sultan Chand &amp; Co, New Delhi</b>                                                                                                                                                                                                                                                                                   |           |
| <b>Reference books</b> | <b>1. Datey, V.S. (2014), Indirect Tax. New Delhi: Taxman Publication(p) Ltd</b>                                                                                                                                                                                                                                                                                       |           |

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| <b>Department</b>             | <b>Commerce</b>                                                                                                                                                                                                                                                                             |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                     | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO4A5</b> | <b>Title: STATISTICAL METHODS</b>                                                                                                                                                                                                                                                           | <b>Semester: IV</b>      |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                                                                                                             | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To enable the students to gain an understanding of Statistical Techniques applicable to Business.</b>                                                                                                                                                                                    |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                              | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods (Theory only).<br/>Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean</b>                                                   | <b>13</b>                |
| <b>Unit II</b>                | <b>Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.</b>                                                                                                                                                | <b>13</b>                |
| <b>Unit III</b>               | <b>Simple Correlation – Pearson’s Coefficient of Correlation – Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation-Simple Regression.</b>                                                                                                                    | <b>13</b>                |
| <b>Unit IV</b>                | <b>Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – Laspeyre’s Method, Passche’s Method, Fisher’s Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).</b>                                        | <b>13</b>                |
| <b>Unit V</b>                 | <b>Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems)- Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only)<br/>Note: Marks Distribution shall be 80% for problems and 20% for theory</b> | <b>13</b>                |
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|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                 | <b>65</b> |
| <b>Text book</b>       | <b>1. Gupta.S.P(2014) 2<sup>nd</sup> Edition, Statistical Methods, New Delhi: Sultan Chand &amp; Sons</b>                                                                                                                                                                         |           |
| <b>Reference books</b> | <b>1.Bagavathi.R.S.N.Pallai (2013) 7<sup>th</sup> Edition, Practical Statistics, New Delhi: Sultan Chand &amp; Sons &amp; Company Ltd.</b><br><b>2.Kappor V.K (2010) 7<sup>th</sup> Edition, Statistics: Theory, Methods &amp; Application, New Delhi, Sultan Chand and Sons.</b> |           |

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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                                                            |                          |
| <b>Course</b>                     | <b>B.COM ( AIDED and SELF FINANCING )</b>                                                                                                                                                                                                  | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO4N3</b> | <b>NON-MAJOR ELECTIVE PAPER-II<br/>Elective –II: INVESTMENT<br/>MANAGEMENT</b>                                                                                                                                                             | <b>Semester: IV</b>      |
| <b>Hrs/Week: 1</b>                |                                                                                                                                                                                                                                            | <b>Credit : 2</b>        |
| <b>Objectives</b>                 | <b>To introduce the students to the sediments of Investment.</b>                                                                                                                                                                           |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                             | <b>Hrs</b>               |
| <b>Unit 1</b>                     | <b>Investment – Financial and Economic – Meaning of Investment – Importance of Investment – Features of an Investment Programme.</b>                                                                                                       | <b>3</b>                 |
| <b>Unit II</b>                    | <b>Share Market – Primary Market – New Issues – Methods of floating new issues – Secondary Market – Functions of Stock Exchange.</b>                                                                                                       | <b>3</b>                 |
| <b>Unit III</b>                   | <b>Bonds – Types – Public sector Bonds – Zero Bonds – Shares – Preference shares and Equity shares – Bonds and Right shares.</b>                                                                                                           | <b>3</b>                 |
| <b>Unit IV</b>                    | <b>Debentures – Non-convertible – Partly convertible – Fully convertible debentures.</b>                                                                                                                                                   | <b>2</b>                 |
| <b>Unit V</b>                     | <b>Mutual Funds –Types – Advantages and Disadvantages – Net Asset Value –UTI and Other Mutual Funds.</b>                                                                                                                                   | <b>2</b>                 |
| <b>Total Contact Hrs/Semester</b> |                                                                                                                                                                                                                                            | <b>13</b>                |
| <b>Text book</b>                  | <b>1.Preeti Singh (2013) , Investment Management security Analysis and Portfolio Management, Fifth Edition, Himalaya Publishing House,</b>                                                                                                 |                          |
| <b>Reference books</b>            | <b>1.Bhalla V.K. (2013) ,Investment management (Security Analysis and Portfolio Management), 17<sup>th</sup> edition, S.Chand and Sons, New Delhi,<br/>2.Gopalakrishnan .V (2014), Investment Management, S.Chand and sons, New Delhi.</b> |                          |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Course</b>                         | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                        | <b>Batch:<br/>2015- 2018.</b> |
| <b>Subject<br/>code:<br/>15UCO4N4</b> | <b>NON-MAJOR ELECTIVE PAPER-II<br/>Elective – II: RETAIL MARKETING</b>                                                                                                                                                         | <b>Semester:<br/>IV</b>       |
| <b>Hrs/Week:<br/>1</b>                |                                                                                                                                                                                                                                | <b>Credit : 2</b>             |
| <b>Objectives</b>                     | <b>To make the student to understand the concept of Retail Marketing</b>                                                                                                                                                       |                               |
| <b>Unit</b>                           | <b>Content</b>                                                                                                                                                                                                                 | <b>Hrs</b>                    |
| <b>Unit I</b>                         | <b>Retail Marketing – Retail Concept and Definition – Meaning – Retail Marketing Mix – Functions of Retailer.</b>                                                                                                              | <b>3</b>                      |
| <b>Unit II</b>                        | <b>Retail Communication Mix- Advertising – Sales Promotion – Public Relation and Publicity – Personnel Selling – POP Displays – Integrated Marketing Communication.</b>                                                        | <b>3</b>                      |
| <b>Unit III</b>                       | <b>Retail Development – Evolution of Format – Concept of Life cycle in Retail – Innovation – Accelerated Growth – Maturity –Decline –Business Models in Retail.</b>                                                            | <b>3</b>                      |
| <b>Unit IV</b>                        | <b>Retail Pricing – Elements – Determining the Retail Price –Pricing Policies and Strategies.</b>                                                                                                                              | <b>2</b>                      |
| <b>Unit V</b>                         | <b>Retail in India – Indian Retail Industry – Evolution of Retail in India – Drivers of Retail change in India –Size of Retail in India – Structure of Indian Retail Industry – Challenges of Retail Development in India.</b> | <b>2</b>                      |
| <b>Total Contact Hrs/Semester</b>     |                                                                                                                                                                                                                                | <b>13</b>                     |
| <b>Text book</b>                      | <b>1.Swapna Pradhaa(2013) . Retail Marketing. New Delhi: 3<sup>rd</sup> Edition, Tata Mc Graw Hill Education Private Limited.</b>                                                                                              |                               |
| <b>Reference books</b>                | <b>1.Piyush Kumar Sinha(2013), Managing Retailing. New Delhi: 2<sup>nd</sup> Edition, Oxford University Press.</b>                                                                                                             |                               |

