

B.Com., Commerce Course Structure Under CBCS Pattern 2018 Onwards

Semester	Part	Course Code	Course	Course Title	Hours/Week	Credit	Exam Hours	Marks		Total
								Int	Ext	
I	I	18UT1	LT	Tamil-1	6	3	3	25	75	100
	II	18UE1	LE	English-1	6	3	3	25	75	100
	III	18UCM1C C1	CC 1	Financial Accounting-I	6	5	3	25	75	100
		18UCM1C C2	CC 2	Business Organization & Management	6	5	3	25	75	100
		18UCM1A C1	Allied Course I	Marketing	4	3	3	25	75	100
	IV	18UVE	VE	Value Education	2	2	3	25	75	100
TOTAL					30	21	-	150	450	600
II	I	18UT2	LT	Tamil-2	6	3	3	25	75	100
	II	18UE2	LE	English-2	6	3	3	25	75	100
	III	18UCM2C C3	CC 3	Financial Accounting-II	6	5	3	25	75	100
		18UCM2C C4	CC4	Business Statistics	6	5	3	25	75	100
		18UCM2A C2	Allied Course II	Business Economics	4	3	3	25	75	100
	IV	18UES	ES	Environmental Studies	2	2	3	25	75	100
TOTAL					30	21	-	150	450	600
III	I	18UT3	LT	Tamil-3	6	3	3	25	75	100
	II	18UE3	LE	English-3	6	3	3	25	75	100
	III	18UCM3C C5	CC 5	Business Laws	6	5	3	25	75	100
		18UCM3C C6	CC6	Cost Accounting	5	5	3	25	75	100
		18UCM3A C3	Allied Course III	Banking Theory, Law & Practice	5	4	3	25	75	100
	IV	18UCM3N ME1:1 (OR) 18UCM3N ME1:2	Non Major Elective I	Introduction to Accountancy (or) Management Concepts	2	2	3	25	75	100
TOTAL					30	22	-	150	450	600

IV	I	18UT4	LT	Tamil-4	6	3	3	25	75	100
	II	18UE4	LE	English-4	6	3	3	25	75	100
	III	18UCM4C C7	CC 7	Financial Management	5	5	3	25	75	100
		18UCM4A C4	Allied Course IV	Business Communication	5	3	3	25	75	100
		18UCM4A C5	Allied Course V	Human Resource Management	4	4	3	25	75	100
	IV	18UCM4N ME2:1 (Or) 18UCM4N ME2:2	Non Major Elective II	Principles of Commerce(or) Stock Market Practice	2	2	3	25	75	100
		18UCM4SB E1	Skill Based Elective I	Personality Development	2	2	3	25	75	100
TOTAL				30	22	-	175	525	700	
V	III	18UCM5C C8	CC 8	Income Tax Law & Practice	5	4	3	25	75	100
		18UCM5C C9	CC 9	Management Accounting	5	5	3	25	75	100
		18UCM5C C10	CC 10	Entrepreneurship Development	5	5	3	25	75	100
		18UCM5C C11	CC 11	Auditing	5	5	3	25	75	100
	IV	18UCM5M BE1:1 (OR) 18UCM5M BE1:2	Major Based Elective I	Company Law & Secretarial Practice (or) Insurance	4	4	3	25	75	100
		18UCM5SB E2	Skill Based Elective II	E-Commerce	2	2	3	25	75	100
		18UCM5SB E3	Skill Based Elective III	Mutual Funds	2	2	3	25	75	100
		18USSD	Soft Skill	Soft skill development	2	2	3	25	75	100
TOTAL				30	29	-	200	600	800	
VI	III	18UCM6C C12	CC 12	Corporate Accounting	7	5	3	25	75	100
		18UCM6C C13	CC 13	Financial Services	6	5	3	25	75	100
		18UCM6C C14	CC 14	Computer Applications to Business(With Practical)	6	5	3	40	60	100
		18UCM6M	Major Based	Services Marketing	5	4	3	25	75	100

	BE2:1 (or) 18UCM6M BE2;2	Elective II	(or) Labour laws							
	18UCM6M BE3:1 (OR) 18UCM6M BE3:2	Major Based Elective III	Retail Management (or) Export Marketing	5	4	3	25	75	100	
IV		Extension Activities	NSS/NCC/Sports/ Red Cross	-	1	-	-	-	-	
	18UGS	GS	Gender Studies	1	1	3	25	75	100	
				TOTAL	30	25	-	165	435	600
				GRAND TOTAL	180	140	-	-	-	3900

Title of the Paper	: FINANCIAL ACCOUNTING-I	Credit	:5
Course	:B.Com	Core	: 1
Semester	: I	Time	: 3 hours
Hours Per Week	:6	Maximum	: 75 marks
		Code	:18UCM1CC1

Objective	<ul style="list-style-type: none"> • To enable the students to learn fundamental aspects of financial accounting. • To enable the students to acquire accounting skills.
Unit-I	Meaning of Accounting- Accounting concepts –conventions- Journal-Ledger- Trial balance –Subsidiary book.
Unit – II	Final Accounts: Steps in the preparation of final accounts-Difference between Trading and P& L Account-Trading account -Profit & Loss account- Balance sheet with adjustments.
Unit – III	Depreciation - Methods – Average due date - Account current.
Unit – IV	Accounting for Consignment-Accounting for Joint ventures.
Unit – V	Single entry–Net worth method – Conversion method.

Text Book:

1. Advanced Accountancy –Dr. Peer Mohamed, Pass Publications.

Reference Books:

1. Financial Accounting – S.P. Jain & Narang, Kalyani Publications
2. Financial Accounting – T.S. Reddy & Murthy, Margham Publications
3. Advanced Accounts – M.C. Shukla & Grewal, S. Chand Publications

(Theory:25%,Problem:75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
21	2	2	2	21	9.52	9.52	9.52	100.00	Global

Title of the Paper : BUSINESS ORGANIZATION AND MANAGEMENT	Credit : 5
Course : B.Com	Core : 2
Semester : I	Time : 3 hours
Hours Per Week : 6	Maximum : 75 marks
	Code : 18UCM1CC2

Objective	To enable the students to understand the basic concepts in Business Organization and help them to acquire business skills.
Unit-I	Introduction to business – Nature of business - Scope of business – Objectives of business – Business systems and environment – Social responsibilities of a business – Ethical issues in organization.
Unit – II	Forms of business organization – Sole trader – Partnership – Joint stock companies – Cooperatives – Public enterprises – Features – Advantages – Limitations.
Unit – III	Location of Industries - Factors influencing the location - Measurement of size of Business Units - Factors influencing the size - Economies of largescale business - District Industrial Centre - SIPCOT.
Unit – IV	Planning: Concept- Process- Types. Decision making: Concept- Process. Organizing: Concept- Nature- Process- Significance.
Unit - V	Co – ordination: Concept - Process – Types - Control: Concept – Process – Types of Control.

Text Book:

1. Business Organization and Management – C.B. Gupta, S.Chand& company

Reference Books:

1. Business Organisation and Management – S. Kaahiresan&V.Radha, Prasanna Publishers, Chennai
2. Business Organisation and Management – Reddy Galson
3. Business organization and Management – Shukla, S.Chand& company

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	5	3	5	30	13.16	7.89	13.16	78.95	Global

Title of the Paper : MARKETING	Credit : 3
Course : B.Com	Allied : 1
Semester : I	Time : 3 hours
Hours Per Week : 4	Maximum : 75 marks
	Code :18UCM1AC1

Objective	To enable the students to gain basic principles and practices of marketing and to sensitize them with day-to-day developments in different functions of marketing.
Unit-I	Definition of Marketing - Modern Concept of Marketing – marketing and Selling – Marketing Functions – Buying – Transportation - Warehousing – standardization – Grading –7P s of Marketing.
Unit – II	Buyer’s Behavior–Buying Motive–Market Segmentation –Market Strategies –Product Development-Introduction of New Product – Branding Packaging -Brand Loyalty.

Unit – III	Pricing -Objectives – Factors influencing pricing - Methods of pricing – pricing strategies – Pricing for new product and existing product.
Unit – IV	Promotion -Advertisement – Media of Advertisement – Advantages – Limitations – Advertisement copy – Personal selling process – Sales promotions at consumer level.
Unit - V	Channels of Distribution - Meaning of Wholesalers - Retailers - Supply Chain management -Retail Marketing - Features - CRM (Customer Relation Management)-On line marketing – Rural Marketing.

Text Books:

1. Marketing Management – Sherlekar

Reference Books:

1. Marketing Management – Philip Kotler
2. Marketing Management – W.Stanton
3. Marketing Management – RajanSaxena
4. Marketing Management – C.B.Mammoria

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	4	3	3	37	9.76	7.32	7.32	90.24	Global

Title of the Paper : FINANCIAL ACCOUNTING – II		Credit : 5
Course : B.Com		Core : 3
Semester : II		Time : 3 hours
Hours Per Week : 6		Maximum : 75 marks
		Code : 18UCM2CC3
Objective	<ul style="list-style-type: none"> To have working knowledge of different aspects of partnership. To provide basic knowledge of branch, departmental, hire purchase and insurance claims. 	
Unit-I	Branch Accounts (excluding foreign branches) - Departmental Accounts includes inter-departmental transfers.	
Unit – II	Partnership accounts- Admission –Retirement- Death.	
Unit – III	Dissolution- Treatment of goodwill on dissolution-Insolvency of partner.	
Unit – IV	Accounting for Hire purchase-Installments.	
Unit – V	Insurance claims- Computation of claim to be lodged for Loss of Stock - Loss of Profit - Average clause.	

Text book:

1. Financial Accounting By Reddy and Murthy –Margham Publications

Reference Books:

1. Advance accountancy By Shukla and Grewal –Sultan Chand & Sons
2. Advance accountancy By R.L.Gupta and Ramasamy - Sultan Chand & Sons
3. Advance accountancy By Jain and Narang –Kalyani Publications

(Theory:25%,Problem:75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
15	0	0	9	6	0.00	0.00	60.00	40.00	National

Title of the Paper : BUSINESS STATISTICS	Credit : 5
Course : B.Com	Core : 4
Semester : II	Time : 3 hours
Hours Per Week : 6	Maximum : 75 marks
	Code : 18UCM2CC4

Objective	<ul style="list-style-type: none"> To train the students in the basics of Statistics. To apply the concepts of Statistics in optimization in Business Situations.
Unit-I	Introduction of statistics- Tabulation - Classification – Diagrams- graphs.
Unit – II	Measure of Central Tendency: Mean-Median-Mode-Geometric Mean-Harmonic Mean.
Unit – III	Measures of Dispersion : Range -Quartile deviation – Mean deviation – Standard deviation –Co-efficient of variation.
Unit – IV	Correlation – Co-efficient of concurrent deviation-Regression analysis-Time Series Analysis.
Unit – V	Index numbers– Price Index numbers - Cost of living index number.

Text Book:

1. Statistics – R.S.N. Pillai&Bhagavathi, Sultan chand publications.

ReferenceBooks :

- 1.S.C. Gupta – Fundamentals of Statistics - Sultan chand& Sons, Delhi.
- 2.D.N. Elhance – Fundamentals of Statistics – KitabMahal, Allahabad.
- 3.V.K. Kapoor – Operations Research Techniques for Management - Sultan chand&Sons,Delhi.
- 4.Statistical methods – S.P. Gupta, Sultan chand Publications
(Theory: 25%,Problem: 75%)

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
22	0	0	0	22	0.00	0.00	0.00	100.00	Global

Title of the Paper : BUSINESS ECONOMICS	Credit : 3
Course : B.Com	Allied : 2
Semester : II	Time : 3 hours
Hours Per Week : 4	Maximum : 75 marks
	Code : 18UCM2AC2

Objective	<ul style="list-style-type: none"> To expose students to basic micro economic concepts and to apply economic analysis in the formulation of business policies. To use economic reasoning to problems of business.
Unit-I	Meaning of business economics- Nature of business economics - Scope of Business Economics – Micro& Macro - Basic Economic Problems - Market forces in solving economic problems - Circular Flow of Income and Expenditure.
Unit – II	Concept of Demand - Elasticity of Demand - Types - Revenue Concepts - Total Revenue- Marginal Revenue - Average Revenue and their relationship - Concept and Law of Supply - Factors Affecting Supply.
Unit – III	Production Function – Iso Quant curves – Scale of Production – Economic of large scale production – limitations.
Unit – IV	Accounting Costs - Economic Costs - Short Run Cost Analysis: Fixed Cost & Variable Cost - Total Cost Curves- Average Cost - Marginal Costs - Long Run Cost Analysis: Economies - Diseconomies of Scale - Long Run Average - Marginal Cost Curves.
Unit – V	Market structure - Equilibrium of Firm and Industry under Perfect

<p>Competition - Monopoly - Price Determination under Monopoly - Monopolistic Competition - Price and Output Determination under Monopolistic Competition.</p>
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Text Books:

1. Business Economics – Dr. S. Sankaran, Margam Publications, Chennai.

Reference books:

1. Textbook of Economic Theory - Stonier and Hague; LongmanGreen and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; AtharvaPrakashan, Pune.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
37	1	1	26	9	2.70	2.70	70.27	24.32	National

of the Paper : BUSINESS LAWS	Credit : 5
Course : B.Com	Core : 5
Semester : III	Time : 3 hours
Hours Per Week : 6	Maximum : 75 marks
	Code : 18UCM3CC5

Objective	To make the students aware of the legal environment and to know the various Provisions of Important Acts relevant to the Indian business.
Unit-I	Definition of Mercantile law-scope of Mercantile Law –Growth and Sources of Mercantile Law –Nature - Kinds of Contracts: Valid contract-Voidable contract -Offer and acceptance –Consideration – Capacity of Parties –Free Consent – Legality of object –Void Agreements –Contingent Contracts.
Unit – II	Performance of Contracts –Discharge of Contracts –Remedies for Breach Including Specific Performance –Quasi Contracts.
Unit – III	Law of Agency –Classification of agents –Creation of agency – Rectification –Rights and duties of agents –Personal liability of agent.
Unit – IV	Sale and Agreement to sell –Caveat Emptor –Conditions -Warranties- Transfer of Ownership –Sale by non-owners –Rights an unpaid vendor.
Unit – V	Law of Insurance-General Principles applicable to Insurance –Types of Insurance – Features.

Text Book:

1. Mercantile Law –M.Chukla, S.Chand& Co

Reference Books:

1. Mercantile Law Batra and Kaltra –Tata McGraw Hill Company
2. Mercantile Law –M.C.Kuchal, Vikas Publishing House
3. Mercantile Law with Industrial Law –S.P.Iyengar and B.K.Goyal, R.Chand& Co.,

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	0	30	4	0.00	0.00	88.24	11.76	National

Title of the Paper	: COST ACCOUNTING	Credit	: 5
Course	: B.Com	Core	: 6
Semester	: III	Time	: 3 hours
Hours Per Week	: 5	Maximum	: 75 marks
		Code	: 18UCM3CC6

Objective	<ul style="list-style-type: none"> • To enable the students to understand the principles and the procedures of cost accounting and to help them to apply it in a practical situation. • To Provide cost effective operational efficiency when they become employees or entrepreneurs
Unit-I	Cost accounting- cost concepts – Methods - Techniques – Cost unit – Cost centers – Cost sheets.
Unit – II	Materials cost – Issue of materials –Methods-levels of stock
Unit – III	Labour cost - Methods –Variances-Labour turnover.
Unit – IV	Overheads :Direct material cost, Direct labor cost, Direct labor hour ,Machine hour rate method -Apportionment- Absorption
Unit – V	Methods: Job costing- Contract costing- Process costing- (Normal loss, Abnormal loss and gains only) – Operating costing.

Text Book:

1. S.N. Maheswari, (Latest Ed.), Cost Accounting, S.Chand& Co, New Delhi.

Reference Books:

1. Alex K (2012), Cost Accounting, Pearson Education, New Delhi.

2. Saxena&Vashist, (Latest Ed.), Cost Accounting, S,Chand and Co, New Delhi.
3. Tulsian PC (2007), Fundamentals of Cost Accounting, Tata McGraw Hill, New Delhi

(Theory: 25%,Problem:75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
22	0	0	14	8	0.00	0.00	63.64	36.36	National

Title of the Paper : BANKING THEORY, LAW & PRACTICE Course : B.Com Semester : III Hours Per Week : 5	Credit : 4 Allied : 3 Time : 3 hours Maximum : 75 marks Code : 18UCM3AC3
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Objective	To learn and understand the structure and functioning of Banking system, Central bank and Commercial banks in India.
Unit-I	Meaning and definition of banker & Customer- General and special relationship between banker and customer –Rights to honor the cheque-wrongful dishonor and its consequences-Maintain secrecy of customers account.
Unit – II	Commercial banks –Universal Banking –Management of Deposits - Classification of Deposit accounts - nature of Deposit accounts – Advances- Types of Advances- Lending practice – principles of sound bank lending.

Unit – III	Central bank – Reserve Bank of India –Objectives –organization – functions – monetary policy – credit control measures and their effectiveness.
Unit – IV	Negotiable Instruments– Definition – features –Promissory note- Bill of exchange -Cheque –Holder and holder in due course -crossing of a cheque- types of crossing – Endorsement- Negotiation & Dishonor and discharge of negotiable instrument- Protection of Collecting Banker &Paying Banker
Unit – V	E-Banking – Meaning – benefits – Electronic transfer:-NEFT – ECS (Credit and Debit)-RTGS – Internet banking- Mobile banking – Plastic money - Demat account.