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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                 |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                         | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO513</b> | <b>Title: COST ACCOUNTING</b>                                                                                                                                                                                                                                                                                   | <b>Semester: V</b>       |
| <b>Hrs/Week: 6</b>            |                                                                                                                                                                                                                                                                                                                 | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To expose the students to the aspects of Cost Accounting.</b>                                                                                                                                                                                                                                                |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                  | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Cost Accounting – Definition- Meaning and Scope- Objectives and functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting.</b>                                                    | <b>16</b>                |
| <b>Unit II</b>                | <b>Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages – Scrap and Spoilage.</b>                                               | <b>16</b>                |
| <b>Unit III</b>               | <b>Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.<br/><br/>Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads</b> | <b>16</b>                |
| <b>Unit IV</b>                | <b>Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.</b>                                                                                                                                                            | <b>15</b>                |

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| <b>Unit V</b>              | <b>Unit costing – Cost Sheet – Tender or Quotations<br/>– Job Costing – Transport Costing.<br/>Distribution of Marks – 40% theory and 60 %<br/>problems</b>                                                                                                          | <b>15</b> |
|                            | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                    | <b>78</b> |
| <b>Text book</b>           | <b>1.Jain. S.P and Narang.K.L(2014) Re-print, Cost Accounting<br/>Principles and Practices, Kalyani Publishers.</b>                                                                                                                                                  |           |
| <b>Reference<br/>books</b> | <b>1.Reddy, T.S, Hari Prasad Reddy. V.(2014)Cost Accounting,<br/>Margham Publications</b><br><br><b>2. Khan. M.Y &amp;Jain. P.K,( 2014), Cost Account and Financial<br/>Management, 3<sup>rd</sup> edition:Tata McGraw hill education private<br/>Ltd,New Delhi.</b> |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                      |                                          |            |
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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                   |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                           | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO514</b> | <b>Title: AUDITING PRINCIPLES AND PRACTISES</b>                                                                                                                                                                                                                                                                   | <b>Semester: V</b>       |
| <b>Hrs/Week:5</b>             |                                                                                                                                                                                                                                                                                                                   | <b>Credit : 3</b>        |
| <b>Objectives</b>             | <b>To expose the students to the principles and practice of auditing.</b>                                                                                                                                                                                                                                         |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                    | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities Of An Auditor-Difference between Auditing and Investigation.</b>                                                                                                                                                  | <b>13</b>                |
| <b>Unit II</b>                | <b>Internal Control – Internal Check And Internal Audit – Audit Programme -Audit Note Book – Working Papers. Vouching – Voucher – Vouching Of Cash Book – Vouching Of Trading Transaction – Vouching Of Impersonal Ledger.</b>                                                                                    | <b>13</b>                |
| <b>Unit III</b>               | <b>Verification And Valuation Of Asset And Liabilities – Auditor’s Position Regarding The Valuation And Verification Of Assets And Liabilities – Depreciation – Reserves And Provisions – Secret Reserves.</b>                                                                                                    | <b>13</b>                |
| <b>Unit IV</b>                | <b>Audit of Joint Stock Companies – Appointment of Company Auditor - Qualification – Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.</b>                                                                  | <b>13</b>                |
| <b>Unit V</b>                 | <b>Investigation – Objectives of Investigation – Investigation under the provisions of Companies Act. Audit of computerized accounts- Computer Assistant Audit Technique-need for CAATs-Key capabilities of CAATs-precautions -step by step methodology - analytical review procedures .CAATs planning steps-</b> | <b>13</b>                |

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|                        | <b>audit evidence and CAATs-CAATs documentation-audit testing</b>                                                                                                                       |           |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                       | <b>65</b> |
| <b>Text book</b>       | <b>1.Tandon. B.N, Sudharsana.S, Sundharabahu.S. (2013), A Hand Book Of Practical Auditing. New Delhi: S.Chand &amp; Co Ltd</b>                                                          |           |
| <b>Reference books</b> | <b>1.De Paula.F.R.M.(2012), Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd.</b><br><b>2. Pradeep Kumar. (2012),Auditing Principles And Practices.</b> |           |

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|-------------|--------------------|------------------|----------------------------------------------|----------------------------------|------------|
| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                                                 |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                         | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO515</b> | <b>Title: BUSINESS COMMUNICATION</b>                                                                                                                                                                                                                                            | <b>Semester: V</b>       |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                                                                                                 | <b>Credit : 3</b>        |
| <b>Objectives</b>             | <b>To develop the skill of writing business letters</b>                                                                                                                                                                                                                         |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                  | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods- Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a business letter.</b>                                     | <b>13</b>                |
| <b>Unit II</b>                | <b>Trade Enquiries – Orders and their Execution – Credit and status Enquiries – Complaints and Adjustments- Claims and settlement</b>                                                                                                                                           | <b>13</b>                |
| <b>Unit III</b>               | <b>Collection Letters: Meaning – Collection Series – Importance of collection letter – Debtors’ Explanation Letter – Reply to Debtors’ Explanations</b>                                                                                                                         | <b>13</b>                |
| <b>Unit IV</b>                | <b>Banking correspondence: Introduction – Correspondence with Customers – Correspondence with Head office – Correspondence with Other Banks.<br/>Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance – Life Insurance (Assurance)</b> | <b>13</b>                |
| <b>Unit V</b>                 | <b>Agency Correspondence – offer of agency- agent’s reply-Application for Agency by prospective agents.<br/>Job Application Letters – form and Content of an Application letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter.</b>                               | <b>13</b>                |

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|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                 | <b>65</b> |
| <b>Text book</b>       | <b>1.Rajendra pal and Korlahalli. J.S.(2014),Essential of Business Communication.. New Delhi: Sultan Chand And Sons.</b>                                                                                          |           |
| <b>Reference books</b> | <b>1.Ramesh, MS, &amp; C.C. Pattanshetti,(2013) “ Business Communication”, S.Chand&amp; Co, New Delhi.</b><br><b>2.Rodriquez M.V.,(2013) “Effective Business Communication Concept”, Vikas PublishingCompany,</b> |           |

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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                      |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                              | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO516</b> | <b>Title: HUMAN RESOURCE MANAGEMENT</b>                                                                                                                                                              | <b>Semester: V</b>       |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                      | <b>Credit : 3</b>        |
| <b>Objectives</b>             | <b>To expose the students to the human resources management</b>                                                                                                                                      |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                       | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Human Resource Management- Meaning and scope – Evolution of Human Resource Management-Human Resource Functions-Human Resource Planning-Importance –Factors governing Human Resource Planning.</b> | <b>13</b>                |
| <b>Unit II</b>                | <b>Recruitment – Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-Interviews-Evaluation of Recruitment Methods.</b>                                  | <b>13</b>                |
| <b>Unit III</b>               | <b>Performance Appraisal- Objectives- Appraisal Methods –Training and Development-Methods of Training.</b>                                                                                           | <b>13</b>                |
| <b>Unit IV</b>                | <b>Motivation-Types-Theories of Motivation-Morale-Measures to improve Morale-Job Satisfaction.</b>                                                                                                   | <b>13</b>                |
| <b>Unit V</b>                 | <b>Conflict Management-Types of Conflict-Causes and Remedies of Conflict.</b>                                                                                                                        | <b>13</b>                |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                                                    | <b>65</b>                |
| <b>Text book</b>              | <b>1.Aswathappa.K.(2013),7<sup>th</sup> Edition, Human Resources and Personnel Management- Text and Cases. New Delhi : Tata M.C.Graw- Hill Publishing Ltd.</b>                                       |                          |
| <b>Reference</b>              | <b>1.Subba Rao. P. (2012),4<sup>th</sup> Edition, Personal and Human</b>                                                                                                                             |                          |

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| <b>Books</b> | <b>Resources Management- Text and Cases, Mumbai: Himalaya Publishing House.</b><br><b>2.Tripathi.P.C.(2013) 7<sup>th</sup> Edition, Human Resource Development. New Delhi-Sultan Chand &amp; Sons</b> |
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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>                 | <b>COMMERCE</b>                         | <b>Batch: 2015-2018.</b> |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b> | <b>Semester: V</b>       |
| <b>Subject code:<br/>15UCO517</b> | <b>Title: INSTITUTIONAL TRAINING</b>    | <b>Credit : 3</b>        |

Institutional Training is a part of B.Com. Curriculum. Students undergo training for a period of 4 weeks before the commencement of V semester. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. Internal and External examiners evaluate the students ' performance and award the viva- voce marks.

| <b>Criteria</b>                                 | <b>Marks</b> |
|-------------------------------------------------|--------------|
| <b>External –Viva and Report presentation</b>   | <b>80</b>    |
| <b>Internal - Institutional Training Report</b> | <b>20</b>    |
| <b>Total</b>                                    | <b>100</b>   |

|                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                          |
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| <b>Department</b>                                                                                                                                                                                                     | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                          |
| <b>Course</b>                                                                                                                                                                                                         | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO518</b>                                                                                                                                                                                         | <b>Title: COMMERCE PRACTICAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Semester: V</b>       |
| <b>Hrs/Week: 2</b>                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Credit : 1</b>        |
| <b>Objectives</b>                                                                                                                                                                                                     | <b>To provide basic exposure to various forms and materials associated with office management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                          |
| <b>Excises</b>                                                                                                                                                                                                        | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Hrs</b>               |
| <ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> <li>6.</li> <li>7.</li> <li>8.</li> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> </ol> | <p style="text-align: center;"><b>LIST OF PRACTICAL</b></p> <p><b>Report writing – sales report</b></p> <p><b>letter to editor- current issues</b></p> <p><b>Computation of tax liability</b></p> <p><b>Filling and preparation of saral form and form 16</b></p> <p><b>Inward mail register – outward mail register</b></p> <p><b>Preparation of application form for PAN Card</b></p> <p><b>Filling up of cheque leaf, withdrawal slip, pay-in-slip, DD Challan</b></p> <p><b>Filing Money order form and promissory note</b></p> <p><b>Filling up of share application</b></p> <p><b>Preparation of employee history card</b></p> <p><b>Preparation of pay roll</b></p> <p><b>Preparation of pay slip</b></p> <p><b>Fixing brand name for six type of product with USP</b></p> <p><b>Designing office layout</b></p> <p><b>Filling of insurance proposal.</b></p> | <b>26</b>                |
|                                                                                                                                                                                                                       | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>26</b>                |

## **I Scheme of Evaluation for Commerce Practical:**

| <b>Criteria</b>                          | <b>Marks</b> |
|------------------------------------------|--------------|
| <b>End Semester Examination</b>          | <b>30</b>    |
| <b>Internal Assessment</b> (Record Note) | <b>20</b>    |
| <b>Total</b>                             | <b>50</b>    |

## **II Question paper pattern ESE:**

1. Separate written examination is conducted for Commerce Practical
2. The time of examination 3 hours
3. Pattern of Questions  
Part A -1\*25=25 ( Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))  
Part B - 5\*10 =50 (five out of Seven)  
Max Marks :75  
The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, then reduced to 30 marks.

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                    |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                            | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO519</b> | <b>Title: FINANCIAL SERVICES</b>                                                                                                                                                                                                                                                                   | <b>Semester: V</b>       |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                                                                                                                    | <b>Credit : 5</b>        |
| <b>Objectives</b>             | <b>To make the students to acquire in depth knowledge in financial services</b>                                                                                                                                                                                                                    |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                     | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Financial Services-Meaning-Scope-Fund Based and Non-Fund Based Activities – Innovative Financial Products &amp; Services- Challenges Faced by Indian Financial services industry – Merchant Banking – Services (Functions).</b>                                                                 | <b>13</b>                |
| <b>Unit II</b>                | <b>Capital Market – Meaning – Classification – Primary Market – Methods of Issue – Merits and demerits of primary market- Secondary Market – Origin and Growth of Stock Exchanges – Functions of Stock Exchanges- SEBI – objectives –functions- Powers – Investors Protection Measures of SEBI</b> | <b>13</b>                |
| <b>Unit III</b>               | <b>Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.</b>                                                                                                             | <b>13</b>                |
| <b>Unit IV</b>                | <b>Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital –Mode of Exit- Problems Faced by Venture Capital – Venture Capital Scenario in India-Angle Funding.</b>                                         | <b>13</b>                |