Text Book:

1.Banking Theory, law & Practice, K.Garden and N.Natarajan,
Himalaya Publication

Reference Books:

1.Tannan’s Banking law and Practice in India, M.S.Ramaswamy, Sultan Chand & Sons New Delhi.
2.Banking theory, Law & Practice, S.M.Sundaram, Sri Meenakshi Publications, Karaikudi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
44	0	1	26	17	0.00	2.27	59.09	38.64	National

Title of the Paper : INTRODUCTION TO ACCOUNTANCY	Credit : 2
Course :B.Com	NME : 1
Semester : III	Time : 3 hours
Hours Per Week : 2	Maximum : 75 marks
	Code :18UCM3NME1:1

Objective	At the end of the course students shall have an understanding of basic accounting concepts and shall have acquired skills in preparing various accounts.
Unit-I	Meaning of Accounting- Book keeping – Differences -Relationship – Concepts – conventions – Accounting terms – Difference between single entry and Double entry Accounting.
Unit – II	Principles of double entry – Journal – Recording the transactions in the books of Prime entry – Relation between Journal and Ledger.
Unit – III	Ledger – sub divisions of Ledger – Ledger posting .
Unit – IV	Meaning of Trial Balance — Differences between Trial Balance and Balance Sheet – Items to be debited and credited in the Trail Balance – Preparation of Trial Balance without Ledger.
Unit – V	Capital and Revenue expenditure – Capital and Revenue Incomes – Preparation of Manufacturing Account – Final Accounts without Adjustments.

Text Book:

1. Principles of Accountancy – K.L. Nagarajan, N. Vinayagam, P.L. Mani - Eurasia Publishing House (PVt) Ltd, Delhi.

Reference Books:

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press.
2. Principles of Accountancy – C. B. Gupta- Sultan Chand & Sons.

(Theory: 25%, Problem: 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	0	23	0.00	0.00	0.00	100.00	Global

Title of the Paper	: MANAGEMENT CONCEPTS	Credit	: 2
Course	: B.Com	NME	: 1
Semester	: III	Time	: 3 hours

Hours Per Week :2	Maximum : 75 marks Code :18UCM3NME1:2
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Objective	At the end of the course, students shall be able to understand the various principles that govern the applications of commerce and management.
Unit-I	Definition of management - functions of management – contributions of Taylor -Henry Fayol- Elton Mayo- Gilbreth- Maslow –PeterDrucker.
Unit – II	Planning : Nature - Purpose – Objectives – Types – Steps in planning – Limitations.
Unit – III	Meaning of Organizing –departmentation – delegation of authority.
Unit – IV	Meaning of Communication– Characteristics – Process – Types – Barriers to communication – Effective communication.
Unit – V	Leadership: Meaning – characteristics – types – theories of leadership. Motivation: Meaning– theories of motivation: - Maslow-McGregor X & Y theories.

Text Book:

1. Principles of Management – L.M.Prasad

Reference Books:

1. Principles of Management – Sherlekar
2. Essentials of Management – Koontz and O’ Donnel

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
29	2	2	6	24	6.90	6.90	20.69	82.76	Global

Title of the Paper : FINANCIAL MANAGEMENT	Credit : 5
Course : B.Com	Core : 7
Semester : IV	Time : 3 hours
Hours Per Week : 5	Maximum : 75 marks
	Code : 18UCM4CC7

Objective	To make the students to know about financial management by studying theory and solving practical problems.
Unit-I	Financial Management: Meaning-Scope -Profit & Wealth Maximization-Concepts in Valuation -Time Value of Money - EMI calculation -Risk and Return -Cost of Capital -Cost of Debt -Cost of Equity- Cost of Retained Earnings -Weighted Average Cost of Capital.
Unit - II	Financial Planning: Scope -Capital Structure - Net Income Approach -Net Operating Income Approach -MM Approach -Arbitrage Process -Traditional Approach -Capital Structure Planning-Objectives-Factors affecting capital Structure -Optimum Capital Structure.
Unit - III	Leverage: Operating Leverage -Financial Leverage -Impact of financial leverage - Combined Leverage -Types -Significance.- Dividend Policy: Importance of Dividend Policy-Factors affecting Dividend Policy -Types of Dividend Policy:Walter's Model, Gordon's Model,MM -Hypothesis -Theories -Relationship With Value of Firms -Stock Dividend.
Unit - IV	Capital Budgeting: Importance - Methods of Capital Budgeting - Payback Period-Discounted Cash Flow-Internal Rate of Return-Net Present Value-Profitability Index Methods -Accounting Rate of Return.
Unit - V	Working Capital Management: Importance of Working Capital Management-Types of Working Capital.-Receivable Management: Credit Standards -Credit Policies -Inventory Management-Retail Inventory Management.

Text Book:

1. Elements of Financial Management By -S.N.Maheswari, Sultan Chand & Sons.

Reference Books:

1. Financial Management by R.K.Sharma, Kalyan Publishers
2. Financial Management by Kulkarni

(Theory 40%,Problem 60%)

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
51	0	0	0	51	0.00	0.00	0.00	100.00	Global

Title of the Paper : BUSINESS COMMUNICATION	Credit : 3
Course : B.Com	Allied : 4
Semester : IV	Time : 3 hours
Hours Per Week : 5	Maximum : 75 marks
	Code : 18UCM4AC4

Objective	To understand the concept, process and importance of communication. To gain knowledge of media of communication and to develop skills of effective communication-both written and oral.
Unit-I	Introduction to communication – Meaning -process – Functions – objectives– Importance – Essentials of good communication – Communication barriers – Overcoming communication barriers.
Unit – II	Written communication – Oral communication – Face to face communication – Silence – Difference between Written and Oral communication - Merits of each type -limitations of each type.
Unit – III	Business Letters- Qualities of Business Letters -Need -Functions – Layout of Business letters – Kinds of Business Letters – Essentials of effective correspondence.
Unit – IV	Drafting of Business Letters – Enquiries -Replies – Placing orders - fulfilling orders – Complaints – Sales Letters – Circular Letters – Application for employment – Report writing-Notices- Agenda - Minutes of the Meetings – Memos.
Unit - V	Electronic communication–Importance of Electronic communication - Merits &Demerits of Electronic communication -Uses of Internet -Uses of Intranet -Teleconferences -Press conference – demonstration -Radio recording-The Art of Listening – Principles of Good Listening.

Text Book:

1. Business communication – K.K. Sinha, Galgotia Publishing company, NewDelhi

Reference Books:

1. Effective Business English & Correspondence By M.S. Ramesh and Pattenshetty, R.Chand & Co.
2. Business Correspondence & Report Writing By Sharma and Krishna Mohan, TMH.
3. Business Communication By Rajinder Pal and Korla Halli, Sultan Chand & Sons.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
47	7	7	18	28	14.89	14.89	38.30	59.57	Global

Title of the Paper : HUMAN RESOURCE MANAGEMENT Course : B.Com Semester : IV Hours Per Week : 4	Credit : 4 Allied : 5 Time : 3 hours Maximum : 75 marks Code : 18UCM4AC5
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Objective	To know about the different functions of organization and the Human Resource Processes that are concerned with planning, Recruiting and Training.
Unit-I	HRM: Concept-Importance-Functions-Role-Successful implementation of Human Resources management -limitations- Personnel management Vs HRM -Challenges before HRM – Strategic HRM.
Unit – II	Human Resources Planning - Objectives of HRP-Different levels of HRP-Process-Factors influence estimation of Human Resources- Recruitment-Policy-Sources of Recruitment- Selection procedure – Promotion-Types of Promotion -demotion policy- Transfer policy.
Unit – III	Performance Appraisal-Features of Performance Appraisal - Objectives of performance Appraisal- Process- Performance Appraisal Methods- Uses -limitations of Performance Appraisal.
Unit – IV	Training & Development-Need-Objectives-Importance-Training Methods-Evaluation of Training Programme – Essentials of good training program-Theories of Motivation.
Unit – V	Wages & Salary Management-Methods of wage payments-Employee Remuneration -Factors determining the remuneration- Profit sharing-

Fringe Benefits-Employee services-Wages &Salary Administration.
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Text Book:

1.Human Resource Management - L.M. Prasad – Sultan Chand & sons.
Management.

Reference Books:

- 1.EdwinFlippo - Personnel Management
- 2.BiswanathGhosh - Human Resource Development and Management ,Vikas
- 3.C.S.Venkatraman and Srivatsava – Personnel Management and Human Resources.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
45	0	2	21	24	0.00	4.44	46.67	53.33	Global

Title of the Paper : PRINCIPLES OF COMMERCE	Credit : 2
Course : B.Com	NME : 2
Semester : IV	Time : 3 hours
Hours Per Week : 2	Maximum : 75 marks
	Code : 18UCM4NME2:1

Objective	At the end of the course, students shall be able to understand the various principles that govern the applications of commerce and Trade.
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Unit-I	Business-Characteristics-Divisions-Commerce-Importance-Objectives- Qualities of a good business man- Business systems-Economic systems – Capitalism- Socialism-Communism -Mixed Economy- Strategies of Mixed Economy.
Unit – II	Management-Levels-functions –Importance of management. Planning: Nature-Type. Organizing: Importance-Principles-Types-Staffing – Features - Principles of Direction- Leadership: Types of leader-Qualities of a good leader-Communication – Elements-types.
Unit – III	Recruitment- Methods-procedures for recruitment-Training –Types-Methods-Essentials of training program.
Unit – IV	Marketing concept- Marketing functions- Marketing Mix- Buyer Behavior-Marketing Research.
Unit – V	Social responsibilities of a Business firm & Public enterprise - Objectives- Problems- Public utilities –Management of public Utilities

Text Book:

1. Y.K. Bhushan – fundamentals of Business Organization and Management Revised Edition – 2001, Sultan Chand &Co.,New Delhi.

Reference Books:

1. C.B.Gupta – Business Organization and management, Sultan Chand,New Delhi
- 2.Business Organisation and Management – Reddy Galson
- 3.Business organization and Management – Shukla, S.Chand& company.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
46	2	2	23	24	4.35	4.35	50.00	52.17	National

Title of the Paper : STOCK MARKET PRACTICES	Credit : 2
Course : B.Com	NME : 2
Semester : IV	Time : 3 hours
Hours Per Week : 2	Maximum : 75 marks
	Code : 18UCM4NME2:2

Objective	To learn and understand the Basic concepts of stock market trading.
Unit-I	Capital Market –Need - Importance – Structure – Primary market - Secondary market.
Unit – II	New issue market –Investment decision by the Investors -Functions – Methods of issue.
Unit – III	Stock market- Growth of stock exchange in India-Functions of stock exchanges.
Unit – IV	OTCEI-Paid up capital of OTCEI - NSE – Listing of securities – Procedures-Advantages of listing – Screen based trading – Demat accounts –Mechanics of trading in stock exchanges.
Unit – V	Registration of stock brokers - Role of merchant bankers – Kinds of brokers- Speculation.

Text Book:

1. V.A. Avadhani : Indian Capital Market, HPH.

Reference books :

- 1.P.N.Varshney: Indian financial system.
- 2.Punidhavadhipandiyan: security analysis and portfolio management.
- 3.V.K.Bhalla,Security Analysis &Portfolio Management.

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
26	0	0	26	0	0.00	0.00	100.00	0.00	National

Title of the Paper : PERSONALITY DEVELOPMENT	Credit : 2
Course : B.Com	Skilled : 1
Semester : IV	Time : 3 hours
Hours Per Week : 2	Maximum : 75 marks
	Code : 18UCM4SBE1

Objective	To make the students aware about dimensions of personality and its application in corporate sector. To make the students aware about the importance of communication in personality development.
Unit-I	Personality-Perception-Personality Factors-Factors of association-Personality relationship at home-Friends-Educational factor-Situational Factors- Conditional-Genetic- compulsory- Spiritual-Public relations factors
Unit – II	Communication skills-Body language-Inter personal communications–Relationship- Leadership Skills – Team Building – Public Speaking.
Unit – III	Five Pillars of Personality Development - Introspection – Self Assessment – Self Appraisal – Self Development- Self Introduction.
Unit – IV	Stress Management-Symptoms of stress – Positive effect of stress-Negative effect of stress- Emotional management – methods.
Unit – V	Personality Formation Structure - Mind mapping-Competency mapping- 360* assessment-Types of persons-Extrovert- Introvert-Ambivert person .

Text Book:

1. Personality Development – Rajiv K. Mishra & Ruba Rao

Reference Books:

1. 7 Habits of highly effective people-Stephen Covey
2. You can win-Shiv Khera –McMillan India ltd.
3. Management thoughts-PramodBatra.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	0	0	7	32	0.00	0.00	17.95	82.05	Global

Title of the Paper : INCOME TAX LAW & PRACTICE Course : B.Com Semester : V Hours Per Week : 5	Credit :4 Core :8 Time : 3 hours Maximum : 75 marks Code :18UCM5CC8
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Objective	To make the students to gain knowledge of income tax and legal provisions in its application
Unit-I	Meaning of income – Important Definitions under the income tax act – Scope of total income – Residential status – Income exempted from tax-Classification of exempted income.
Unit – II	Heads of income - salaries – allowances – perquisites -valuation – Different forms of salary – other related provisions – Gratuity – Pension – Computation of pension – Provident Fund.
Unit – III	Income from house property –Annual value – Deduction from annual value – Computation under different circumstances
Unit – IV	Income from business– Admissible expenses-Inadmissible expenses – General deductions – Principles -Assets eligible for depreciation-provisions relating to depreciation-Deemed business profit chargeable to tax – Computation of income from business - Computation of income from profession.
Unit - V	Income from capital gains – short term capital gains-long term capital gains -Transfer of capital assets - Certain transition not included as transfer (Exemption under Section 54) – Income from other sources –

Computations – Grossing up – Clubbing of income – Set off and carry forward – VAT-Provision concerning advanced tax deducted source.

Text Book: (Problem 75%, theory 25%)

1. Income tax law and Practice – T.S. Reddy Prasad and HariPrasad Reddy, Margham Publications.

Reference Books :

1. Income tax Law and accounts – H.C. Mehrotra, Sultan chand& Sons.
2. Income taxlaw and Practice- V. P. Gaur & D. P. Narang, Kalyani Publishers.
3. Income taxlaw and Practice – Dr. N. Hariharan , Tata M. C. GrawHill.
4. Guide to Direct taxes – Dr. Bhagvathi Prasad, Tax man Publishers

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	5	38	0	0.00	11.63	88.37	0.00	National

Title of the Paper : MANAGEMENT ACCOUNTING	Credit :5
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42	0	5	23	14	0.00	11.90	54.76	33.33	National
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Title of the Paper: ENTREPRENEURSHIP		Credit	:5
DEVELOPMENT		Core	:10
Course	: B.Com	Time	: 3 hours
Semester	: v	Maximum	: 75 marks
Hours Per Week	: 5	Code	: 18UCM5CC10

Objective	To provide the knowledge to the students regarding entrepreneurship – projects and related issues
Unit-I	Entrepreneurship – Meaning – Qualities of entrepreneurship – Types of entrepreneurship-Functions of entrepreneurship – Role of entrepreneurship in economic development-Women entrepreneur-Rural entrepreneurship- Problems of women entrepreneur-.Social responsibilities in entrepreneurship- Entrepreneurial mobility.
Unit – II	Entrepreneurial environment - Factors affecting Entrepreneurial growth -Competences -Entrepreneurial motivation – Barriers to entrepreneurial development
Unit – III	Institutional finance to Entrepreneurs – Commercial banks – SFC – SIDC – SIPCOT – TIC – SIDBI.
Unit – IV	Project management – Sources of business idea- Opportunity analysis-Ideation techniques- Project classification – Project identification – Project formulation stages – Project report – Project appraisal
Unit - V	Incentives and subsidies – Incentives to small scale industries– Incentives to industrial units located in backward areas – Transport subsidies – Seed capital assistance – Taxation benefits to SSI.

Text Book:

1. Entrepreneurial development – C. B. Gupta and Srinivasan

Reference Books:

1. Dynamics of entrepreneurial development – Vasanthdesai – Himalaya Publishing house , New Delhi.
2. Entrepreneurial Development-Dr.P.Saravanavel
3. Entrepreneurial Development-Dr.V.Balu.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
37	3	26	10	1	8.11	70.27	27.03	2.70	Regional

Local-Green, Regional-Pink, National-Blue, Global-Brown

Title of the Paper : AUDITING Course : B.Com Semester : V Hours Per Week : 5		Credit :5 Core :11 Time : 3 hours Maximum : 75 marks Code : 18UCM5CC11
Objective	To Provide knowledge about basic ideas of auditing and the procedure for conducting company audit	
Unit-I	Introduction –Definition – Evolution – Objectives – Advantages - Limitation of Auditing –General Audit-Specific audit - Continuous audit -Periodical audit-Auditing Vs Book-Keeping.	
Unit – II	Audit Planning –Considerations- organization of audit – Audit program – Audit Files- Audit note book – Working papers – Routine checking – Evidence -Testing.	
Unit – III	Vouching– Vouching of cash transaction -Vouching of trading transaction –Vouching Vs Routine Checking- Verification of assets - Valuation of assets - Verification of liabilities - Valuation of liabilities	
Unit – IV	Audit of limited companies –Auditor qualification -Disqualification – Appointment –Reappointment of auditor- Removal – Remuneration – Rights – Duties – Powers of an auditor – Audit of balance sheet of a company- Auditor’s liabilities	
Unit - V	Audit report – Types – Content of audit report –Title of audit report- Reserve - Difference between general reserve and provision – Sinking fund – Reserve fund – Capital reserve – Secret reserve – Auditor’s duty in connection with reserves.	