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|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Unit V</b>          | <b>Credit Rating – Origin and Growth – Need for Rating<br/>– Features – Merits &amp; Demerits – Methodology of<br/>Rating – Functions – Credit Rating Agencies in India</b>                                                                   | <b>13</b> |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                                                             | <b>65</b> |
| <b>Text book</b>       | <b>1.Gorden. E. and Najatran.K.(2014), Financial Services. Himalaya Publishing House.</b>                                                                                                                                                     |           |
| <b>Reference books</b> | <b>1. Khan.M.Y.(2012) “Financial Services”,5<sup>th</sup> edition, Tata McGraw Hill Publishing Company Limited, New Delhi .</b><br><br><b>2. Santhanam. B.(2013), Financial services, McGraw Hill Publishing Company Limited, New Delhi .</b> |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                        |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO5S1</b> | <b>SKILL BASED SUBJECT PAPER – I<br/>Elective– I : FUNDAMENTALS OF<br/>ENTREPRENEURSHIP</b>                                                                                                                                                            | <b>Semester: V</b>       |
| <b>Hrs/Week:1</b>             |                                                                                                                                                                                                                                                        | <b>Credit : 2</b>        |
| <b>Objective</b>              | <b>To provide knowledge on Entrepreneurial skill</b>                                                                                                                                                                                                   |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                         | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – Qualities of an entrepreneur – Distinction between an Entrepreneur and Manager.</b>                                                                                             | <b>3</b>                 |
| <b>Unit II</b>                | <b>Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP.</b>                                                                                                                | <b>3</b>                 |
| <b>Unit III</b>               | <b>Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Organisation (SIDO) – District Industries Centers (DIC) – Small Industries Development Corporation (SIDCO).</b>                | <b>3</b>                 |
| <b>Unit IV</b>                | <b>Sources of finance – Own fund – Lease – Venture capital.</b>                                                                                                                                                                                        | <b>2</b>                 |
| <b>Unit V</b>                 | <b>Institutional finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.</b>                                                                                                                                                                                  | <b>2</b>                 |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                      | <b>13</b>                |
| <b>Text Book</b>              | <b>1.S Khanka (2013) Entrepreneurship Development ,S Chand &amp; Co.</b>                                                                                                                                                                               |                          |
| <b>Reference books</b>        | <b>1.Gupta CB &amp; Khanka SS(2013), Entrepreneurship &amp; Small Business Management, Sultan Chand &amp; Sons , New Delhi.</b><br><br><b>2.Robert D Hisrich; Michael P Peters; Dean A Shepherd(2012) Entrepreneurship,Boston : McGraw-Hill/Irwin.</b> |                          |

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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                              |                          |
| <b>Course</b>                 | <b>B.COM ( AIDED and SELF FINANCING)</b>                                                                                                                                                     | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO5S2</b> | <b>SKILL BASED SUBJECT PAPER – I<br/>Elective – II : ADVERTISEMENT AND SALES PROMOTION</b>                                                                                                   | <b>Semester: V</b>       |
| <b>Hrs/Week:1</b>             |                                                                                                                                                                                              | <b>Credit : 2</b>        |
| <b>Objective</b>              | <b>To provide knowledge on Advertising and sales promotion.</b>                                                                                                                              |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                               | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>ADVERTISING<br/>Meaning – Definition –Objectives – Advertising Copy – Clarification Of copy – Advertising Media – Kinds of Media.</b>                                                     | <b>3</b>                 |
| <b>Unit II</b>                | <b>ADVERTISING AGENCIES<br/>Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout – Different Types of Layout.</b> | <b>3</b>                 |
| <b>Unit III</b>               | <b>BASIC ELEMENTS OF ADVERTISING<br/>Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production – Radio Production.</b>      | <b>3</b>                 |
| <b>Unit IV</b>                | <b>ADVERTISING CAMPAIGN<br/>Campaign Planning – Media Planning – Scheduling the Message – Advertising budget – Methods.</b>                                                                  | <b>2</b>                 |
| <b>Unit V</b>                 | <b>SALES PROMOTION<br/>Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.</b>                                                            | <b>2</b>                 |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                                            | <b>13</b>                |
| <b>Text book</b>              | <b>1.Pillai. R.S.N &amp; Bagavathi(2014). Modern Marketing Principles and Practices. New Delhi: S. Chand &amp; Co Pvt. Ltd.,</b>                                                             |                          |
| <b>Reference books</b>        | <b>1. Philip Kotler(2013), Principles of Marketing, New Delhi: Prentice Hall of India,<br/>2.Pingali Venugopal(2013),Marketing Management, Edition-1,SAGE Publication, New Delhi.</b>        |                          |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                         |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                 | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO620</b> | <b>Title: MANAGEMENT ACCOUNTING</b>                                                                                                                                                                                     | <b>Semester: VI</b>      |
| <b>Hrs/Week: 6</b>            |                                                                                                                                                                                                                         | <b>Credit : 4</b>        |
| <b>Objectives</b>             | <b>To enlighten the students on the different concepts of management accounting</b>                                                                                                                                     |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                          | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.</b> | <b>16</b>                |
| <b>Unit II</b>                | <b>Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.</b>                                                                                      | <b>16</b>                |
| <b>Unit III</b>               | <b>Funds Flow Analysis – Cash Flow Analysis (New format).</b>                                                                                                                                                           | <b>16</b>                |
| <b>Unit IV</b>                | <b>Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.</b>               | <b>15</b>                |
| <b>Unit V</b>                 | <b>Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only<br/>Note: Theory-20% Problem- 80%</b>    | <b>15</b>                |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                                                                       | <b>78</b>                |
|                               | <b>1.Sharma and Gupta. S.K (2014) “Management Accounting”,13<sup>th</sup></b>                                                                                                                                           |                          |

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| <b>Text book</b>       | <b>edition, Kalyani Publishers, New Delhi.</b>                                                                                                                                                                                   |
| <b>Reference books</b> | <b>1.Jain.S.P and Narang. K L (2014)“Cost and Management Accounting”, Kalyani Publishers, New Delhi.</b><br><b>2.Dr. Maheswari.S.N. (2013) “Cost and Management Accounting”, Sultan Chand &amp; Sons,14 th edition New Delhi</b> |

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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                              |                          |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                      | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO621</b> | <b>Title: E-COMMERCE</b>                                                                                                                                                                                     | <b>Semester: VI</b>      |
| <b>Hrs/Week:<br/>5</b>            |                                                                                                                                                                                                              | <b>Credit : 4</b>        |
| <b>Objectives</b>                 | <b>To enable the students to acquire knowledge on electronic commerce.</b>                                                                                                                                   |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                               | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce-Advantages and Disadvantages-Framework of E-Commerce.</b>                                   | <b>13</b>                |
| <b>Unit II</b>                    | <b>E-Commerce and Business – Business Models of E-Commerce – B2B – B2C – B2C – C2B – C2C – B2E-G2B. Business Applications of E-Commerce-Mobile Commerce-Applications</b>                                     | <b>13</b>                |
| <b>Unit III</b>                   | <b>Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems</b>                                                        | <b>13</b>                |
| <b>Unit IV</b>                    | <b>E-Online Banking-Electronic Delivery Channels-ATM – Telebanking- Electronic Money Transfer (EMT)-E-cheque – E-banking – Components –Advantages and Limitations of Online Banking.</b>                     | <b>13</b>                |
| <b>Unit V</b>                     | <b>Security Issues in E-Commerce-Risks involved-E-Commerce security tools-Biometric-Client Server Network Security-Data and Message Security-Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.</b> | <b>13</b>                |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                                            | <b>65</b>                |
|                                   |                                                                                                                                                                                                              |                          |

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|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Text books</b>      | <b>1.Dr.Rayudu.C.S,(2013), E-commerce and E-Business, Himalaya publishing house, New Delhi.</b>                                                                                                                                 |
| <b>Reference books</b> | <b>1.Ravi Kalakota and Andrew .B Whiston(2012), Frontier of Electronic Commerce, Dorling Kindersley(India) Pvt Ltd.</b><br><b>2.Bharat Bhasker,(2013), Electronic Commerce, Tata Mc Graw Hill Publishing Co. Ltd,New Delhi.</b> |