Text book:

1. Auditing – B. N. Tandon S. Sudarsanam and S. Sundhabhu,

Reference Books:

1. Auditing – Jagdish Prasad
2. Auditing - Spicer & S. Peglar

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %
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	Local	Regional	National	Global	Local	Regional	National	Global	
52	0	4	48	0	0.00	7.69	92.31	0.00	National

Local-Green, Regional-Pink, National-Blue, Global-Brown.

Title of the Paper : COMPANY LAW & SECRETARIAL PRACTICE Course : B.Com Semester : V Hours Per Week : 4		Credit : 4 Major : 1 Time : 3 hours Maximum : 75 marks Code : 18UCM5MBE1:1
Objective	To learn about company formation and facilitate the students to understand company secretarial duties.	
Unit-I	Definition of a company – Characteristics – Kinds of companies – Incorporation of companies – Procedures.	
Unit – II	Memorandum of Association- Articles of Association – Alteration – Prospectus – Company Secretary – Appointments – Types.	
Unit – III	Shares – Types – Transfer -Transmission of shares – Allotment- Premium-Discout-Forfeiture - Re-issue of Shares.	
Unit – IV	Meetings – Kinds – Notice – Quorum- Minutes-Voting-Proxy -Agenda – Secretarial duties regarding meetings.	
Unit - V	Winding Up – Modes of Winding up.	

Text Book :

1. Company Law & Secretarial Practice – N. D. Kapoor.

Reference Book :

1. Company Law & Secretarial Practice – P. K. Gupta
2. Company Law & Secretarial Practice – K. C. Garg, R.C. Chawla, Vijay Gupta
3. Manual of Secretarial Practice - B. N. Tandon

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	0	0	32	0	0.00	0.00	100.00	0.00	National

Title of the Paper : INSURANCE Course : B.Com Semester : V Hours Per Week : 4		Credit :4 Major :1 Time : 3 hours Maximum : 75 marks Code : 18UCM5MBE1:2
Objective	To learn and understand the basic concepts and Various types of Insurance	
Unit-I	Insurance–Scope – Objectives -Purpose -Need for Insurance – Principles of Insurance – Globalization of Insurance Business - Insurance contract- Insurance to society.	
Unit – II	Risk & Insurance –Characteristics of risk- Risk Management by Individuals - Risk Management by Corporations – Insurance Industry in India – Regulation of Indian Insurance Industry – Role of IRDA – Public participation in the insurance sector- Private participation in the insurance sector.	
Unit – III	Life Insurance –Features of Life Insurance contract- Practical Aspect of Life Insurance – Introduction to General Insurance-Fire-Marine-Health-Rural-Social-Miscellaneous Insurances	
Unit – IV	Procedure for becoming an agent- Pre requisites for obtaining a license – Fair practice code – Unfair practices – Appointment – Termination – Revocation – Suspension of an agent.	
Unit - V	Functions of Insurers - Organization of Insurers – Product design and	

Development – Underwriting – Claims management – Insurance Pricing – Actuarial Science – Insurance marketing – Marketing strategies of insurance marketing.

Text Book:

1. Insurance and Risk management – Dr. P.K. Gupta., Himalaya Publications.

Reference Book:

1. Insurance Principles and practices – M.N. Mishra, S. Chand Publications.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
46	0	9	34	3	0.00	19.57	73.91	6.52	National

Local-Green, Regional-Pink, National-Blue, Global-Brown

Title of the Paper : E – COMMERCE	Credit :2
Course : B.Com	Skill :2
Semester : V	Time : 3 hours
Hours Per Week : 2	Maximum : 75 marks
	Code : 18UCM5SBE2

Objective	To expose the students in IT field with commerce To train the students in the web technologies to create E commerce solution.
Unit-I	E-Commerce – Types – E commerce World at the large – E commerce case studies- Intel-Amazon
Unit – II	Electronic Mail – The x-400 Message Handing System – Internet addresses – Multipurpose internet Mail Extension – X- 500 - Directory Services – e mail User Agent.
Unit – III	EDI – Cost - Benefits – Components of EDI systems – EDI implementation Issues - EDIFACT -EDIFACT Message structure .
Unit – IV	Cyber security – cyber attacks – Hacking – SSL – Authentication - Assurance of data integrity – cryptographic based solution – Digital signatures – VPN
Unit - V	Electronic Payment systems – Payment Gateway – Internet banking – The SET Protocol – E – cash – E- Cheque – Elements of electronic payment .

Text Book:

1. E- Commerce the cutting edge of Business 2 Edition by Kamalesh K Balaj, Debjani Nag – Tata McGraw Hill.

Reference Book:

1. Frontiers of E – Commerce By Ravi kalakota and Andrew B. Whinston – Pearson Education.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
36	0	0	0	36	0.00	0.00	0.00	100.00	Global

Local-Green, Regional-Pink, National-Blue, Global-Brown

Title of the Paper : MUTUAL FUNDS	Credit :2
Course : B.Com	Skill :3
Semester : V	Time : 3 hours
Hours Per Week : 2	Maximum : 75 marks
	Code : 18UCM5SBE3

Objective	To understand the basic concepts of mutual funds and the regulation of RBI
Unit-I	Concepts of Mutual funds -Evaluation of mutual funds – Role of mutual funds – Types of mutual funds.
Unit – II	Legal structure of mutual funds – Rights and responsibilities of market constituents – Funds mergers -Scheme takeovers.
Unit – III	Role of regulation in India – RBI-SEBI - Rights of the investors - Obligation of the investors
Unit – IV	Accounting of mutual fund – NAV Computation – Pricing of units – Valuation of mutual funds

Unit – V	Distribution channel – Direct marketing - Indirect marketing channel – Broker -Underwriters– Mutual funds schemes in India-Invest in mutual fund online in India
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Text Book:

1. Financial instrument and services – Nalinipravatripathy, prentice hall of India

Reference Books:

1. Mutual Funds – Mark Mobius – John Wiley & Sons
2. Financial Services – M.Y. Khan, Tata McGraw Publications Co Ltd.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
24	0	5	15	4	0.00	20.83	62.50	16.67	National

Title of the Paper : CORPORATE ACCOUNTING	Credit :5
Course : B.Com	Core :12
Semester : VI	Time : 3 hours
Hours Per Week : 7	Maximum : 75 marks
	Code :18UCM6CC12

Objective	To enable the students to acquire knowledge and skills in accounting for changes in corporate structure.
Unit-I	Shares- Estimation of investment in shares- Issue of shares- Forfeiture - Reissue of shares- Issue of preference shares - Redemption of preference shares- Issue of debentures- Redemption of debentures
Unit – II	Preparation of Company Final Accounts - Company balance sheet preparation - Computation of managerial remuneration.-Valuation of goodwill- Valuation of Shares.
Unit – III	Amalgamation as Merger- Purchase - Methods of purchase considerations -Closing entries in the books of vendor company - Opening entries in the books of buying company as per AS 21 (Inter-

	company investments excluded).
Unit – IV	Holding company - Consolidated Balance sheet as per AS 21- Accounts of Holding companies (excluding inter-company holdings).
Unit - V	Liquidation –Statement of affairs-Deficiency accounts - liquidator’s final statement of receipt and Payments-Accounts of banking companies-Legal provisions-CRR.

Text Books:

1. T. S. Reddy and A. Murthy, (latest Ed.), Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. Shukla MC, Grewal TS & Gupta SC, (2006), Advanced Accounts, Volume II, S.Chand& Company Ltd., New Delhi.
2. Joseph. T, (2009), Corporate Accounting, the Tata McGraw - Hill Education Private Limited, New Delhi.

(Theory 25%,Problem 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
29	0	0	15	14	0.00	0.00	51.72	48.28	National

Local-Green, Regional-Pink, National-Blue, Global-Brown

Title of the Paper : FINANCIAL SERVICES	Credit :5
Course : B.Com	Core :13
Semester : VI	Time : 3 hours
Hours Per Week : 6	Maximum : 75 marks
	Code : 18UCM6CC13

Objective	To study about various financial services in India. To make the student well acquainted regarding financial market.
Unit-I	Indian Financial System - Overview of Indian Financial System --Role of Financial Intermediaries in Financial System-Role of SEBI - RBI as a Regulatory Authority-Insurance Development Regulatory Authority.
Unit – II	Introduction to Primary Markets & Secondary Markets -Nature – Classification of primary market- Role of money market in India-Commodity market-Commercial Papers-Certificate of Deposits- Bills of Exchange-Recent trend in Secondary market-Growth of stock exchange in India.
Unit – III	Financial Services in India - Factoring Services- Factoring in India-Cost and benefits of factoring- Forfeiting Services-Credit rating-Venture Capital- Methods of Venture Capital.
Unit – IV	Recent Trend in Accounting -Finance - Zero Base Budgeting- Inflation Accounting- Human Resource Accounting -Activity Based Costing-Mergers and Acquisitions.(Theory only)
Unit - V	Mutual funds – Need-Advantages -Types of mutual funds – Classification of mutual funds – Regulation of SEBI on mutual funds – Performance of private sector mutual funds – Details of assets under management of mutual funds.

Text Books:

I.M Pandey – Financial Management

Reference Books:

1. P.C Pardeshi -Business Finance
2. Khan and Jain – Financial Management
3. Prasanna Chandra – Financial Management
4. Kohak M.A – Financial Services
5. Prof. SatishInamdar – Financial statement and Analysis

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	0	0	38	1	0.00	0.00	97.44	2.56	National

Local-Green, Regional-Pink, National-Blue, Global-Brown

<p>Title of the Paper : COMPUTER APPLICATIONS TO BUSINESS (With Practicals) Course : B.Com Semester : VI Hours Per Week : 6</p>	<p>Credit :5 Core :14 Time : 3 hours Maximum : Theory60 Marks Practical 40 marks Code : 18UCM6CC14</p>
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Objective	To make students to understand about the computer both in theory and practical
Unit-I	Computers-Generation – Characteristics – Areas of applications – Hardware - Software – Operating system – Introduction to windows 1998.
Unit – II	Word process with Ms word – Starting Ms word – working with word document – working with text, tables – printing document – starting Ms Excel- working with Excel work book
Unit – III	Power point – Starting power point – Working with power point – Working with different view – Designing - Presentations – creation animation slides – Introduction to Ms access.
Unit – IV	Introduction to tally – fundamentals of computerized accounting - computerized accounting Versus Manual accounting – introduction to vouchers
Unit - V	Introduction to inventory – Introduction to cost – Budgetary controls –

26	1	1	15	11	3.85	3.85	57.69	42.31	National
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Local-Green, Regional-Pink, National-Blue, Global-Brown

Title of the Paper : LABOUR LAWS	Credit : 4
Course : B.Com	Major : 2
Semester : VI	Time : 3 hours
Hours Per Week : 5	Maximum : 75 marks
	Code : 18UCM6MBE2:2

Objective	To understand the aspects of trade union, Wages, Insurance and disputes related to Industries.
Unit-I	Labour Laws and Constitutions – Constitutional limitations- Law of welfare & working conditions – International labour organization- Objectives-Trade Union Act 1926: Features-Payment of Bonus Act 1965: Scope- Feature-Calculation of amount payable as bonus-Eligibility of bonus & its Payments- Penalties.
Unit – II	The Minimum Wages Act 1948: Important Definitions-Object- Scope of legislation- Fixation of minimum rates of wages- Procedure for fixing and revising minimum wages-Advisory board- Revision of minimum wages- Minimum rate of wages.
Unit – III	The Industrial Disputes Act 1947: Important Definitions- Object-Significance of the Act- Role of the Act- Types of Strike-Wages for strike period - Authorities under the act – Duties of the Act- Reference of disputes.
Unit – IV	Employees State Insurance Act 1948: Important Definitions- Object-Functions- Registration of factories and Establishments under this Act-Administration of Employee’s State Insurance Scheme(ESI) – ESI Corporations- Standing Committee – Powers.
Unit – V	The Factories Act 1948: Important Definitions – History of the legislation - Object –Powers of the Act- Elements of factory-Applicability of the Act- Scheme of the Act.

Text Books:

1. Mercantile Law with Industrial Law by S.P.Iyengar& BK Goyal – R.chand& co.,

Reference Books:

1. Mercantile Law with Industrial Law by N.D.Kapoor.
2. Industrial Law – Taxmann’s Publication.
3. Corporate Laws – N.D.Kapoor.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	0	43	0	0.00	0.00	100.00	0.00	National

Title of the Paper : RETAIL MANAGEMENT	Credit : 4
Course : B.Com	Major : 3
Semester : VI	Time : 3 hours
Hours Per Week : 5	Maximum : 75 marks
	Code : 18UCM6MBE3:1

Objective	To Provide the knowledge regarding functioning of retail business
Unit-I	Meaning and Definition of retailing – Elements - Types of retailing – Factors responsible of retailing in India – Current trends of retailing – Growth of retail industry in all over the world – Future of retail in India
Unit – II	Types of retailers – Functions of retailer – Role of retailer in quality retailing – Classification of retail institution.
Unit – III	Store branding – Branding strategies – Branding -retailing management in India – Merchandise planning -forecasting –The merchandise mix – Factor affecting the merchandise mix– logistics - Logistics management
Unit – IV	Retail pricing – Factors affecting on retail pricing strategy – Pricing for services – Consumer responses to prices.
Unit – V	Understanding customer expectations-The key for performance in services marketing – The molecular model of services – service quality as support for performance in marketing - services customer relationship management – Retail –E-tail customers service – Distinction between retailing and Electronic tailing .

Text book:

1. Retail management – Dr. R. K. Jain, Vayu Education of India New Delhi.

Reference Books:

1. Retailing Management – SwapnaPradhan
2. Retail Management – Gibson Vedamani

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
29	2	2	18	11	6.90	6.90	62.07	37.93	National

Local-Green, Regional-Pink, National-Blue, Global-Brown

Title of the Paper : EXPORT MARKETING	Credit :4
Course : B.Com	Major : 3
Semester : VI	Time : 3 hours
Hours Per Week : 5	Maximum : 75 marks
	Code : 18UCM6MBE3:2

Objective	To make the students in aware of export marketing practices.
Unit-I	Export marketing- Meaning – Objectives – Scope – Importance of

	export trade – Distinguish between internal trade and international trade – Problems faced by exporters.
Unit – II	Features and functions of export marketing – Sources of market information – product planning – quality control – Export pricing – Export marketing channels – Strategy formulation.
Unit – III	Steps involved in export – Confirmation of order – production of goods – Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO certificates.
Unit – IV	Multinational corporations – Features – Classifications – Role of MNCs in developing countries – Threats faced by exporters.
Unit – V	International financial markets – EXIM bank – Exchange rate mechanism – Export Credit Guarantee Corporation(ECGC)

Text book:

1. Export marketing – Balagopal, T.A.S., Himalaya Publications.

Reference Books:

1. Export marketing – Rathor, B.S., & Rathor, J.S., Himalaya Publications.
2. International Trade and Export Management – Francis Cherunilam.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	0	0	6	27	0.00	0.00	18.75	84.38	Global

Local-Green, Regional-Pink, National-Blue, Global-Brown

THANTHAI HANS ROEVER COLLEGE, (AUTONOMOUS)

PERAMBALUR – 621 220

M.Com., Commerce Course structure Under CBCS Pattern 2018 Onwards

Semester	Course Code	Course	Course Title	Hours/Week	Credit	Exam Hours	Marks		Total
							Int	Ext	
I	18PCM1CC1	Core Course I	Managerial Economics	6	4	3	25	75	100
	18PCM1CC2	Core Course II	Financial Management	6	4	3	25	75	100
	18PCM1CC3	Core Course III	Human Resources Management	6	4	3	25	75	100
	18PCM1CC4	Core Course IV	Industrial & Corporate Laws	6	4	3	25	75	100
	18PCM1EC1 :1 (OR) 18PCM1EC1 :2	EC-1	Information Technology (or) Insurance Management	6	4	3	25	75	100
TOTAL				30	20		125	375	500
II	18PCM2CC5	Core Course V	Quantitative Techniques	6	5	3	25	75	100
	18PCM2CC6	Core Course VI	Strategic Management	6	5	3	25	75	100
	18PCM2CC7	Core Course VII	Computer Applications in Business(With Practicals)	6	5	3	40	60	100

	18PCM2CC8	Core Course VIII	Advanced Cost Accounting	6	5	3	25	75	100
	18PCM2EC2 :1 (OR) 18PCM2EC2 :2	EC-2	Security Analysis & Portfolio Management (or) Retail Management	6	4	3	25	75	100
TOTAL				30	24		140	360	500
III	18PCM3CC9	Core Course IX	Advanced Corporate Accounting	6	5	3	25	75	100
	18PCM3CC10	Core Course X	Research Methodology	6	5	3	25	75	100
	18PCM3CC11	Core Course XI	Entrepreneurial Development	6	5	3	25	75	100
	18PCM3CC12	Core Course XII	Organizational Behaviour	6	5	3	25	75	100
	18PCM3EC3 :1 (OR) 18PCM3EC3 :2	EC-3	Indirect Taxes (or) Personality Development	6	4	3	25	75	100
TOTAL				30	24		125	375	500
IV	18PCM4CC13	Core Course XIII	Management Accounting	6	5	3	25	75	100
	18PCM4CC14	Core Course XIV	E-Commerce	6	5	3	25	75	100
	18PCM4EC4 :1 (OR) 18PCM4EC4 :2	EC-4	Export Marketing (or) Supply Chain Management	6	4	3	25	75	100

	18PCM4EC5 :1 (OR) 18PCM4EC5 :2	EC-5	Project management (or) Advertisement & Sales Promotion	6	4	3	25	75	100
	18PCM4PW	Project	Project Work	6	4	-	-	-	100
TOTAL				30	22				500
GRAND TOTAL				120	90				2000

I SEMESTER

CBCS - CORE COURSE I
MANAGERIAL ECONOMICS

Code: 18PCM1CC1
Credit:4

Hours:6
Max:75Marks

Objectives: To make the Students to realize the usefulness of Economic tools, Principles and laws in Business Decisions.

Unit -I

Managerial Economics : Definition – Scope and Applications - Role of managerial economist - Demand Analysis and forecasting methods – Demand forecasting -Elasticity of Demand - Law of Supply.

Unit -II

Production Function – Return to scale – Economics of size and Capacity utilization – Break-even analysis – Cost Function – Short run cost, Long run cost – Output functions.

Unit -III

Price policies and Practices – Objectives of pricing policy- Pricing under perfect competition – Oligopoly and Monopoly – Pricing of durable products – Perishable goods – Price as a tool of competition.

Unit -IV

Profit management –Profit theories – Nature and Measurement of profit – Profit policies - Profit planning and forecasting.

Unit- V

Macro economics and Business – Business cycle and Business policies- Economic Forecasting for business – National Income Savings and Investment - Theory of Income distribution – Foreign Direct Investment.

TEXT BOOK:

1. Managerial Economics, R.L. Varshney and K.L. Maheswari, Sultan Chand & Co. Ltd., New Delhi.

2. Managerial Economics, S. Sankaran, Margham Publications.

REFERENCE BOOKS:

1. Managerial Economics, Joel Dean, Tata McGraw Hill, New Delhi.

2. Managerial Economics, Samuel, Paul and G.S. Gupta, Prentice Hall of India, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	1	5	12	14	3.12	15.62	37.5	43.75	Global

CBCS - CORE COURSE II
FINANCIAL MANAGEMENT

Code: 18PCM1CC2
Credit:4

Hours: 6
Max:75Marks

Objective: To acquire the advanced knowledge in financial Management and to gain Practical Experience in finance handling in Corporate Sectors.

Unit I

Financial Management: Meaning – Objectives – Advantages – Disadvantages – Scope of Financial Management – Financial Planning – Time Value of Money

Unit II

Form of capital – Capitalization – Capital Structure - Leverages- Types- Significance – EBIT – EPS analysis – Theories of Capital Structure – Determinants of optimum Capital structure.

Unit III

Cost of capital :Meaning – Importance – Determination of Cost of Capital – Problems of Cost of Capital – Computation of Cost of Capital – Cost of Equity, Preference, Debt and Retained Earnings – Weighted Average cost of capital.

Unit IV

Dividend Policy – Forms of Dividend – Dividend Theories -Determinants of Dividend – Stability of dividends - Forms– Working Capital Management - Need for Working Capital-Determinants - Estimation of Working Capital Requirements.

Unit V

Inventory Management : Meaning, Significance and Computation of EOQ – Cash Management – Management Of Receivables.

(Problem-80%,Theory-20%)

TEXT BOOKS:

1. Financial Management – S.N.Maheswari

1. Theory and Problems of Financial Management –

Khan Jain (20% Theory, 80% Problems)

REFERENCE BOOK:

1. Financial Management – P.V.Kulkarni, B.G.Sathyaprasa

2. Financial Management –Prasana Chandra 3. Financial Management-T.S.Reddy & A.Murthy

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
36	3	11	10	12	8.33	30.56	27.78	33.33	Global

CBCS-CORE COURSE III

HUMAN RESOURCE MANAGEMENT

Code: 18PCM1CC3

Credit: 4

Hours: 6

Max: 75Marks

Objective: To Understand the Concepts and Practices followed in Managing the People at Work

Unit I

HRM – Nature – Objectives –Importance – Scope – Principles - HRM as profession – Functions of HRM –Role & Functions of HR Manager - H.R.M. Vs Personnel Management- – H R Planning - Factors influencing HR Planning-Steps involved in HR Planning

Unit II

Recruitment - Sources of Recruitment - Selection-Methods-Sources of Selection- Uses Of Various Tests and Interview Techniques in Selection-Placement-Need for Training- Training Methods-Job Change-Promotion and Transfer.

Unit III

Job Analysis-Procedure for Job Analysis-Job Description-Job Specifications-Career Planning Development - Job enrichment – Job Evaluation – Objective and Steps in Job evaluation process – Advantages and disadvantages of Job evaluation.

Unit IV

Payment of Wages – Factors determining wages – Methods of Wage payments – Performance Appraisal – Importance and Problems – Methods of Appraisal-

Unit V

Motivation and Morale – Concept – Theories of Motivation – Recent Trend in HRM – Job Satisfaction – Factors affecting Job satisfaction – Labour Welfare – Principles and Benefits – Labour Welfare Measure to Employees

TEXT BOOK

1. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. S.S. Khanka, Human Resource Management, Sultan Chand & Co. Ltd., New Delhi.
2. L.M.Prasad, Human Resource Management, S.Chand, New Delhi.
3. Flippo, Personnel Management and Industrial Relations, McGraw Hill

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
48	15	7	8	18	31.25	14.58	16.66	37.5	Global

CBCS-CORE COURSE IV
INDUSTRIAL & CORPORATE LAWS

Code: 18PCM1CC4

Hours: 6

Credit:4

Max: 75Marks

Objective : To understand the importance of Corporate Law, understand the Prevention and Settlement of Industrial Dispute.

UNIT –I :

Provisions of Companies Act 1956 relating to Company Administration –Board of Directors – Manager - Managing Director –Provisions relating to various types of meetings and their related items - Recent Amendments in Companies Act.

UNIT –II :

Industries (Development and Regulation) Act, 1951 -Object –Definitions –Central Advisory Council –Development Council –Regulation of Scheduled Industries – Registration and Licensing – Foreign Exchange Management Act, 1999 – Definitions -Regulation and Management of Foreign Exchange .

UNIT –III :

The Industrial Dispute Act 1947- Meaning of Industrial Disputes -Individual -Collective Disputes, Provisions relating to Lay off , lockout, Retrenchment, Strikes, Closure - Machineries under the act for the Prevention and settlement of Industrial Disputes.

UNIT –IV :

The Essential Commodities Act, 1955 –Powers of Central Government to Control, Effect, Seizure and Confiscation –Consumer protection Act 1986 – Definition - Consumer Protection Council – Consumer Disputes -Redresses Agencies –**District Forum** –**State Commission** – National Commission

UNIT –V:

The Trade Union Act of 1926-Provision relating to registration of Trade union- Cancellation for Registration- Rights and Privileges of a Registered Trade Union -Duties and Liabilities – Amalgamation and Dissolution of Trade Unions.

TEXT BOOKS:

- 1.Company Law -N.D.Kapoor
- 2.Industrial Law - N.D.Kapoor

BOOK REFERENCE:

1. Bare Act of all relevant Legislations.
2. Corporate Laws and Secretarial Practice –N.D.Kapoor Sultan Chand and Sons,

New Delhi

3.Economic Legislation –Law & Practice –by U.K.Chandhary - Sultan Chand
& Sons New Delhi

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	2	32	0	0	5.88	94.11	0	National

CBCS-ELECTIVE COURSE 1
INFORMATION TECHNOLOGY

Code:18PCM1EC1:1
Credit: 4

Hours: 6
Max: 75Marks

Objective: To introduce knowledge about the computers and the OSs and to give information related to computer networks and communication technology.

Unit I: INTRODUCTION TO COMPUTERS

Introduction to Computer- Classification - Computer Architecture-Memory Unit.

Unit II: HARDWARE AND SOFTWARE

Input Device-Output Device-Computer Software-Operating System-Programming Language- Classification of Monitor Based on colour

Unit III: TELECOMMUNICATION

Introduction to Telecommunication-Functions- Computer Network-Communication Systems - Modulation

Unit IV: INTERNET AND INTRANET

Internet and worldwide Web-Electronic Mail-Intranets - Introduction to Multimedia

Unit V: APPLICATION OF INFORMATION TECHNOLOGY

Electronic Commerce-Hypermedia-Computer in Business & Industry-Home –Education & Training - Introduction to Virtual Reality

(Theory Only)

Books for Reference:

1. Alexis Mathew's Leon – Fundamentals of Information Technology

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
24	0	0	0	24	0	0	0	100	Global

**CBCS-ELECTIVE COURSE 1
INSURANCE MANAGEMENT**

Code:18PCM1EC1:2
Credit: 4

Hours: 6
Max: 75Marks

Objective : To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

UNIT I

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance &

Insurance Organization. - Insurance Contract. -Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India – Insurance organization in India – Profile of insurance company in India.

UNIT II

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Calculation of Premium- Surrender Value - Cover Note – Policy Conditions – Progress of Life Insurance Business in India.

UNIT III

Fire Insurance – Nature –Fire Insurance Contract – Kinds of Policies - Policies Conditions - Payment of Claims – Reinsurance - Double Insurance.

UNIT IV

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT V

General Insurance – Motor Insurance –Objectives – Importance - Burglary - Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property-Insurance – Cattle Insurance – Crop insurance – Medi claim – Overseas medi claim policy – Rural insurance in India – Insurance Regulatory and Development Authority Act, 1972 – IRDA Regulations 2000.

Text and Reference Books :(Latest revised edition only)

1.Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai. 2.NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice-Prentice Hall , New York.

2.M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi

4.Mark S. Dorfman-Introduction to Risk Management and Insurance-Prentice Hall, New York. 5.IRDA 1999.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	0	0	35	15	0	0	70	30	National

II-SEMESTER
CBCS-CORE COURSE V
QUANTITATIVE TECHNIQUES

Code: 18PCM2CC5
Credit: 5

Hours: 6
Max:75Marks

Objective: To gain knowledge on Quantitative techniques and its applications.

Unit I

Correlation and Regression – Karl-Pearson’s Correlation Coefficient, Partial Correlation coefficient, Multiple Correlation Coefficient - Regression Equations of two variables only.

Unit II

Probability –Binomial and Poisson distributions -Normal distributions (Simple Problems)

Unit III

Testing of Hypothesis – Sampling - large sample and small sample tests – student’s ‘t’ distribution - F-test - Chi-Square test - ANOVA

Unit IV

Transportation Problem-Assignment Problems- Analysis of variance

Unit V

Linear Programming Problem –Formulation – Solution by graphical Method-Simplex Method.

(Theory:20%, Problem:80%)

TEXT BOOKS

- 1.Statistical Methods by S.P.Gupta, Sultan Chand & Sons
- 2.Operations Research by Kanti Swarup & Others, Sultan Chand & Sons

BOOKS FOR REFERENCE

- 1.Business statistics and operations research by P.A.Navnitham, Jai Publishers
- 2.Applied Statistics, S.C.Gupta and V.K.Kapoor, Sultan Chand & Sons

Total Number of	Number of Topics Focus on	% of Topics Focus on	Course Category Based
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Topics									on %
	Local	Regional	National	Global	Local	Regional	National	Global	
21	1	3	4	13	4.76	14.28	19.04	61.90	Global

**CBCS-CORE COURSE VI
STRATEGIC MANAGEMENT**

Code: 18PCM2CC6
Credit: 5

Hour:6
Max:75Marks

Objective: To understand the analysis, formulation, implementation and evaluation of Management Strategies.

Unit –I

Strategic Management: Definition –Scope –Benefits –Process –Risks – Approaches –Models – strategic Change –strategic Leadership - Decision Making.

Unit –II

Situation analysis – SWOT analysis – Strategic factor analysis (SFAS)- Environmental scanning and Industrial analysis forecasting – Internal Scanning –Mission –Objectives – Stockholder Theory –Cyert and Marc Behavioral Theory –Objectives of Non-Profit Organizations –Social Responsibility and Business Ethics.

Unit –III

Strategy Formulation –Profit Strategy - Business Strategy – Corporate Strategy – Divisional Strategy – Portfolio Analysis–BCG Growth / share matrix – Strategic Choice - Development of Policies – Strategic Alliances.

Unit –IV

Strategy Implementation - Organization for action –Staffing – Leading - MBO –Total Quality Management – Functional Strategies –Growth Strategies –Diversification, Acquisition and Joint Venture –Recovery – Recession and Divestment Strategic

Unit –V

Strategic Control and Evaluation–Establishing Strategic control premise Control – Valuation Techniques – Managing Change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

TEXT BOOKS:

1.Business Policy and Strategic Management –Francis Cherunilam

BOOK REFERENCE:

1. Strategic Management –awareness and Changer John L.Thompson (Cheap man & Hall, 32 Second Main Road CIT East, Chennai –35
2. Strategic Planning and Management –P.K. GHOSH (Sultan Chand & Sons) New

Delhi.

3. Business Policy: Strategic Management\ - L.M.Prasad (Sultan Chand & Sons)
New Delhi

4. Strategic Management –Azad Kashmiri

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
47	0	5	15	27	0	10.63	31.91	57.44	Global

CBCS-CORE COURSE VII

COMPUTER APPLICATIONS IN BUSINESS

Code:18PCM2CC7

Credit: 5

Hour:6

Max:Theory:60 Marks

Practical:40Marks

Objective: To Make the Students to acquire, equip and apply the Knowledge of Computers.

Unit I

Introduction, Classification and Types of Computer, Evolution of digital Computers, components of digital Computers their Functions, Hardware and Software, Input and Output Devices, Low level Languages and High Level Languages, Translator, Computer Applications, Impact of Computer on Society.

Unit II

MS-Word: Word Basics –Menus, Commands, Tool Bars Icons –Mail merge, Macros-Table - Order of List – Un order List

Unit III

MS-Excel: Introduction–Menus, Commands, Toolbars Icons–Functions–Power Point presentation - Formulas Creating chart - Formatting cell - Cell alignment.

Unit IV

MS-Access: Introduction Parts of an Access Window, creating a Database, Relationships, Creating table through Design, View, Relationship, Query, Form, Reports.

Unit V

FoxPro: Introduction, Applications –Pay Roll, Stock Maintenance, Bank Transactions, File Sorting -Merging, Invoice Preparation, Sales order processing, Income Tax Calculations, Share market processing, Balance Sheet Preparation.

Book Reference:

- 1.Computer Applications In Business-Dr.K.Mohan Kumar &Dr.S.Rajkumar
- 2.E-Commerce – Dr.K.Abirami Devi & Dr.M.Alagammai.
- 3.Griever, Yair Alan, Foxpro 2.6: Code Book, BPB Publishers, New Delhi,
- 4.Edward Jones, Foxpro 2.5 for Windows Inside & Out, McGraw Hill,
- 5.S.V.Srinivasa Vallabhan, Computer Application in Business –Sultan Chand and Sons, –New Delhi.

Internal Assessment Theory –15 Marks; Practical –10 Marks

Univ. Exam. Theory - 45 Marks ; Practical - 30 Marks

Examination Duration: Theory 2 Hours; Practical 2 Hours

List of Practical's:

- 1.Mail Merge
- 2.Pay Roll Preparation in MS. Excel
- 3.Income Tax Preparation in MS. Excel
- 4.Slide Transition
- 5.Creating a database in MS. Access
- 6.Creating a table through Design
- 7.Query
- 8.Forms
- 9.Reports
- 10.Pay Roll Preparation in FoxPro
- 11.File Sorting and Merging in FoxPro
- 12.Income Tax Calculations in FoxPro
- 13.Balance Sheet Preparation in FoxPro
- 14.Invoice Preparation in FoxPro

For Practical Exam –Marks : 30

Time : 2 Hours

Answer any Two questions carrying equal marks :

(2 x 10 = 20)

1. a) MS –Word (or) b) MS –Excel
2. a) MS Access (or) Power Point (or) b) Foxpro

2 x 10 = 20

Record = 05

Viva = 05

30

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	14	0	0	18	43.75	0	0	56.25	Global

CBCS-CORE COURSE VIII
ADVANCED COST ACCOUNTING

Code: 18PCM2CC8
Credit: 5

Hours: 6
Max:75 Marks

Objective: To Impart the Knowledge about the Cost Accounting Methods and Procedures followed in various Industries.

Unit I

Costing System : Meaning – Cost unit- Cost Centre – Profit Centre- Characteristics of Ideal costing system - Installation of a costing system - steps - Practical difficulties in installing a costing system -**Cost control: Meaning** - **Cost sheets** – **Preparation of cost sheets- tenders and Quotations.**

Unit II

Material Cost-Purchase Procedure-Stores Procedure-Inventory Control-Level of Stock-EOQ -Store Ledger-Pricing of materials issues - FIFO- LIFO- Simple Average - Weighted average.

Unit III

Labour cost -Labour Turnover-Systems of Wage Payments-Incentive Schemes-Labour Cost Statement.

Unit IV

Over Heads-Allocation - **Apportionment of Overheads to Various Departments-Machine Hour Rate.**

Unit V

Unit or output Costing- Process Costing-Contract Costing-Job Costing-Batch Costing.