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|-------------|--------------------|------------------|----------------------------------------------|----------------------------------|------------|
| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                   |                           |
| <b>Course</b>                     | <b>B.COM ( AIDED and SELF FINANCING )</b>                                                                                                                                         | <b>Batch: 2015- 2018.</b> |
| <b>Subject code:<br/>15UCO622</b> | <b>Title: CASE ANALYSIS</b>                                                                                                                                                       | <b>Semester: VI</b>       |
| <b>Hrs/Week: 4</b>                |                                                                                                                                                                                   | <b>Credit : 2</b>         |
| <b>Objectives</b>                 | <b>To enable the students develop their analytical skills, problem solving abilities and decision making strategies.</b>                                                          |                           |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                    | <b>Hrs</b>                |
| <b>Unit I</b>                     | <b>Case Study-Meaning-Purpose-Preparation Of Cases-Types of Cases-Role of Case Analysis</b>                                                                                       | <b>11</b>                 |
| <b>Unit II</b>                    | <b>Case Studies in Marketing management -Concept of marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management.</b>                                    | <b>11</b>                 |
| <b>Unit III</b>                   | <b>Case studies in Human Resources Management -Training and Development- Performance Appraisal-Leadership-Motivation-Industrial relation.</b>                                     | <b>10</b>                 |
| <b>Unit IV</b>                    | <b>Case Studies in Financial Management -Working Capital-Dividend Policies-Capital Structure-Budgeting.</b>                                                                       | <b>10</b>                 |
| <b>Unit V</b>                     | <b>Case studies in Costing-Production and Material Management -Production Techniques –Material Management – Cost Management and case studies related to Transport Management.</b> | <b>10</b>                 |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                 | <b>52</b>                 |
| <b>Material</b>                   | <b>1. Case Analysis compiled by P.Maruthu Pandian,Reader, Department of Commerce, NGM College, Pollachi.</b>                                                                      |                           |
| <b>Reference books</b>            | <b>1. Sherlakar. Case studies in Marketing, New Delhi S.Chand &amp; Co<br/>2. Nair and Latha Nair. Personnel management and industrial relations, New Delhi S.Chand &amp; Co</b>  |                           |

**I Scheme of Evaluation for Case Analysis:**

| Criteria                                    | Marks |
|---------------------------------------------|-------|
| End Semester Examination                    | 30    |
| Internal Assessment (Case Analysis Record ) | 20    |
| Total                                       | 50    |

**II Question paper pattern ESE:**

- Duration of examination : 3 Hours
- Pattern of Questions :
  - Part A -1\*15= 15 Marks
  - Part B -5\*12 = 60 (Five out of Six)
  - Max Marks: 75
- Maximum marks obtained by the students, then reduced to 30 marks.

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| 1.   |             |           | Dr.P.Maruthu pandian                  |                           |     |
| 2.   |             |           |                                       |                           |     |

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| Department | COMMERCE |  |
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|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>Course</b>                                                           | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO623</b>                                       | <b>Title: PROGRAMMING LAB-ACCOUNTING PACKAGE.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Semester: VI</b>      |
| <b>Hrs/Week: 2</b>                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Credit : 1</b>        |
| <b>Objectives</b>                                                       | <b>To create practical knowledge in accounting aspect</b>                                                                                                                                                                                                                                                                                                                                                                                                                          |                          |
| <b>Excises</b>                                                          | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Hrs</b>               |
|                                                                         | <b>LIST OF PROGRAMMES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                          |
| 1.<br>2.<br>3.<br>4.<br>5.<br>6.<br>7.<br>8.<br>9.<br>10.<br>11.<br>12. | <b>Company creation and alteration</b><br><b>Creating and Displaying Ledger.</b><br><b>Voucher Entry.</b><br><b>Voucher alternation and deletion.</b><br><b>Display of trial balance.</b><br><b>Inventory information- stock Summary.</b><br><b>Inventory information- Godown creation and alternation</b><br><b>Final accounts Without Adjustments.</b><br><b>Final accounts with Adjustments.</b><br><b>Display of Ratio Analysis</b><br><b>Bank- Reconciliation Statements.</b> | <b>26</b>                |
|                                                                         | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>26</b>                |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |
| <b>Course</b>                 | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UCO624</b> | <b>Title: INSURANCE AND RISK MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Semester: VI</b>      |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Credit : 5</b>        |
| <b>Objectives</b>             | <b>To expose the students to practical knowledge of insurance</b>                                                                                                                                                                                                                                                                                                                                                                                                   |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Contract of Insurance – Meaning – Definition –Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance Contract.</b>                                                                                                                                                                                                                                                           | <b>13</b>                |
| <b>Unit II</b>                | <b>Risk- sources of risk – Perils and Physical Hazard- Factors Relating to Physical Hazard- Sources of Risk Information – Risk Management.</b>                                                                                                                                                                                                                                                                                                                      | <b>13</b>                |
| <b>Unit III</b>               | <b>Life Insurance Contract – Types of policy - Differences between Life Insurance and General Insurance – Insurer, Insured - Procedures for Taking Insurance Policy - Premium and Procedure for Claims - Surrender Value -Double Insurance</b>                                                                                                                                                                                                                      | <b>13</b>                |
| <b>Unit IV</b>                | <b>General insurance – Fire Insurance – Contract of Fire Insurance – Feature of Fire Insurance – subjects matter of fire Insurance – Fire Policy – Classification of Fire Policies – Settlement of Claims including average clause.<br/>Marine Insurance – Elements of Marine Insurance contract – Classification of Policies – Subject Matter of Marine Claims Including average clause – Marine Losses and settlement of claims – Motor , Burglary Insurance.</b> | <b>13</b>                |
| <b>Unit V</b>                 | <b>Personal Accident Insurance – Health Insurance. Reforms of insurance sector – IRDA – Privatization of Insurance – Insurance and Economic Development –</b>                                                                                                                                                                                                                                                                                                       | <b>13</b>                |