Text Book

1. Advanced Cost Accounting-Ramachandran & Srinivasan
2. Cost Accounting-Pillai & Bhagavathi

Books for references

1. Jain, S.P. and Narang, K.L. ,”Advanced Cost Accounting”, Kalyani publishers, New Delhi.
2. T.S. Reddy & Y. Hari Prasad Reddy , Cost Accounting, Margham Publications, Chennai.

(Theory 20%; Problem 80%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	12	2	14	10	31.57	5.26	36.84	26.31	National

CBCS-ELECTIVE COURSE II

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Code:18PCM2EC2 :1

Credit: 4

Hours:6

Max:75 Marks

Objective: To Induce the Students to Understand about Investment, Portfolio, Various Risks and Returns

Unit 1

Investment: Meaning – features – Relationship between Risk & Return - Risks of investment – Speculation – Gambling – Investment spectrum – Securitized and non-securitized forms of investment – Sources of investment information.

Unit II

New Issue Market – Role – Functions – Listing of Securities – Stock Exchange Functions – Procedures of Online stock trading – Role of NSE - OTCEI - BSE

Unit III

Security analysis – Fundamental analysis – Technical analysis - Tools of technical analysis – Dow theory – Random Walk Theory – Efficient Market Hypothesis.

Unit IV

Portfolio Analysis and Management – Portfolio construction – Assessment of Portfolio performance and Revision – Security price movements – Diversification – Markowitz Portfolio Selection Model – Capital Asset Pricing Model (CAPM)

Unit V

Investment Companies in India – Regulations of Mutual Funds in India – Types of Mutual Funds Schemes – Performance evaluation of Mutual Funds - SEBI & RBI guidelines towards mutual funds

(Theory Only)

TEXT BOOK

V.K. Bhalla, Security Analysis & Portfolio Management

BOOKS FOR REFERENCE

1. Punithavathi Pandian, Security Analysis & Portfolio Management

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
37	0	1	14	22	0	2.70	37.83	59.45	Global

**CBCS-ELECTIVE COURSE II
RETAIL MANAGEMENT**

Code: 18PCM2EC2:2

Hours:6

Credit: 4

Max:75 Marks

Objective: To gain an in-depth knowledge about Retail Management.

UNIT I

Retailing: Definition – Concept - Characteristics – Traditional and non-Traditional retailing – Applications of information technology in retail management - E – Retailing – Issues in E Retailing

UNIT II

Global trend in retailing –Evolution of retailing – Indian retail industry –Drivers to the growth of retail – Macro and Micro environmental influences – Creativity in retailing - Emerging trends and challenges - FDI in retailing - Rural retailing.

UNIT III

Retail formats - Types –Choice of location – Super market – Types –Store layout and designs –Positioning of retail shops – Retail store image – Retail service quality Management - Retail Administration: Store Management, HRM, Information systems.

UNIT IV

Merchandise management – Service retailing Vs Product retailing – Retail branding - Pricing for retail – Promotion - Supply chain and logistics - Handling returns – Retail marketing strategies - Retail Communications - Mall Management.

UNIT V

Shopping process –Influences of shoppers’ attitude, perception, personality and life style in retail shopping behavior – Handling complaints – Delivering value to retail shoppers - CRM in retailing – Retail research

Text and Reference Books :(Latest revised edition only)

1. Barry Berman, Joel.R.Evans, “Retail Management –A Strategic Approach,” Prentice Hall, New York.
2. James R. Ogden, Denise J. Ogden, “Integrated Retail Management ,” Biztantra Publisher, New Delhi.
3. Swapana Pradhan,” Retailing Management, Text & Cases,” Tata McGraw Hill Publications, New Delhi.
4. Retail Management - A Strategic Approach “, Barry Berman and Joel.R.Evans, Prentice Hall of India.

5.Integrated Retail Management” - James R. Ogden and Denise J. Ogden –Biztantra
 Publisher, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
42	1	25	6	10	2.38	59.52	14.29	23.81	Regional

THIRD SEMESTER
CBCS-CORE COURSE IX
ADVANCED CORPORATE ACCOUNTING

Code: 18PCM3CC9
Credit: 5

Hours 6
Max:75Marks

Objective: To enable the Students to have working Knowledge in Corporate and Special accounting

Unit I

Valuation of Goodwill and shares: Meaning & Need –Methods of valuation of Goodwill and shares.

Unit II

Amalgamation –Purchase consideration –Goodwill calculation -Amalgamation by Merger and by Purchase- Internal reconstruction.

Unit III

Holding company: Meaning & Definition - Subsidiary company – Minority Interest – Preparation of consolidated Balance Sheet - Liquidation of Companies – Liquidator's final statement of accounts - Statement of Affairs and Deficiency Account.

Unit IV

Accounts of Banking Companies – Insurance Company accounts (New Format) – Life Insurance Accounts.

Unit V

Final accounts of Double Accounts System – Human Resource Accounting: Definition - Objectives–Valuation Methods. (Theory Only).

(Theory 20%, Problems 80%)

TEXT BOOKS

1. Advanced Accounts (Volume II), M.C.Shukla, T.S.Grawel and S.C.Gupta, S.Chand & Co Delhi

BOOKS FOR REFERENCE

5. Advanced Accountancy, Jain and Narang, Kalyani Publishers, 2004
6. Corporate Accounting, T.S.Reddy & A.Murthy, Margham Publications

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
21	0	1	13	7	0	4.76	61.90	33.33	National

CBCS-CORE COURSE X
RESEARCH METHODOLOGY

Code:18PCM3CC10
Credit: 5

Hours:6
Max:75Marks

Objective: To enable the Students to understand the basic concepts of Research Methods.

Unit I

Research: Meaning – Objectives- Process-types of research- Qualities of a researcher – Significance-Research Problem-Identification and Formulation of research problem.

Unit II

Research Design: Meaning- Features-Importance-factors affecting research design – Sample Design-Essentials of a good sampling – sampling and non-sampling errors – Probability and Non probability Sampling Methods.

Unit III

Collection of Data - Sources and Types - Methods of data collection Observation- Design of interview Schedule and Questionnaire - Differences.

Unit IV

Processing and Analysis of data: Meaning - Importance - Process of data analysis - editing coding-tabulation - diagrams - Testing Hypothesis - Their nature - Role - Preparation of a research design.

Unit V

Report Writing-Role and Types of report-contents of a research Report-Steps involved in drafting Reports-Principles of good report Writing-Precautions of writing a research report – Foot Note

(Theory Only)

TEXT BOOKS

Kothari C.R., Research Methodology, Methods and Techniques, Vikas Publishing House Pvt. Ltd., New Delhi.

BOOKS FOR REFERENCE

1. Dr.P.Saravanel-Research Methodology-Kitab mahal,Alahabad.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	15	0	0	23	39.47	0	0	60.52	Global

CBCS-CORE COURSE XI

ENTREPRENEURIAL DEVELOPMENT

Code:18PCM3CC11
Credit: 5

Hours 6
Max: 75 Marks

Objective: To develop adequate entrepreneurial traits among Students and help to understand the process of establishing and developing an enterprise.

Unit I

Entrepreneurship: Definition and Concepts - Characteristics of Entrepreneurship – Role of Entrepreneur – Role of Manager- Distinction between Entrepreneur and Manager - Entrepreneurial Competency-Functions-Types (Including Women and rural) – Problems of women entrepreneurs.

Unit II

Small Business framework - Concept and Definition - Nature and Characteristics- Relationship between Small and Large Business – Scope and Type of small Business- Rationale and Objectives - Small business as seed bed of Entrepreneurship - MSME

Unit III

Establishing small Enterprise - Learning the important step for starting a Business - Project Identification and Selecting the Product - Generation and Screening the Project Ideas - Preparation of Project Report.

Unit IV

Institutions assisting entrepreneurs: DIC - SIDO - NSIC - SSIC - SIDCO - SISIs - TIDCOs - SIPCOT - TIIC - ITCOT - SFC - SIDCs.

Unit V

Sources of Finance-Financial Support to Small Business-Variou s incentives and Subsidies-Central -State Government Schemes - Annapurna Scheme - Udyogini Scheme (Women Entrepreneurs).

Text Book

1. C.B.Gupta.,N.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
2. Suresh Jayasree,Entrepreneurial Development,Margham Publications.

Books for References

- Dr. V. Sujatha & Co, Entrepreneurial Development, Cauvery Publications, Tiruchirappalli.
- Saravanavel. P., Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	3	20	9	9	7.32	48.78	21.95	21.95	Regional

CBCS-CORE COURSE XI
ORGANISATIONAL BEHAVIOUR

Code:18PCM3CC12
Credit: 5

Hours 6
Max:75Marks

Objective: To Understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

Unit I

Organizational Behavior: Definition – Scope – Importance – OB process – Contributing disciplines to OB – Models of OB – Challenges facing management – Evolution of OB – Industrial evolution – Scientific management – Hawthorne studies.

Unit II

Individual Behaviour – Behavioural Models - Psychological processes and Behavioral issues – Ability - Personality – Learning – Perception - Motivation – Definition – Nature – Importance – Theories – Morale.

Unit III

Group behaviour : Definition – Features –Theories - Types – Group norms – Group cohesion – Inter-group behaviour and inter group conflicts – Quality circle – Organizational conflict.

Unit IV

Leadership – Style and Functions – Theories – Power and Politics – Communication – Process –Formal communication & Informal communication – Channels – Need – Barriers to communication – Suggestions to effective communication.

Unit V

Dynamics of organization – Organizational structure – Organizational culture – Organizational change - Development – Organizational effectiveness.

TEXT BOOK

L.M. Prasad, Organizational behaviour, Sultan Chand & Co., New Delhi.

2.S.S. Khanka, Organizational Behaviour, Chand & Co. New Delhi.

BOOKS FOR REFERENCE

1.Organisational Behaviour-Dr.K. Aswathappa, Himalaya Publishing House.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	5	0	7	38	10.00	0	14.00	76.00	Global

CBCS-ELECTIVE COURSE III

INDIRECT TAXES

Code: 18PCM3EC3:1

Credit: 4

Hours 6

Max:75Marks

Objective : To teach the various indirect taxes and make the students to understand the computation of taxable income for corporate and indirect tax in manufacturing and service organizations

UNIT I

Taxation – Significance - Basic Principles –Concept of Taxable capacity and functional finance approach – progress and horizontal equity- Tax potential and tax effort – Tax burden in India and its comparison with other countries – Determinants of Tax structure – Direct and Indirect taxes – Elasticity and buoyancy of a tax structure – Nature of Indirect taxes and advantages and limitations.

UNIT II

Central Excise – Excisable goods – clearance of excisable goods – Physical Control – compounded levy scheme – Self removal procedure – Gate passed and personal ledger accounts – Exemption from excise duty – Set off – Duty drawback claims – provisions of assessment and recovery of duties – VAT – and MODVAT – Systems.

UNIT III

Customs duty – Restriction on import and export under the customs Act – Basic, Ancillary and additional duties –Provisions for valuation and clearance of goods imported and exported – Duty drawback schemes.

UNIT IV

Central Sales Tax Provisions – inter–State and Intra–state sales – Sales in the course of import and export – provisions regarding assessment. Revision and rectification – Exemptions – Recovery and refund provisions.

UNIT V

The Tamil Nadu General Sales Tax – VAT - Definition of business – Dealer – Casual trader – goods – sale – Total Turnover – Taxable Turnover – Registration of dealer –VAT - Surcharge on VAT - Assessment – Organizational set up in Tamil Nadu.

(Theory Only)

BOOKS FOR REFERENCE:

1. Dinaker Pagere, Business Taxation, Sultan Chand & sons, New Delhi.
2. Varadharajan & Krishnamoorthy, Law of Sales Tax in Madras.
3. Sukumar Battacharya, Tax Law and Practice.
4. M.S. Lably & S. Markandaya, Tax Custome Act, 1962.
5. Dr. N.P. Srinivasan, Business Taxation
6. Hand Book on Excise Duty and Customs duty.
7. Taxmens Publication, Indirect Tax Laws.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	0	14	36	0	0	28.00	72.00	0	National

CBCS-ELECTIVE COURSE III
PERSONALITY DEVELOPMENT

Code:18PCM3CE3:2
Credit: 4

Hours: 6
Max:75Marks

Objective: To Enable the student to know himself and to develop his personality and to equip him with some basic communication skills.

Unit I

Self-Discovery: Meaning - Types - Johari window - Self-knowledge - Self acceptance – Self appreciation - Self-esteem - Personality - Difference between self and personality –Factors affecting personality - Types

Unit II

Complexes: Meaning - Nature - Types - Interpersonal relationship - Transactional analysis – Life positions - Developing positive attitudes - Sources - Formation - Types - Attitudes and their results

Unit III

Stress: Meaning - Causes - Types - Coping with stress - Counseling: Meaning - Assumptions - Goals - Process - Skills required by the counselor - Approaches to counseling

Unit IV

Communication: Meaning - Features - Kinds - Body language - Interview Skills –Group discussion - Group dynamics - Team work

Unit V

Time management - Reading skills - Listening skills - Taking notes - Art of public speaking - Writing skills - Emotional intelligence

Text Books and References:

1. Prem Bhalla , The portrait of a complete man, Pusthak Mahal, New Delhi
2. Rajiv K Mishra, Personality Development, Rupa Publication, New Delhi
3. Charles C Manz, The power of failure, B K Publication New Delhi
4. Dr.Jyotsna Cadafy, Understanding emotional IQ, Pusthak Mahal New Delhi

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
48	4	2	18	24	8.33	4.16	37.50	50.00	Global

FOURTH SEMESTER
CBCS-CORE COURSE XIII
MANAGEMENT ACCOUNTING

Code:18PCM4CC13

Hours:6

Credit: 5

Max:75Marks

Objective: To understand concepts and application of decision making tools and strategies.

UNIT I

Management Accounting: Meaning, Scope, Importance and Limitations-Management Accounting Vs Cost Accounting-Management Accounting Vs Financial Accounting- Ratio Analysis.

UNIT II

Analysis and Interpretation of Financial Statements-Nature and Objectives- Tools-Methods-Comparative Statements, Common Size Statement - Trend Analysis.

UNIT III

Fund flow statements –Cash flow statements.

UNIT IV

Standard Costing- (Material and Labour Variance Only) –Budget & Budgetary control – Production Budget – Cash Budget – Flexible Budget - Capital Budgeting.

UNIT V

Marginal costing –Absorption costing –CVP Analysis-Break-even Analysis-Managerial Applications in Decision Making.

(Problem-80%,Theory-20%)

RECOMMENDED TEXT BOOKS:

- 1.Maheswari S.N, *Cost and Management Accounting*, Sultan Chand & Sons, Delhi.
- 2.R.S.N.Pillai & Bhagavathi, *Management Accounting*, S.Chand & Sons, New Delhi.

REFERENCE BOOKS:

- 1.Kishore Ravi M, *Advanced Management Accounting*, Taxmann Allied Services (P) Ltd.,
- 2.Thukarum Rao M. E, *Cost and Management Accounting*, New Age International (P) Ltd.,
- 3.B.S.Raman, *Management Accounting*, United Publishers.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
25	0	0	18	7	0	0	72.00	28.00	National

CBCS-CORE COURSE XIV**E-COMMERCE**

Code:18PCM4CC14
Credit: 5

Hours 6
Max:75Marks

Objective: To Make students aware of online Commerce and online E-Banking Innovations.

Unit I

Meaning - Definition of E-Commerce – Architecture – Scope – Objectives - Advantages - Disadvantages - Various categories - Phases of E-Commerce –Difference between E-Commerce and Traditional Commerce.

Unit II

Electronic commerce business models –Business models in practice –Emerging business models of Electronic Commerce –Security overview –Classification of security issue.

Unit III

Electronic Data Interchange (EDI) –Electronic Commerce & Banking –Electronic Payment Systems – Electronic cash –Online credit card based systems –Smart cards.

Unit IV

E-Business Issue and Internet Marketing–Online Service Industries –Market Research in Internet – Advertisement in Internet –Commerce catalogues –Information filtering.

Unit V

Online services –Features –Banking and Financial services –Travel and Tourism services – Job markets –Stock trading –Intermediaries and their changing roles and new models.

Books for reference:

- 1.S. Jaiswal, Doing Business on Internet E-Commerce, Galgotia Publications, New Delhi.
- 2.Indrajit Chatterjee, E-Commerce:An Indian Perspective , Scitech Publications (India) Pvt. Ltd., Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	0	4	30	0	0	11.76	88.23	Global

CBCS-ELECTIVE COURSE IV

EXPORT MARKETING

Code:18PCM4EC4:1
Credit: 4

Hours 6
Max:75Marks

Objective: To make the students aware of International Marketing practices

Unit I

Introduction to Export Marketing: Meaning –Objectives - Scope –Need and Importance of export trade – Distinction between internal trade and international trade –Problems faced by exporters.

39	0	0	6	33	0	0	15.38	84.61	Global
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CBCS-ELECTIVE COURSE IV

SUPPLY CHAIN MANAGEMENT

Code:18PCM4EC4 :2

Max:75Marks

Hours:6

Credit: 4

Objective:

To enable the students to be acquaint with various concepts and components of Supply Chain Management and to introduce students to the recent developments in Supply Chain Management.

Unit I

Introduction- Basic Concept and Philosophy of Supply Chain Management; Essential features, Various flows (cash, value and information), Key Issues in SCM, benefits - case examples.