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|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                        | <b>Insurance Agents and Career in Insurance Sector.</b>                                                                                                                                            |           |
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                                  | <b>65</b> |
| <b>Text books</b>      | <b>1.Periyasamy. P. (2013) ,Principle and practices of Insurance, Himalayan Publishing House , Chennai.</b>                                                                                        |           |
| <b>Reference books</b> | <b>1.Mishra. M.N ,(2013), Principles and Practice of Insurance. New Delhi S.Chand &amp; Co.</b><br><b>2.Premavathy.N,(2013),Principles and practice of Insurance, SriVishnu Pulicaiton,Chennai</b> |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                  |                          |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                          | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO625</b> | <b>Title: FINANCIAL MANAGEMENT</b>                                                                                                                                                               | <b>Semester: VI</b>      |
| <b>Hrs/Week:<br/>6</b>            |                                                                                                                                                                                                  | <b>Credit : 5</b>        |
| <b>Objectives</b>                 | <b>To enlighten the students on the concepts of Financial Management</b>                                                                                                                         |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                   | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management-Functions of Controller and Treasurers in India</b>                                                    | <b>16</b>                |
| <b>Unit II</b>                    | <b>Cost of Capital-Significance-Concepts of Cost of Capital-Cost of Debt, Preference, Equity and Retained Earnings-Weighted Average Cost of Capital.</b>                                         | <b>16</b>                |
| <b>Unit III</b>                   | <b>Capital Structure-Concept-Capital Structure Theories: Net Income Theory, Net Operating Income Theory-Determinants of Optimal Capital Structure.</b>                                           | <b>16</b>                |
| <b>Unit IV</b>                    | <b>Management of Working Capital-Determinants of Working Capital-Management of Accounts Receivable, Inventory and Cash-Financing of Working Capital- Capital Budgeting decisions-Techniques.</b> | <b>15</b>                |
| <b>Unit V</b>                     | <b>Dividend Theories-Walter's Model-Gordon's Model – Dividend Policy-Determinants of Dividend Policy<br/>NOTE: Theoretical aspects only (All Units)</b>                                          | <b>15</b>                |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                                | <b>78</b>                |
| <b>Text book</b>                  | <b>1. Shashi K.Gupta and R.K.Sharma(2014). Financial Management,. New Delhi: Kalyani Publishers.</b>                                                                                             |                          |

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| <b>Reference books</b> | <b>1.Khan.M.Y. and P.K.Jain(2011). Financial Management, .6<sup>th</sup> Edition New Delhi:Tata McGrawHill ,Publishing Company Ltd.</b><br><b>2. Prasanna Chandra, (2012), Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Publishing Company Ltd.</b> |
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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>                 | <b>Commerce</b>                                                                                                                                                                                                                                         |                          |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                                                                                                                                 | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO6S3</b> | <b>SKILL BASED SUBJECT PAPER 1I<br/>Elective – I : PROJECT MANAGEMENT</b>                                                                                                                                                                               | <b>Semester: VI</b>      |
| <b>Hrs/Week: 1</b>                |                                                                                                                                                                                                                                                         | <b>Credit : 2</b>        |
| <b>Objective</b>                  | <b>To provide knowledge about project management</b>                                                                                                                                                                                                    |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                                          | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Project – meaning – Project Identification – Selection – Network planning Techniques – PERT - CPM.</b>                                                                                                                                               | <b>3</b>                 |
| <b>Unit II</b>                    | <b>Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.</b>                                                                                                                                      | <b>3</b>                 |
| <b>Unit III</b>                   | <b>Project appraisal – Methods –Payback period – Average Rate of return – Discounted cash flow techniques.</b>                                                                                                                                          | <b>3</b>                 |
| <b>Unit IV</b>                    | <b>Plant location – importance – Factors affecting Location – Factory design – Types of Factory</b>                                                                                                                                                     | <b>2</b>                 |
| <b>Unit V</b>                     | <b>Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.</b>                                                                                                              | <b>2</b>                 |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                       | <b>13</b>                |
| <b>Text Book</b>                  | <b>1.SS Khanka (2013) Entrepreneurship Development ,S Chand &amp; Co.</b>                                                                                                                                                                               |                          |
| <b>Reference books</b>            | <b>1.Gupta CB &amp; Khanka SS(2012), Entrepreneurship &amp; Small Business Management, Sultan Chand &amp; Sons , New Delhi.</b><br><br><b>2.Robert D Hisrich; Michael P Peters; Dean A Shepherd(2012) Entrepreneurship, Boston : McGraw-Hill/Irwin.</b> |                          |
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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                         |                          |
| <b>Course</b>                     | <b>B.COM (AIDED and SELF FINANCING)</b>                                                                                                 | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UCO6S4</b> | <b>SKILL BASED SUBJECT PAPER 1I<br/>Elective - II : LOGISTIC MANAGEMENT</b>                                                             | <b>Semester: VI</b>      |
| <b>Hrs/Week: 1</b>                |                                                                                                                                         | <b>Credit : 2</b>        |
| <b>Objective</b>                  | <b>To enlighten the students on the concept of logistic management</b>                                                                  |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                          | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Transport – Meaning – Definition – Importance in Globalised Era.</b>                                                                 | <b>3</b>                 |
| <b>Unit II</b>                    | <b>Organization and Management of Urban Transport Means – Problems – Role of Government</b>                                             | <b>3</b>                 |
| <b>Unit III</b>                   | <b>Kinds of Transport - Rail Transport – Operations – Merits – Demerits – Air Transport – Energy Requirements – Merits and Demerits</b> | <b>3</b>                 |
| <b>Unit IV</b>                    | <b>Road Transport – Development – Merits – Demerits – State Road Corporation – Water Transport – Merits – Demerits.</b>                 | <b>2</b>                 |
| <b>Unit V</b>                     | <b>1.Logistics Management – Role of Private sector – Problems of Transport Industry in India</b>                                        | <b>2</b>                 |
|                                   | <b>Total contact hrs/semester</b>                                                                                                       | <b>13</b>                |
| <b>Text book</b>                  | <b>1.Panduranga Rao. D. Problems of Urban transport in India, Sultan Chand &amp; Sons , New Delhi.</b>                                  |                          |
| <b>Reference book</b>             | <b>2.Ajit, V. Karnik. Energy in Indian Transport-The emerging scenario, Sultan Chand &amp; Sons , New Delhi.</b>                        |                          |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                  |                          |
| <b>Course</b>                     | <b>B.SC MATHS (SELF FINANCING)</b>                                                                                                                                               | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UMA3A3</b> | <b>Title: FINANCIAL ACCOUNTING</b>                                                                                                                                               | <b>Semester: III</b>     |
| <b>Hrs/Week:<br/>6</b>            |                                                                                                                                                                                  | <b>Credit : 3</b>        |
| <b>Objective</b>                  | <b>To introduce the students to the basics of Financial Accounting</b>                                                                                                           |                          |
| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                   | <b>Hrs</b>               |
| <b>Unit I</b>                     | <b>Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance -Subsidiary books.</b>                                                               | <b>15</b>                |
| <b>Unit II</b>                    | <b>Final Accounts of sole trader with Simple Adjustments.</b>                                                                                                                    | <b>15</b>                |
| <b>Unit III</b>                   | <b>Single entry- Meaning and Salient features- Statement of Affairs method- Conversion Method.</b>                                                                               | <b>16</b>                |
| <b>Unit IV</b>                    | <b>Branch Accounts- Dependent Branch- Stock and Debtors system.</b>                                                                                                              | <b>16</b>                |
| <b>Unit V</b>                     | <b>Depreciation Accounting- Straight line and Diminishing Balance method.</b>                                                                                                    | <b>16</b>                |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                | <b>78</b>                |
| <b>Text book</b>                  | <b>1.Reddy. T.S and Moorthy( ,2014), Financial accounting. Chennai: Margham Publications.</b>                                                                                    |                          |
| <b>Reference books</b>            | <b>1.Gupta. R.L And Radha. M.(2013), Advanced Accountancy, Sultan Chand and Sons, New Delhi.</b><br><b>2.B.S.Raman,Financial Accounting,(2012), United Publisher, Mangalore.</b> |                          |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>                                        | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                                                                                                                   |                          |
| <b>Course</b>                                            | <b>B.SC MATHS (SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                | <b>Batch: 2015-2018.</b> |
| <b>Subject code:<br/>15UMA3A4</b>                        | <b>Title: PROGRAMMING LAB – ACCOUNTING PACKAGES.</b>                                                                                                                                                                                                                                                                                                                                                              | <b>Semester: III</b>     |
| <b>Hrs/Week:2</b>                                        |                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Credit : 2</b>        |
| <b>Objectives</b>                                        | <b>To impart practical knowledge in accounting packages.</b>                                                                                                                                                                                                                                                                                                                                                      |                          |
| <b>Excises</b>                                           | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Hrs</b>               |
|                                                          | <b>LIST OF PROGRAMMES</b>                                                                                                                                                                                                                                                                                                                                                                                         |                          |
| 1.<br>2.<br>3.<br>4.<br>5.<br>6.<br>7.<br>8.<br>9.<br>10 | <b>Company creation</b><br><b>Company alternation</b><br><b>Creating and Displaying Ledger.</b><br><b>Voucher Entry.</b><br><b>Voucher alteration and deletion.</b><br><b>Display of trial balance.</b><br><b>Inventory information- stock Summary.</b><br><b>Inventory information- Godown creation and alternation</b><br><b>Final accounts Without Adjustments.</b><br><b>Final accounts with Adjustments.</b> | <b>26</b>                |
|                                                          | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                                                                                                                                                 | <b>26</b>                |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

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|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                            |                          |
| <b>Course</b>                 | <b>BSC MATHS (SELF FINANCING)</b>                                                                                                                                                                          | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UMA4A5</b> | <b>Title: COST AND MANAGEMENT ACCOUNTING</b>                                                                                                                                                               | <b>Semester: IV</b>      |
| <b>Hrs/Week: 6</b>            |                                                                                                                                                                                                            | <b>Credit : 3</b>        |
| <b>Objectives</b>             | <b>To expose the students to the aspects of Cost and Management Accounting.</b>                                                                                                                            |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                             | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Cost accounting – Definition – Objectives – Advantages and Disadvantages – Elements of Cost – Elements Excluded from Cost. Cost Sheet: Meaning – Advantages – Preparation of Cost(simple problems)</b>  | <b>15</b>                |
| <b>Unit II</b>                | <b>Material cost: Meaning – Techniques of Material Cost – Level Setting and E.O.Q. Valuing Material Issues LIFO &amp; FIFO Labour cost: Meaning – Computation of Labour Cost – System of Wage Payment.</b> | <b>15</b>                |
| <b>Unit III</b>               | <b>Over Heads: Definition – Allocation and Apportionment. Management Accounting: Meaning – Definition – Nature and Scope – Advantages and Disadvantages.</b>                                               | <b>16</b>                |
| <b>Unit IV</b>                | <b>Fund Flow Analysis and Cash Flow Analysis(simple problems only)</b>                                                                                                                                     | <b>16</b>                |
| <b>Unit V</b>                 | <b>Analysis of Material and Labour Variance.(simple problems) Budget: Meaning – Definition – Types – Preparation of Cash and Flexible Budget. (simple problems)<br/>Note: 20%Theory 80% Problems</b>       | <b>16</b>                |

|                        |                                                                                                                                                                                     |           |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                        | <b>Total contact hrs/semester</b>                                                                                                                                                   | <b>78</b> |
| <b>Text book:</b>      | <b>1.T.S.Reddy And Y.Hari Prasad Reddy(2014), Cost Accounting, Margham publications.</b>                                                                                            |           |
| <b>Reference books</b> | <b>1. Jain. S.P and Narang. K.L. (2013).Cost accounting, Kalayani Publishers.</b><br><br><b>2.Sharma.R.K and Shasi. K. Gupta(2014), Management Accounting,. Kalyani Publishers.</b> |           |

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| <b>1.</b>   |                    |                  | <b>Dr.P.Maruthu pandian</b>                  |                                  |            |
| <b>2.</b>   |                    |                  |                                              |                                  |            |

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>Department</b>                 | <b>COMMERCE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |
| <b>Course</b>                     | <b>BSC MATHS (SELF FINANCING)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Batch: 2015- 2018.</b> |
| <b>Subject code:<br/>15UMA4A6</b> | <b>Title: COMMERCE PRACTICAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Semester: IV</b>       |
| <b>Hrs/Week: 2</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Credit : 2</b>         |
| <b>Objectives</b>                 | <b>To provide basic exposure to various forms and materials associated with office management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                           |
| <b>Excises</b>                    | <b>Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Hrs</b>                |
|                                   | <p style="text-align: center;"><b>LIST OF PRACTICAL</b></p> <ol style="list-style-type: none"> <li>1. Report writing – sales report</li> <li>2. letter to editor- current issues</li> <li>3. Computation of tax liability</li> <li>4. Filling and preparation of saral form and form 16</li> <li>5. Inward mail register – outward mail register</li> <li>6. Preparation of application form for PAN Card</li> <li>7. Filling up of cheque leaf, withdrawal slip, pay-in-slip, DD Challan</li> <li>8. Money order form and promissory note</li> <li>9. Filling up of share application</li> <li>10. Preparation of employee history card</li> <li>11. Preparation of pay roll</li> <li>12. Preparation of pay slip</li> <li>13. Fixing brand name for six type of product with USP</li> <li>14. Designing office layout</li> <li>15. Filling of insurance proposal.</li> </ol> | <b>26</b>                 |
|                                   | <b>Total contact hrs/semester</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>26</b>                 |

### **I Scheme of Evaluation for Commerce Practical:**

| <b>Criteria</b>                          | <b>Marks</b> |
|------------------------------------------|--------------|
| <b>End Semester Examination</b>          | <b>30</b>    |
| <b>Internal Assessment (Record Note)</b> | <b>20</b>    |
| <b>Total</b>                             | <b>50</b>    |

### **II Question paper pattern ESE:**

1. Separate written examination is conducted for Commerce Practical areas
2. The time of examination 3 hours
3. Pattern of Questions

Part A -  $1 \times 25 = 25$  ( Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))

Part B -  $5 \times 10 = 50$  (five out of Seven)

Max Marks: 75

The required forms for Commerce Practical are provided to the students who appear for the exam.