Unit II

Logistics Management - Logistics as part of SCM, Logistics costs, Different models, Logistics sub-system, Inbound - Outbound logistics, Distribution - Warehousing management.

Unit III

Purchasing - Vendor management- Centralized - Decentralized purchasing, Use of mathematical model for vendor rating - single vendor concept, management of stores, accounting for materials.

Unit IV

Inventory Management- Concept, various costs associated with inventory, various EOQ models, buffer stock (tradeoff between stock out / working capital cost), lead time reduction, re-order point / re-order level fixation, exercises -numerical problem solving, ABC, SDE / VED Analysis, Just-In-Time & Kanban System of Inventory management.

Unit V

Recent Issues in SCM: Role of Computer / IT in Supply Chain Management, CRM Vs SCM, Benchmarking-concept, Features and Implementation, Outsourcing-basic concept, Value Addition in SCM-concept of demand chain management.

Text Book

1.Chopra Sunil and Peter Meindl - Supply chain management

Books for References

1. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management (Macmillan, Latest Ed.)
2. Krishnan Dr.Gopal - Material Management, (Pearson, New Delhi, 5th Ed.)
3. Agarwal D.K. - A Text Book of Logistics and Supply chain management (Macmillan,1st Ed.).
4. Sahay B.S. - Supply Chain Management, (Macmillan, 1st Ed.)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
17	0	5	3	9	0	29.41	17.64	52.94	Global

CBCS-ELECTIVE COURSE V
PROJECT MANAGEMENT

Code:18PCM4EC5:1
Credit: 4

Hours: 6
Max:75Marks

Objective: To impart knowledge on the field of Project Management & Implementation.

UNIT-1

Project: Meaning-Search for a Business Idea-Project Planning and Development Process-Concept of Projects and Classification-Nature and Scope of Project Management-Project Manager-Role and function – Human Aspects of Project Management.

UNIT-II

Project Identification-Criteria for selecting a particular Project-Project Scanning-Project Formulation and Implementation-Project Evaluation-Methods-Project Life Cycle - Project Monitoring.

UNIT-III

Project Analysis-Project Risk-Project Planning-Objectives-Licenses-Infra Structure-Finance-Marketing-Incentives, Social Cost Benefit Analysis-Role and functions of SFCs, SIDCs, SIDCO, DIC.

UNIT-IV

Project Design and Project Scheduling-Net Work Analysis- PERT and CPM - Project Report-Scope – Feasibility for report Setting-Contents-Importance.

UNIT-V

Project Appraisal: Meaning -Steps Followed-Economic Aspects-Technical Aspects-Organizational Aspects-Management aspects- Operational and Financial aspects – Social Cost benefit analysis.

TEXT BOOKS:

- 1.Project Management – Vasant Desai.
- 2.Entrepreneurial Development-C.B.Gupta & Srinivasan
- 3.Project Management- S.Choudhry

TEXT BOOK REFERENCE:

- 1.Project planning, analysis, selection, Implementation and review – Prasana Chandra
- 2.Project Management – B.B.Goel.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	11	0	17	13	26.82	0	41.46	31.70	National

CBCS-ELECTIVE COURSE V

ADVERTISEMENT AND SALES PROMOTION

Code:18PCM4EC5:2
Credit: 4

Hours: 6
Max:75Marks

Objective: To give the students the basic knowledge of advertising and sales promotion and to introduce the students to latest methods and tools of advertising and sales promotion.

Unit I

Advertising - Features, purpose, scope and function - Classifications - Social and economic aspects & ethical issues in advertising - Need for advertising. - Impact of advertising on the Indian Economy

Unit II

Advertising process - Advertising strategy - Psychology of target audience - Effectiveness of advertising - Buying behavior - Audience perception - Setting advertising objectives, advertisement planning and organization - Advertisement copy.

Unit III

Advertising media - Role of Media - Print media - Radio - Television - Online Advertising - Media research - Advertising budget - Evaluation of effectiveness of advertising - Areas of assessment - Media testing -. Misleading and Deceptive advertisements

Unit IV

Sales Promotions - Scope - Functions - Importance - Sales promotional methods - Fundamental of successful selling - Retail marketing.

Unit V

Salesmanship – Salesmen Recruitment-Training –On the job training- Off the job training- Skills for good salesmanship - Training of sales personnel – Motivating and evaluating sales personnel - Sales records - Rewarding good salesmanship.

Text Books

1.Mahendra Mohan, (2008) Advertising Management, Tata McGrew Hill Publishing Co. Ltd., New Delhi.

Books for References

1.Philip Kotler, Kevin Lane Keller, Abraham koshy, Mithileshwar Jha (2013), ‘Marketing Management’, Pearson Education, New Delhi.

2.Rathore (1990), ‘Advertising Management’, Himalaya Publishing House, New Delhi.

3.Pillai & Bhagavathi, (2000) ‘Salesmanship’, S. Chand & Co. Ltd., New Delhi.

4.P. Saravanavel (2013), Advertisement and Salesmanship Margham publication, Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	8	18	2	15	18.60	41.86	4.65	34.88	Regional

THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS), PERAMBALUR

COURSE STRUCTURE FOR M.PHIL UNDER CBCS

SUBJECT: COMMERCE

(Applicable to the candidates admitted from the academic year 2018-19 Onwards)

Programme Structure

Sem-ester	Code	Course	Subject Title	Exam Hours	Credit	Int	Ext	Total
I	18MPCM1CC1	CC1	Research Methodology	3	4	25	75	100
I	18MPCM1CC2	CC2	Advanced Business Management	3	4	25	75	100
I	18MPCM1CC3	CC3	Teaching & Learning Skills	3	4	25	75	100
I	18MPCM1CC4	CC4	Paper on topic of Research (To be framed by the Guide)	3	4	25	75	100
II	18MPCM2DW	---	Dissertation(Viva-Voce-50,Project-150)		8	-	-	200
			TOTAL		24			600

CORE COURSE I
RESEARCH METHODOLOGY

Code: 18MPCM1CC1

Credit: 4Max.Marks: 75

Objective:To enable the students to understand the basic concepts of research methods and to have
Quest for social sciences research.

Unit I

Research : Meaning –Definition -Objectives - Motivation - Concept - Purpose- Types of Research –Steps in Research –Characteristics of Scientific Research -Research ethics - Selection and formulation of a research problem - Review of Literature.

Unit –II

Preparation of Research Design - Concept and Importance - Steps involved in Research Design - Features of Good Research- Case Design - Survey Design - Sampling techniques- Sampling Design for Analytical and Descriptive Research Sampling - Meaning -Methods and their applications - Sample size and sampling errors - Methods of data collection –Primary data , Secondary data - Sources, Techniques –Questionnaire , interview schedule.

Unit III

Pre testing–Pilot Study –Data processing : Meaning, Steps - Analysis of data –Interpretation of data through SPSS - Correlation –Partial and multiple –Regression –Partial and Multiple - Time series analysis (Problem and Theory)

Unit IV

Hypothesis –Concept, steps, sources –Testing of hypothesis –Chi –Square test, ‘t’ and ANOVA - One way and two way classification (Problem and Theory)

Unit V

Report Writing : Types of reports –contents of report –Style of reporting –Steps in drafting reports - Footnotes and bibliography writing - Webliography.

(Theory:60%,Problem:40%)

TEXT BOOKS RECOMMENDED :

1. Research Methodology –Dr. P. Ravilochanan –Margham Publications, Chennai
2. Business Research concepts and practice –International company (1969) –Robert G. Murdick.
3. Research in Social Science-Pattenshetti. –Sultan Chand & Sons.
4. .Social Research –by Kotari.

5. Research Methodology –Patten chetty –Rainbow Publications.
6. Research Methodology –P.Saravanavel –Kidap Publications

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	6	7	6	30	12.24	14.28	12.24	61.22	Global

CORE COURSE II

ADVANCED BUSINESS MANAGEMENT

Code: 18MPCM1CC2 Credit: 4Max.Marks: 75

Objective:

- At the end of the Course, Students shall be able to learn the Concepts of Management in general, financial management, Human Resource Management, Marketing Management & Strategic Management and shall be able to identify issues in the above areas.

Unit I

Financial Management: Financing decisions – Shareholder value Analysis – Theories of capital structure – Financial leverage - EBIT – EPS analysis – Analysis of internal and external financing methods – Capital structure planning in practice – determinants.

Unit II

Human Resources Management: Recruitment Management – Training and Development - Reward Management - Welfare Measures – Performance Management – Employee Maintenance and Separation – Strategic Human Resources Management – Global Human Resources Management - Managing International HR activities - Recent Trends in HRM

Unit III

Marketing Management: Marketing Research Objectives - Methods – Retail Management - Consumer shopping behavior – Global Marketing – Rationale and principle – product strategy and organization for Global marketing – E-marketing – Marketing of Services.

Unit IV

Strategic Management: Meaning - Scope – Strategic Decision Making Process in Strategy formulation – Mission – Vision – Objectives – Strategy Implementation – Growth Strategy – Expansion Strategy - Strategy Alliances – Mergers and acquisitions.

Unit V

Financial Markets: Capital Market – Instruments – Equities debt and derivatives – Primary Market – Issue methods - Market intermediaries – Secondary Market – ROI, ROE, Balanced Scorecard - Trading techniques and settlement procedures – Mutual Funds.

(Theory Only)

TEXT BOOKS RECOMMENDED:

1. S.N. Maheswari, Financial Management, Sultan Chand
2. Dwivedi R.S., Human Behaviour and Organisational & IBH
3. Saxena, Human Resource Management S – Chand sons
4. R.S.N. Pillai and Pagavathy, Modern Marketing S – Chand sons
5. V.A. Avodhani, Marketing of Financial Services
6. Francis Cherunilam, strategic Management.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	8	5	20	16	16.32	10.20	40.81	32.65	National

CORE COURSE III
TEACHING AND LEARNING SKILLS

Code: 18MPCM1CC3

Credit: 4

Max.Marks: 75

Objectives:

- Acquaint different parts of computer system and their functions
- Understand the operations and use of computers and common Accessories
- Develop skills of ICT and apply them in teaching learning context and Research
- Appreciate the role of ICT in teaching, learning and Research
- Acquire the knowledge of communication skill with special reference to its elements, types, development and styles
- Understand the terms communication Technology and Computer mediated teaching and develop multimedia /e- content in their respective subject
- Understand the communication process through the web
- Acquire the knowledge of Instructional Technology and its Applications
- Develop different teaching skills for putting the content across to targeted audience

Unit I : Computer Application Skills

Information and Communication Technology (ICT): Definition, Meaning, Features, Trends – Integration of ICT in teaching and learning – ICT applications: Using word processors, Spread sheets, Power point slides in the classroom – ICT for Research: On-line journals, e-books, Courseware, Tutorials, Technical reports, Theses and Dissertations-- **ICT for Professional Development:** Concept of professional development - institutional efforts for competency building - Individual learning for professional development using professional networks - OERs, technology for action research, etc.

Unit II : Communications Skills

Communication: Definitions – Elements of Communication: Sender, Message, Channel, Receiver, Feedback and Noise – Types of Communication: Spoken and Written; Non-verbal communication – Intrapersonal, interpersonal, Group and Mass communication – Barriers to communication: Mechanical, Physical, Linguistic & Cultural – Skills of communication: Listening, Speaking, Reading and Writing – Methods of developing fluency in oral and written communication – Style, Diction and Vocabulary – Classroom communication and dynamics.

Unit III : Pedagogy

Instructional Technology: Definition, Objectives and Types – Difference between Teaching and Instruction –

Lecture Technique: Steps, Planning of a Lecture, Delivery of a Lecture – Narration in tune with the nature of different disciplines – Lecture with power point presentation - Versatility of Lecture technique – Demonstration: Characteristics, Principles, planning Implementation and Evaluation – Teaching-learning Techniques: Team Teaching, Group discussion, Seminar, Workshop, Symposium and Panel Discussion.

Unit IV : E- Learning, Technology Integration and Academic Resources in India

Concept and types of e-learning (synchronous and asynchronous instructional delivery and means), m-

learning (mobile apps); blended learning; flipped learning; E-learning tools (like LMS; software's for word processing, making presentations, online editing, etc.); subject specific tools for e-learning; awareness of e-learning standards- Concept of technology integration in teaching- learning processes; frameworks guiding technology integration (like TPACK; SAMR); Technology Integration Matrix- Academic Resources in India: MOOC, NMEICT; NPTEL; e-pathshala; SWAYAM, SWAYAM Prabha, National academic depository, National Digital Library; e-Sodh Sindhu; virtual labs; eYantra, Talk to a teacher, MOODLE, mobile apps, etc.

Unit V : Skills of Teaching and Technology based assessment

Teaching skills: Definition, Meaning and Nature- Types of Teaching Skills: Skill of Set Induction, Skill of Stimulus Variation, Skill of Explaining, Skill of Probing Questions, Skill of Black Board Writing and Skill of Closure – Integration of Teaching Skills – Evaluation of Teaching Skills- **Technology for Assessment:** Concept of assessment and paradigm shift in assessment; role of technology in assessment 'for' learning; tools for self & peer assessment (recording devices; e- rubrics, etc.); online assessment (open source software's; e-portfolio; quiz makers; e- rubrics; survey tools); technology for assessment of collaborative learning like blogs, discussion forums; learning analytics

References

1. Bela Rani Sharma (2007), Curriculum Reforms and Teaching Methods, Sarup and sons, NewDelhi
 2. Brandon Hall , E-learning, A research note by Namahn, found in:www.namahn.com/resources/.../note-e-learning.pdf, Retrieved on 05/08/2011
 3. Don Skinner (2005), Teacher Training, Edinburgh University Press Ltd., Edinburgh
 4. Information and Communication Technology in Education: A Curriculum for schools and programmed of Teacher Development, Jonathan Anderson and Tom Van Weert, UNESCO,2002.
 5. Jereb, E., &Šmitek, B. (2006). Applying multimedia instruction in e- learning. Innovations in Education & Teaching International, 43(1),15-27.
 6. Kumar, K.L. (2008) Educational Technology, New Age International Publishers, NewDelhi.
 7. Learning Managementsystem
: https://en.wikipedia.org/wiki/Learning_management_system, Retrieved on 05/01/2016
 8. Mangal, S.K (2002) Essential of Teaching – Learning and Information Technology, TandonPublications,Ludhiana.
 9. Michael,D and William (2000), Integrating Technology into Teaching and Learning: Concepts and Applications, Prentice Hall, Newyork.
 10. Pandey,S.K (2005) Teaching communication, Commonwealth Publishers, NewDelhi.
 11. Ram Babu,A abd Dandapani,S (2006),Microteaching (Vol.1 &2), NeelkamalPublications,Hyderabad.
 12. Singh,V.K and Sudarshan K.N. (1996), Computer Education, Discovery Publishing Company, NewYork.
 13. Sharma,R.A., (2006) Fundamentals of Educational Technology, Surya Publications,Meerut
 14. Vanaja,M and Rajasekar,S (2006), Computer Education, NeelkamalPublications,Hyderabad.
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Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	10	8	5	11	29.41	23.52	14.70	32.35	Global

CORE COURSE IV

BANKING MANAGEMENT

Code: 18MPCM1CC4

Credit: 4

Max. Marks: 75

Objectives:

- Acquaint different types of banking and their functions.
- To enable the students to understand and to contribute to the strategic operation policies and practices of commercial bank management in competitive environment

Unit-I-INTRODUCTION TO BANKING

Meaning and definition of banker and customer – General and special relationship between banker and customer –Rights; to honor the cheque, wrongful dishonor and its consequences, to maintain secrecy of customers account.

Unit-II-COMMERCIAL BANKS

Commercial banks – Universal Banking –Management of Deposits and Advances – Classification and nature of Deposit accounts – Advances, Types of Advances, Lending practice – Principles of sound bank lending.

Central bank – Reserve Bank of India – Objectives –Organization – Functions – Monetary policy – Credit control measures and their effectiveness.

Unit-IV-NEGOTIABLE INSTRUMENTS

Negotiable Instruments: Definition – Features – Promissory note, Bill Of ChequeHolderand holder in due course -Crossing of a cheque types of crossing – Endorsement- Negotiation & Dishonour and discharge of negotiable instrument- Protection of Collecting Banker and Paying Banker.

Unit-VE-BANKING

E – banking : Meaning – Benefits – Electronic transfer – NEFT, – ECS (Credit and Debit), RTGS – Internet banking, - Mobile banking – Plastic money - Demat account.

Text Books Recommended:

1. Banking law & practice by – C.Geevanatham – learntech press – Trichy.
2. Banking, Theory Law & practice by E.Garden and N.Natarajan – Himalaya Publication.
3. Banking, Theory Law & practice by Sundaram and Varshney, Sultan Chand & sons

Total	Number of Topics Focus on	% of Topics Focus on	Course Category
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Number of Topics									Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	2	2	20	13	6	6	61	39	National

CORE COURSE IV

FINANCIAL MANAGEMENT

Code: 18MPCM1CC4

Credit: 4

Max. Marks: 75

Objectives:

- To make the students to know about financial management by studying theory and solving practical problems.
- To make the students to know about different dividend policy.