4. Maximum marks obtained by the students, then reduced to 30 marks.

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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>DEPARTMENT</b>             | <b>COMMERCE</b>                                                                                                                                                           |                          |
| <b>Course</b>                 | <b>BCA (SELF FINANCING)</b>                                                                                                                                               | <b>Batch: 2015-2018.</b> |
| <b>Subject code: 15UBC3A3</b> | <b>Title: FINANCIAL AND MANAGEMENT ACCOUNTING</b>                                                                                                                         | <b>Semester: III</b>     |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                           | <b>Credit : 5</b>        |
|                               |                                                                                                                                                                           |                          |
| <b>Objectives</b>             | <b>To provide the students with the basic concepts of Financial and Management Accounting .</b>                                                                           |                          |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                            | <b>Hrs</b>               |
| <b>Unit I</b>                 | <b>Accounting Concepts – Conventions – Journal – Ledger – Subsidiary Books – Trial Balance.</b>                                                                           | <b>13</b>                |
| <b>Unit II</b>                | <b>Depreciation – Meaning – Definition – Straight Line Method – Written Down Value Method – Annuity Method – Preparation of Final Accounts with Standard Adjustments.</b> | <b>13</b>                |
| <b>Unit III</b>               | <b>Costing – Meaning – Definition – Elements Objectives – Cost Accounting vs. Financial Accounting – Preparation of Cost Sheet .</b>                                      | <b>13</b>                |
| <b>Unit IV</b>                | <b>Ratio Analysis – Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio – Merits and Demerits of Ratio Analysis(Simple problems only)</b>                      | <b>13</b>                |
| <b>Unit V</b>                 | <b>Budgets – Budgetary Control – Objectives – Advantages and Limitations – Preparation of Cash Budget – Flexible Budget – Production Budget – Sales Budget.</b>           | <b>13</b>                |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                         | <b>65</b>                |
|                               |                                                                                                                                                                           |                          |

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|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Text book</b>       | <b>1.Sharma.R.K And Shasi, Guptha. K(2014), Management Accounting, Kalyani Publishers.</b>                                                                                   |
| <b>Reference books</b> | <b>1.Reddy.T and Murthy.A(2013), Financial Management, Margham Publication</b><br><br><b>2.T.S.Reddy and Hari Prasad Reddy(2012), Cost Accounting, Margham Publications.</b> |

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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                       |                           |
| <b>Course</b>                 | <b>BSC COMPUTER SCIENCE (SELF FINANCING)</b>                                                                                                                                          | <b>Batch: 2015- 2018.</b> |
| <b>Subject code: 15UCE4A3</b> | <b>Title: ACCOUNTANCY FOR DECISION MAKING</b>                                                                                                                                         | <b>Semester: IV</b>       |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                       | <b>Credit : 3</b>         |
| <b>Objectives</b>             | <b>To enlighten the students on the basics of Accountancy</b>                                                                                                                         |                           |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                        | <b>Hrs</b>                |
| <b>Unit I</b>                 | <b>Basic Principles of Accounting – Concepts – Conventions – Methods of Book Keeping – Accounting Cycle – Journal – Ledger –Preparation of Final Accounts with Basic Adjustments.</b> | <b>13</b>                 |
| <b>Unit II</b>                | <b>Company Accounts – Issues of Shares – at Par, Premium &amp; Discount – Forfeiture and Re-issue of Shares. (at par only).</b>                                                       | <b>13</b>                 |
| <b>Unit III</b>               | <b>Cost Accounting – Elements of Cost – Cost Sheet – Advantages. Stock Valuation – LIFO, FIFO and Simple Average Method – Weighted Average Method</b>                                 | <b>13</b>                 |
| <b>Unit IV</b>                | <b>Management Accounting for business Decisions – Nature and Scope. Budgetary control – Cash Budget – Flexible budget.</b>                                                            | <b>13</b>                 |
| <b>Unit V</b>                 | <b>Ratio Analysis – Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio – Merits and Demerits of Ratio Analysis</b>                                                        | <b>13</b>                 |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                                     | <b>65</b>                 |
| <b>Text books</b>             | <b>1. Shukla. M.C And Grewal. T.S And Gupta. S.L.(2010), Advanced Accountancy. New Delhi: S.Chand And Co.</b>                                                                         |                           |
| <b>Reference books</b>        | <b>1.Jain. S.P and Narang. K.L. Cost Accounting (2012), New Delhi: Kalyan Publishers.</b><br><b>2. Sharma. K, Sasi.K.Gupta. (2012), Management Accounting, Kalyani Publishers.</b>    |                           |

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| <b>2.</b>   |                    |                  |                                              |                                  |            |

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| <b>Department</b>             | <b>COMMERCE</b>                                                                                                                                                                                      |                           |
| <b>Course</b>                 | <b>B.A.ECONOMICS (AIDED)</b>                                                                                                                                                                         | <b>Batch: 2015- 2018.</b> |
| <b>Subject code: 15UCO1A1</b> | <b>Title: FINANCIAL ACCOUNTING</b>                                                                                                                                                                   | <b>Semester: I</b>        |
| <b>Hrs/Week: 5</b>            |                                                                                                                                                                                                      | <b>Credit : 5</b>         |
| <b>Objectives</b>             | <b>To enlighten the students of economics on the basics of Accountancy for decision making</b>                                                                                                       |                           |
| <b>Unit</b>                   | <b>Content</b>                                                                                                                                                                                       | <b>Hrs</b>                |
| <b>Unit I</b>                 | <b>Accounting- Definition- Concept-Conventions- Journal- Ledger-Preparation of Trial Balance</b>                                                                                                     | <b>13</b>                 |
| <b>Unit II</b>                | <b>Final Accounts with Simple adjustments</b>                                                                                                                                                        | <b>13</b>                 |
| <b>Unit III</b>               | <b>Depreciation- Meaning- Definition- Straight Line Method- Written Down Value Method- Annuity Method</b>                                                                                            | <b>13</b>                 |
| <b>Unit IV</b>                | <b>Accounts from incomplete records- Single entry system- Net worth Method- Conversion method (Simple problems only)</b>                                                                             | <b>13</b>                 |
| <b>Unit V</b>                 | <b>Branch Accounting – Dependent branch- Debtor system only (Excluding foreign branch)</b>                                                                                                           | <b>13</b>                 |
|                               | <b>Total contact hrs/semester</b>                                                                                                                                                                    | <b>65</b>                 |
| <b>Text book</b>              | <b>1. Reddy.T.S and Murthy.A,(2012), Financial Accounting, Chennai, Margham Publications.</b>                                                                                                        |                           |
| <b>Reference books</b>        | <b>1. Jain. S.P and Narang. K.L.(2011), Advanced Accounting, New Delhi, Kalyan Publishers.</b><br><b>2. Gupta.R.L and Radha.M, (2012), Advanced Accounting. Sultan Chand &amp; Sons , New Delhi.</b> |                           |

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