UNIT- I

Financial management -Introduction - Meaning-Nature -Scope of finance -Function -Approaches- Financial goal-Profit v/s wealth maximization -Finance function-Investment decision

UNIT II

Working capital: Meaning and definition-Concept- Types- Factors determining- Needs and source of Working capital- Inventory management: Meaning- Techniques of inventory management-Forecasting of working capital requirement

UNIT III

Capitalization : Capital- Meaning- Fixed and working capital- Capitalization –Causes and Remedies

UNIT IV

Marginal costing-:Meaning-Concept- Characteristics - Advantages and Disadvantages – CVP analysis- Breakeven chart- Breakeven analysis

UNIT V

Capital budgeting: Nature of investment decisions- Investment evaluation criteria- Net present Value (NPV)- Internal rate of return(IRR)-Profitability index-Payback period - Accounting rate of return(ARR) -NPV - IRR comparison- capital rationing- risk analysis in capital budgeting.

Reference :

- 1.Financial management- C.Paramasivam, T.subramanian, New age international publication New Delhi
- 2-Financial management –MaharshiDayanad University Rohtak, Excel book Pvt Ltd New Delhi

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	1	3	13	25	2.5	7.5	32.5	62.5	Global

CORE COURSE IV

MARKETING MANAGEMENT

Code: 18MPCM1CC4

Credit: 4

Max. Marks: 75

UNIT-1

Introduction to marketing - Nature - Scope of marketing-Marketing concept-Traditional and modern concept

UNIT-2

Marketing mix-Marketing environment-Service marketing-Characteristics of services

UNIT-3

Product-Concept of product-Consumer goods - Industrial goods-Product planning and development-packaging-Roles - Functions-branding-brand name - Trademark

UNIT-4

UNIT 5

Promotion-Promotion mix-Methods of promotion-Advertising-Functions of advertising-Characteristics of effective advertisement-Advertising media

Reference:

1. Marketing Management-R.S.N. Pillai and Bagavathi, S. Chand Publications
2. Marketing Management-Dr.L.B.Gupta& Dr. Rajan Nair, Sultan Chand Publications
3. Marketing Management-Rajan Nair, S. Chand Publications
4. Service Marketing-P.M.Reddy, Himalaya Publishing House, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
31	7	2	14	7	23	6	45	23	National

THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS), PERAMBALUR

COURSE STRUCTURE FOR M.PHIL UNDER CBCS

SUBJECT: COMMERCE

(Applicable to the candidates admitted from the academic year 2018-19 Onwards)

Programme Structure

Sem-ester	Code	Course	Subject Title	Exam Hours	Credit	Int	Ext	Total
I	18MPCM1CC1	CC1	Research Methodology	3	4	25	75	100
I	18MPCM1CC2	CC2	Advanced Business Management	3	4	25	75	100
I	18MPCM1CC3	CC3	Teaching & Learning Skills	3	4	25	75	100
I	18MPCM1CC4	CC4	Paper on topic of Research (To be framed by the Guide)	3	4	25	75	100
II	18MPCM2DW	---	Dissertation(Viva-Voce-50,Project-150)		8	-	-	200
			TOTAL		24			600

CORE COURSE I
RESEARCH METHODOLOGY

Code: 18MPCM1CC1

Credit: 4Max.Marks: 75

Objective:To enable the students to understand the basic concepts of research methods and to have
Quest for social sciences research.

Unit I

Research : Meaning –Definition -Objectives - Motivation - Concept - Purpose- Types of Research –Steps in Research –Characteristics of Scientific Research -Research ethics - Selection and formulation of a research problem - Review of Literature.

Unit –II

Preparation of Research Design - Concept and Importance - Steps involved in Research Design - Features of Good Research- Case Design - Survey Design - Sampling techniques- Sampling Design for Analytical and Descriptive Research Sampling - Meaning -Methods and their applications - Sample size and sampling errors - Methods of data collection –Primary data , Secondary data - Sources, Techniques –Questionnaire , interview schedule.

Unit III

Pre testing–Pilot Study –Data processing : Meaning, Steps - Analysis of data –Interpretation of data through SPSS - Correlation –Partial and multiple –Regression –Partial and Multiple - Time series analysis (Problem and Theory)

Unit IV

Hypothesis –Concept, steps, sources –Testing of hypothesis –Chi –Square test, ‘t’ and ANOVA - One way and two way classification (Problem and Theory)

Unit V

Report Writing : Types of reports –contents of report –Style of reporting –Steps in drafting reports - Footnotes and bibliography writing - Webliography.

(Theory:60%,Problem:40%)

TEXT BOOKS RECOMMENDED :

2. Research Methodology –Dr. P. Ravilochanan –Margham Publications, Chennai
2. Business Research concepts and practice –International company (1969) –Robert G. Murdick.
3. Research in Social Science-Pattenshetti. –Sultan Chand & Sons.
7. .Social Research –by Kotari.
8. Research Methodology –Patten chetty –Rainbow Publications.
9. Research Methodology –P.Saravanel –Kidap Publications

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	6	7	6	30	12.24	14.28	12.24	61.22	Global

CORE COURSE II

ADVANCED BUSINESS MANAGEMENT

Code: 18MPCM1CC2 Credit: 4Max.Marks: 75

Objective:

- At the end of the Course,Students shall be able to learn the Concepts of Management in general,financialmanagement,Human Resource Management,Marketing Management &Strategic Management and shallbe able to identify issues in the above areas.

Unit I

Financial Management: Financing decisions–Shareholder value Analysis-Theories of capital structure- Financial leverage - EBIT–EPS analysis –Analysis of internal and external financing methods –Capital structure planning in practice–determinants.

Unit II

Human Resources Management: Recruitment Management–Training and Development - RewardManagement-Welfare Measures –Performance Management –Employee MaintenanceandSeparation– StrategicHuman Resources Management –Global Human Resources Management - Managing International HR activities- RecentTrends inHRM

Unit III

Marketing Management: Marketing Research Objectives - Methods–RetailManagement - Consumer shopping behavior–Global Marketing –Rationale and principle –product strategy and organization for Global marketing – E-marketing –Marketing of Services.

Unit IV

Strategic Management: Meaning - Scope-Strategic Decision Making Process in Strategy formulation- Mission-Vision-Objectives-Strategy Implementation-Growth Strategy-Expansion Strategy - Strategy Alliances-Mergers and acquisitions.

Unit V

Financial Markets: Capital Market–Instruments–Equities debt and derivatives–Primary Market–Issue methods- Market intermediaries –Secondary Market –ROI, ROE, Balanced Scorecard- - Trading techniques and settlement procedures –Mutual Funds.

(Theory Only)

TEXT BOOKS RECOMMENDED:

7. S.N. Maheswari, Financial Management, Sultan Chand
8. Dwivedi R.S., Human Behaviour and Organisational & IBH
9. Saxsena ,Human Resource Management S –Chand sons
10. R.S.N. Pillai and Pagavathy, Modern Marketing S –Chand sons
11. V.A. Avodhani, Marketing of Financial Services
12. Francis Cherunilam, strategic Management.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	8	5	20	16	16.32	10.20	40.81	32.65	National

CORE COURSE III
TEACHING AND LEARNING SKILLS

Code:18MPCM1CC3

Credit: 4

Max.Marks: 75

Objectives:

- Acquaint different parts of computer system and their functions
- Understand the operations and use of computers and common Accessories
- Develop skills of ICT and apply them in teaching learning context and Research
- Appreciate the role of ICT in teaching, learning and Research
- Acquire the knowledge of communication skill with special reference to its elements, types, development and styles
- Understand the terms communication Technology and Computer mediated teaching and develop multimedia /e- content in their respective subject
- Understand the communication process through the web
- Acquire the knowledge of Instructional Technology and its Applications
- Develop different teaching skills for putting the content across to targeted audience

Unit I : Computer Application Skills

Information and Communication Technology (ICT): Definition, Meaning, Features, Trends – Integration of ICT in teaching and learning – ICT applications: Using word processors, Spread sheets, Power point slides in the classroom – ICT for Research: On-line journals, e-books, Courseware, Tutorials, Technical reports, Theses and Dissertations-- **ICT for Professional Development:** Concept of professional development - institutional efforts for competency building - Individual learning for professional development using professional networks - OERs, technology for action research, etc.

Unit II : Communications Skills

Communication: Definitions – Elements of Communication: Sender, Message, Channel, Receiver, Feedback and Noise – Types of Communication: Spoken and Written; Non-verbal communication – Intrapersonal, interpersonal, Group and Mass communication – Barriers to communication: Mechanical, Physical, Linguistic & Cultural – Skills of communication: Listening, Speaking, Reading and Writing – Methods of developing fluency in oral and written communication – Style, Diction and Vocabulary – Classroom communication and dynamics.

Unit III : Pedagogy

Instructional Technology: Definition, Objectives and Types – Difference between Teaching and Instruction – Lecture Technique: Steps, Planning of a Lecture, Delivery of a Lecture – Narration in tune with the nature of different disciplines – Lecture with power point presentation - Versatility of Lecture technique – Demonstration: Characteristics, Principles, planning Implementation and Evaluation – Teaching-learning Techniques: Team Teaching, Group discussion, Seminar, Workshop, Symposium and Panel Discussion.

Unit IV : E- Learning, Technology Integration and Academic Resources in India

Concept and types of e-learning (synchronous and asynchronous instructional delivery and means), m-learning (mobile apps); blended learning; flipped learning; E-learning tools (like LMS; software's for word processing, making presentations, online editing, etc.); subject specific tools for e-learning; awareness of e-learning standards- Concept of technology integration in teaching- learning processes; frameworks guiding technology integration (like TPACK; SAMR); Technology Integration Matrix- Academic Resources in India: MOOC, NMEICT; NPTEL; e-pathshala; SWAYAM, SWAYAM Prabha, National academic depository, National Digital Library; e-Sodh Sindhu; virtual labs; eYantra, Talk to a teacher, MOODLE, mobile apps, etc.

Unit V : Skills of Teaching and Technology based assessment

Teaching skills: Definition, Meaning and Nature- Types of Teaching Skills: Skill of Set Induction, Skill of Stimulus Variation, Skill of Explaining, Skill of Probing Questions, Skill of Black Board Writing and Skill of Closure – Integration of Teaching Skills – Evaluation of Teaching Skills- **Technology for Assessment:** Concept of assessment and paradigm shift in assessment; role of technology in assessment 'for' learning; tools for self & peer assessment (recording devices; e- rubrics, etc.); online assessment (open source software's; e-portfolio; quiz makers; e- rubrics; survey tools); technology for assessment of collaborative learning like blogs, discussion forums; learning analytics

References

15. Bela Rani Sharma (2007), Curriculum Reforms and Teaching Methods, Sarup and sons, NewDelhi
16. Brandon Hall , E-learning, A research note by Namahn, found in:www.namahn.com/resources/.../note-e-learning.pdf, Retrieved on 05/08/2011
17. Don Skinner (2005), Teacher Training, Edinburgh University Press Ltd., Edinburgh
18. Information and Communication Technology in Education: A Curriculum for schools and programmed of Teacher Development, Jonathan Anderson and Tom Van Weert, UNESCO,2002.
19. Jereb, E., &Šmitek, B. (2006). Applying multimedia instruction in e- learning. Innovations in Education & Teaching International, 43(1),15-27.
20. Kumar, K.L. (2008) Educational Technology, New Age International Publishers, NewDelhi.
21. Learning Managementsystem : https://en.wikipedia.org/wiki/Learning_management_system, Retrieved on 05/01/2016
22. Mangal, S.K (2002) Essential of Teaching – Learning and Information Technology, TandonPublications,Ludhiana.
23. Michael,D and William (2000), Integrating Technology into Teaching and Learning: Concepts and Applications, Prentice Hall, Newyork.
24. Pandey,S.K (2005) Teaching communication, Commonwealth Publishers, NewDelhi.
25. Ram Babu,A abd Dandapani,S (2006),Microteaching (Vol.1 &2), NeelkamalPublications,Hyderabad.
26. Singh,V.K and Sudarshan K.N. (1996), Computer Education, Discovery Publishing Company, NewYork.

27. Sharma,R.A., (2006) Fundamentals of Educational Technology, Surya Publications,Meerut
28. Vanaja,M and Rajasekar,S (2006), Computer Education, NeelkamalPublications,Hyderabad.
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Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	10	8	5	11	29.41	23.52	14.70	32.35	Global

CORE COURSE IV

BANKING MANAGEMENT

Code: 18MPCM1CC4

Credit: 4

Max. Marks: 75

Objectives:

- Acquaint different types of banking and their functions.
- To enable the students to understand and to contribute to the strategic operation policies and practices of commercial bank management in competitive environment

Unit-I-INTRODUCTION TO BANKING

Meaning and definition of banker and customer – General and special relationship between banker and customer –Rights; to honor the cheque, wrongful dishonor and its consequences, to maintain secrecy of customers account.

Unit-II-COMMERCIAL BANKS

Commercial banks – Universal Banking –Management of Deposits and Advances – Classification and nature of Deposit accounts – Advances, Types of Advances, Lending practice – Principles of sound bank lending.

Central bank – Reserve Bank of India – Objectives –Organization – Functions – Monetary policy – Credit control measures and their effectiveness.

Unit-IV-NEGOTIABLE INSTRUMENTS

Negotiable Instruments: Definition – Features – Promissory note, Bill Of ChequeHolder and holder in due course -Crossing of a cheque types of crossing – Endorsement- Negotiation & Dishonour and discharge of negotiable instrument- Protection of Collecting Banker and Paying Banker.

Unit-VE-BANKING

E – banking : Meaning – Benefits – Electronic transfer – NEFT, – ECS (Credit and Debit), RTGS – Internet banking, - Mobile banking – Plastic money - Demat account.

Text Books Recommended:

1. Banking law & practice by – C.Geevanatham – learntech press – Trichy.
2. Banking, Theory Law & practice by E.Garden and N.Natarajan – Himalaya Publication.
3. Banking, Theory Law & practice by Sundaram and Varshney, Sultan Chand & sons

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	2	2	20	13	6	6	61	39	National

CORE COURSE IV**FINANCIAL MANAGEMENT****Code: 18MPCM1CC4****Credit: 4
Max. Marks: 75**

Objectives:

- To make the students to know about financial management by studying theory and solving practical problems.
- To make the students to know about different dividend policy.

UNIT- I

Financial management -Introduction - Meaning-Nature -Scope of finance -Function - Approaches- Financial goal-Profit v/s wealth maximization -Finance function-Investment decision

UNIT II

Working capital: Meaning and definition-Concept- Types- Factors determining- Needs and source of Working capital- Inventory management: Meaning- Techniques of inventory management-Forecasting of working capital requirement

UNIT III

Capitalization : Capital- Meaning- Fixed and working capital- Capitalization –Causes and Remedies

UNIT IV

Marginal costing-:Meaning-Concept- Characteristics - Advantages and Disadvantages – CVP analysis- Breakeven chart- Breakeven analysis

UNIT V

Capital budgeting: Nature of investment decisions- Investment evaluation criteria- Net present Value (NPV)- Internal rate of return(IRR)-Profitability index-Payback period - Accounting rate of return(ARR) -NPV - IRR comparison- capital rationing- risk analysis in capital budgeting.

Reference :

- 1.Financial management- C.Paramasivam, T.subramanian, New age international publication New Delhi
- 2-Financial management –MaharshiDayanad University Rohtak, Excel book Pvt Ltd New Delhi

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	1	3	13	25	2.5	7.5	32.5	62.5	Global

CORE COURSE IV
MARKETING MANAGEMENT

Code: 18MPCM1CC4

Credit: 4
Max. Marks: 75

UNIT-1

Introduction to marketing - Nature - Scope of marketing-Marketing concept-Traditional and modern concept

UNIT-2

Marketing mix-Marketing environment-Service marketing-Characteristics of services

UNIT-3

Product-Concept of product-Consumer goods - Industrial goods-Product planning and development-packaging-Roles - Functions-branding-brand name - Trademark

UNIT-4

Price-Importance of price in marketing mix-Factors affecting price-Pricing strategies-Product life cycle

UNIT 5

Promotion-Promotion mix-Methods of promotion-Advertising-Functions of advertising-Characteristics of effective advertisement-Advertising media

Reference:

5. Marketing Management-R.S.N. Pillai and Bagavathi, S. Chand Publications
6. Marketing Management-Dr.L.B.Gupta& Dr. Rajan Nair, Sultan Chand Publications
7. Marketing Management-Rajan Nair, S. Chand Publications
8. Service Marketing-P.M.Reddy, Himalaya Publishing House, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
31	7	2	14	7	23	6	45	23	National

THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS), PERAMBALUR-621220
B.Com., Computer Applications Course Structure Under CBCS Pattern 2018 Onwards

Semester	Part	Course Code	Course	Course Title	Hours/Week	Credit	Exam Hours	Marks		Total
								Int	Ext	
I	I	18UT1	LT	Tamil-1	6	3	3	25	75	100
	II	18UE1	LE	English-1	6	3	3	25	75	100
		18UCC1CC1	CC1	Financial Accounting-I	6	5	3	25	75	100
	II	18UCC1CC2	CC2	Business Economics	6	5	3	25	75	100
	I	18UCC1AC1	Allied Course I	Fundamentals Of Computers-With Practical	4	3	3	40	60	100
	IV	18UVE	VE	Value Education	2	2	3	25	75	100
TOTAL					30	21	-	165	435	600
II	I	18UT2	LT	Tamil-2	6	3	3	25	75	100
	II	18UE2	LE	English-2	6	3	3	25	75	100
		18UCC2CC3	CC3	Business Statistics	6	5	3	25	75	100
		18UCC2CC4	CC4	Office Automation-With Practical	6	5	3	40	60	100
	II	18UCC2AC2	Allied Course II	Internet-With Practical	4	3	3	40	60	100
	IV	18UES	ES	Environmental Studies	2	2	3	25	75	100
	TOTAL					30	21	-	180	420
II I	I	18UT3	LT	Tamil-3	6	3	3	25	75	100
	II	18UE3	LE	English-3	6	3	3	25	75	100
		18UCC3CC5	CC5	Financial Accounting-II	6	5	3	25	75	100
		18UCC3CC6	CC6	Principles Of Marketing	6	5	3	25	75	100
	I	18UCC3AC3	Allied Course III	Fundamentals Of Programming in C-With Practical	4	4	3	40	60	100
	IV	18UCC3NME1:1 (OR) 18UCC3NME1:2	Non Major Elective I	Principles of Accountancy(or) Management Concepts	2	2	3	40	60	100
TOTAL					30	22	-	180	420	600
I V	I	18UT4	LT	Tamil-4	6	3	3	25	75	100
	II	18UE4	LE	English-4	6	3	3	25	75	100
		18UCC4CC7	CC7	Cost Accounting	5	5	3	25	75	100
	II	18UCC4AC4	Allied Course IV	Software Development with Visual Basic	5	4	3	25	75	100
		18UCC4AC5	Allied Course V	Principles of Management	4	3	3	25	75	100
	I	18UCC4NME2:1 (OR) 18UCC4NME2:2	Non-Major Elective II	Multimedia Technology (or) Mutual Funds	2	2	3	25	75	100
		18UCC4SBE1	Skill Based Elective I	Customer Relationship Management	2	2	3	25	75	100

		TOTAL			30	22	-	175	525	700
V	II I	18UCC5CC8	CC8	Income Tax Law & Practice	5	4	3	25	75	100
		18UCC5CC9	CC9	Management Accounting	5	5	3	25	75	100
		18UCC5CC10	CC10	Entrepreneurial Development	5	5	3	25	75	100
		18UCC5CC11	CC11	Web Designing	5	5	3	25	75	100
	18UCC5MBE1	Major Based Elective I	E-Commerce	4	4	3	25	75	100	
	I V	18UCC5SBE2	Skill Based Elective II	Banking Theory Law & Practice	2	2	3	25	75	100
		18UCC5SBE3	Skill Based Elective III	Stock Market Practices	2	2	3	25	75	100
18USSD		Soft Skill	Soft skill development	2	2	3	25	75	100	
TOTAL				30	29	-	200	600	800	
V I	II I	18UCC6CC12	CC12	Corporate Accounting	7	5	3	25	75	100
		18UCC6CC13	CC13	Business Law	6	5	3	25	75	100
		18UCC6CC14	CC14	Financial Accounting Package-Tally (With Practical)	6	5	3	40	60	100
		18UCC6MBE2	Major Based Elective II	Management Information System	5	4	3	25	75	100
		18UCC6MBE3	Major Based Elective III	Human Resource Management	5	4	3	25	75	100
	I V		Extension Activities	NSS/NCC/Sports/Red Cross	-	1	-	-	-	-
		18UGS	GS	Gender Studies	1	1	3	25	75	100
TOTAL				30	25	-	165	435	600	
GRANDTOTAL				180	140	-	-	-	3900	

SEMESTER- I

Title of the Paper: Financial Accounting I	Credit	5
Course : B. Com (CA)	Core	1
Semester : I	Time	:3 hours
Hours Per Week : 6	Maximum	:75marks
	Code	:18UCC1CC1

Objective	<ul style="list-style-type: none"> • To enable the students to learn fundamental aspects of financial accounting. • To enable the students to acquire accounting skills.
Unit-I	Meaning of Accounting- Accounting concepts –conventions- Journal- Ledger- Trial balance –Subsidiary book.
Unit – II	Final Accounts: Steps in the preparation of final accounts-Difference between Trading and P& L Account-Trading account -Profit & Loss account- Balance sheet with adjustments.
Unit – III	Depreciation - Methods – Average due date - Account current.
Unit – IV	Accounting for Consignment-Accounting for Joint ventures.
Unit – V	Single entry–Net worth method – Conversion method.

Text Book:

1. Advanced Accountancy–Dr. Peer Mohamed, Pass Publications.

Reference Books:

1. Financial Accounting–S.P. Jain & Narang, Kalyani Publications
2. Financial Accounting–T.S. Reddy & Murthy, Margham Publications
3. Advanced Accounts–M.C. Shukla & Grewal, S. Chand Publications

(Theory 25%; Problems 75%)

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
21	2	2	2	21	9.52	9.52	9.52	100.00	Global

SEMESTER- I

Title of the Paper : BUSINESS ECONOMICS		Credit : 5
Course : B. Com(CA)		Core :2
Semester : I		Time : 3
Hours Per Week :6		Maximum :75marks
		Code :18UCC1CC2
Objective	<ul style="list-style-type: none"> • To expose students to basic micro economic concepts and to apply economic analysis in the formulation of business policies. • To use economic reasoning to problems of business. 	
Text Book:		
Unit-I	Meaning of business economics- Nature of business economics - Scope of Business Economics – Micro& Macro - Basic Economic Problems - Market forces in solving economic problems - Circular Flow of Income and Expenditure.	
Unit – II	Concept of Demand - Elasticity of Demand - Types - Revenue Concepts - Total Revenue- Marginal Revenue - Average Revenue and their relationship - Concept and Law of Supply - Factors Affecting Supply.	
Unit – III	Production Function – – Iso Quant curves – Scale of Production – Economic of large scale production – limitations.	
Unit – IV	Accounting Costs - Economic Costs - Short Run Cost Analysis: Fixed Cost & Variable Cost - Total Cost Curves- Average Cost - Marginal Costs - Long Run Cost Analysis: Economies - Diseconomies of Scale - Long Run Average - Marginal Cost Curves.	
Unit – V	Market structure - Equilibrium of Firm and Industry under Perfect Competition - Monopoly - Price Determination under Monopoly - Monopolistic Competition - Price and Output Determination under Monopolistic Competition.	

Text Books:

1. Business Economics: Dr. S. Sankaran, Margham Publications, Chennai

Reference Books:

1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girija shankar; Atharva Prakashan, Pune.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	1	1	27	9	2.63	2.63	71.1	23.7	National

SEMESTER- I

Title of the Paper: FUNDAMENTALS OF COMPUTER (WITH PRACTICALS) Course : B. Com (CA) Semester : I Hours Per Week : 4		Credit :3 Allied :1 Time :Theory-2hrs Practicals-2hrs Max : Theory-60Marks Practicals-40Mark Code :18UCC1AC1
Objective	<ul style="list-style-type: none"> • To Know the sound basics of digital computer, system software, networking algorithm development, system analysis and design. • To enable the students to learn office packages 	

Unit-I	Computers- Characteristics of Computers-Generation of Computers- Categories of Commercial Computers-Computer Languages - Computer Hardware- Computer Software- Uses –Importance of Computers.
Unit– II	CPU-Components of CPU-Types of Computer Memory-Input Concepts-Input Device-Output Concepts-Output Devices-Types of Printers.
Unit– III	Magnetic Tapes-Magnetic Disk-Optical Technology-CD- ROM Technology- Operating Systems-OS- DOS.
Unit– IV	Create E-mail Account- Sending E-mail- Reading Inbox- Replying and Deleting- Mailing to more than one person- Forwarding Mail.
Unit– V	Browsing-Search Engines-Downloading eBooks-Downloading e-journals- Downloading Study Materials.

Text Books:

1. S. Jaiswal, “IT Today”, Galgotia publication private ltd., New Delhi.

Reference Books:

1.Suresh K Basendra, “Computers Today”, Galgotia publication private Ltd., New Delhi.

List of Practical:

1. E-mail sending
2. Reading, Replaying and Deleting
3. Mail to more than one Person
4. Sending folder
5. Forwarding a mail
6. Checking the spelling and Attaching a signature
- 7.Managing the address book

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	11	4	4	24	25.6	9.3	9.3	55.8	Global

SEMESTER-II

Title of the Paper: BUSINESS STATISTICS		Credit	5
Course: B. Com (CA)		Core	3
Semester: II		Time	: 3 hours
Hours Per Week: 6		Maximum:	75marks
		Code	:18UCC2CC3
Objective	<ul style="list-style-type: none">• To train the students in the basics of Statistics.• To apply the concepts of Statistics in optimization in Business Situations.		
Unit-I	Introduction of statistics- Tabulation - Classification – Diagrams- graphs.		
Unit – II	Measure of Central Tendency: Mean-Median-Mode-Geometric Mean-Harmonic Mean.		
Unit – III	Measures of Dispersion : Range -Quartile deviation – Mean deviation – Standard deviation –Co-efficient of variation.		
Unit – IV	Correlation – Co-efficient of concurrent deviation-Regression analysis-Time Series Analysis.		
Unit – V	Index numbers– Price Index numbers - Cost of living index number.		

Text Book:

1. Statistics – R.S.N. Pillai&Bhagavathi, Sultan chand publications.

Reference Books:

- 1.S.C. Gupta – Fundamentals of Statistics - Sultan chand& Sons, Delhi.
- 2.D.N. Elhance – Fundamentals of Statistics – KitabMahal, Allahabad.
- 3.V.K. Kapoor – Operations Research Techniques for Management -Sultan chand&Sons,Delhi.
- 4.Statistical methods – S.P. Gupta, Sultan chand Publications

(Theory: 25%, Problem: 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
22	0	0	0	22	0.00	0.00	0.00	100.00	Global

SEMESTER-II

<p>Title of the Paper: OFFICE AUTOMATION (WITH PRACTICALS)</p> <p>Course : B. Com (CA)</p> <p>Semester : II</p> <p>Hours Per Week : 6</p>	<p>Credit:5</p> <p>Core: 4</p> <p>Time : Theory-4hrs Practicals-2 hrs</p> <p>Max: Theory-60Marks Practical's - 40Marks</p> <p>Code :18UCC2CC4</p>
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Objective	To Know the knowledge about the office automation and the Features of MS-Office2007.
Unit-I	MS-Word: Creating and Saving a Word Document- Applying basic formatting - Creating templates– Paragraph Alignment-Working with styles-Working with tables-Mail Merge-Spelling and Grammar.
Unit– II	MS-Excel: Creating and Saving an Excel work book - Adding and formatting data in cells-Working with tables and chart-Formulas and Functions.
Unit– III	MS-PowerPoint: Creating and Saving Presentation - Basics of presentation – Running and setting up a presentation – Enhancing Power Point Presentations-Custom animations

Unit– IV	MS-Outlook: Configuring an Outlook account - Outlook user interface- Arranging items in contents pane – composing and sending messages - reading messages - forwarding messages - Managing contacts
Unit-V	MS Access: Introduction to Access –Creating a Simple Database and Tables–Entering data and Editing Data-Finding, Sorting and Displaying Data.

Text Book:

1.SanjaySaxena:MS-Office2007 in a Nutshell, Vikas Publishing House Pvt Ltd.,

Reference Books:

1. Kogent Solutions Inc.: Office2007in simple steps, Dream tech publishing.

List of practical's:

1. Creating Leave letter using MS-Word.
2. Creating Resume using MS-Word
3. Creating Class timetable using Table facilities in MS-Word
4. Mail Merge.
5. Creating students mark list using MS-Excel.
6. Move, Copy, Insert operations in rows and columns.
7. Using statistical, mathematical and financial functions in MS-Excel.
8. Creating MS-Power Point slide.
9. Imply different effects in MS-PowerPoint slide.
10. Creating data base in MS-Access.
11. Finding, sorting and displaying the data in MS-Access data base
12. Macros

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	10	6	5	19	25	15	12.5	47.5	Global

SEMESTER-II

Title of the Paper: INTERNET (WITH PRACTICALS) Course : B.Com (CA) Semester : II Hours Per Week : 4		Credit:3 Allied:2 Time : Theory-2hrs Practicals-2 Hrs Max: Theory-60marks Practicals-40marks Code :18UCC2AC2
Objective	<ul style="list-style-type: none"> To provide a basic knowledge and Working knowledge of different aspects of internet. 	
Unit-I	Introduction to Internet – A brief History of Internet – Use of Internet – The connection to the Internet – Web pages – Web Pages come from the web server– Web sites.	
Unit– II	Internet Service Providers–Dialer Programs and Internet Programs – Internet Explorer – Chrome – Animation – Frames: Several Web pages at one–Several windows simultaneously–Printing.	
Unit– III	Internet Basics: Evolution –Internet Addressing – IP Address -Basic Terminology – Getting into the net – Browsers –Applications of Internet – Introduction to internet protocols –Language of Internet -E-mail and voice mail – Creating mail address.	
Unit– IV	E-mail address – Creation – Browsing – Search engines –Downloads.	
Unit-V	Visiting business places- libraries- Railway -Airline reservation centers online- online chatting.	

Text Book:

- a. Computer Applications in Business (Internet only), Srinivasa Vallabhan, Sultan Chand & Sons, New Delhi

Reference Books:

1. The Internet Instance Reference–Paul E. Hoffman, BPB Publications
2. Internet for Everyone–Alexis Leon Mathews, Leon Tech world, UBS Publications
3. Internet Programming and Web Design–S. Aarathi, Kalakathir Achagam
4. Internet and E-mail–Yatin Publications, Delhi.

List of practical's:

1. E-mail address creation
2. Browsing
3. Search engines
4. Downloads
5. Visiting business places
6. Libraries
7. Railway and Airline reservation centers online
8. Online chatting

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
44	0	0	1	43	0	0	2.27	97.7	Global

SEMESTER-III

Title of the Paper	: FINANCIAL ACCOUNTING-II	Credit	5
Course	:B.Com(CA)	Core	5
Semester	:III	Time	:3 hours
Hours Per Week	:6	Maximum:	75marks
		Code	:18UCC3CC5
Objective	<ul style="list-style-type: none">• To have working knowledge of different aspects of partnership.• To provide basic knowledge of branch, departmental, hire purchase and insurance claims.		
Unit-I	Branch Accounts (excluding foreign branches) - Departmental Accounts includes inter-departmental transfers.		
Unit – II	Partnership accounts- Admission –Retirement- Death.		
Unit – III	Dissolution- Treatment of goodwill on dissolution-Insolvency of partner.		
Unit – IV	Accounting for Hire purchase-Installments.		
Unit – V	Insurance claims- Computation of claim to be lodged for Loss of Stock - Loss of Profit - Average clause.		

Text book:

1. Financial Accounting By Reddy and Murthy –Margham Publications

Reference Books:

1. Advance accountancy By Shukla and Grewal –Sultan Chand & Sons
2. Advance accountancy By R.L.Gupta and Ramasamy - Sultan Chand & Sons
3. Advance accountancy By Jain and Narang –Kalyani Publications

(Theory:25%,Problem:75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
15	0	0	9	6	0.00	0.00	60.00	40.00	National

SEMESTER-III

Title of the Paper : PRINCIPLES OF MARKETING		Credit	5
Course	:B.Com(CA)	Core	6
Semester	:III	Time	:3hours
Hours Per Week	: 6	Maximum:	75marks
		Code	:18UCC3CC6
Objective	<ul style="list-style-type: none"> To enable the students to gain basic principles and practices of marketing and to sensitize them with day-to-day developments in different functions of marketing. 		
Unit-I	Definition of Marketing - Modern Concept of Marketing – marketing and Selling – Marketing Functions – Buying – Transportation -Warehousing – standardization – Grading –7P s of Marketing.		
Unit – II	Buyer’s Behavior–Buying Motive–Market Segmentation –Market Strategies – Product Development-Introduction of New Product –Branding Packaging - Brand Loyalty.		
Unit – III	Pricing -Objectives – Factors influencing pricing - Methods of pricing – pricing strategies – Pricing for new product and existing product.		
Unit – IV	Promotion -Advertisement – Media of Advertisement – Advantages – Limitations – Advertisement copy – Personal selling process – Sales promotions at consumer level.		
Unit – V	Channels of Distribution - Meaning of Wholesalers - Retailers - Supply Chain management -Retail Marketing - Features - CRM (Customer Relation Management)-On line marketing – Rural Marketing.		

Text Books:

1. Marketing Management – Sherlekar

Reference Books:

1. Marketing Management – Philip Kotler
2. Marketing Management – W.Stanton

3. Marketing Management – RajanSaxena
4. Marketing Management – C.B.Mammoria

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	4	3	3	37	9.76	7.32	7.32	90.2	Global

SEMESTER-III

<p>Title of the Paper: FUNDAMENTALS FPROGRAMMING IN C (With Practicals) Course : B.Com (CA) Semester : III Hours Per Week :4</p>	<p>Credit:3 Allied: 3 Time : Theory-3hrs Practicals-1 hr Max : Theory-60marrs Practicals-40marks Code:18UCC3AC3</p>
Objective	<ul style="list-style-type: none"> • To offer the programming skills to the students through C Languages.
Unit-I	C- Fundamentals: The C Character Set - C Tokens – Keywords and Identifiers –Variables - Datatypes – Declaration of variables
Unit– II	Operators: Arithmetic operators – Relational - Logical operators- Assignment operators - Increment- Decrement operators -Conditional operators.
Unit– III	Control Statements: If else statements – Nested if - While statements – Do-While statements - For statements- Switch statements -Break statements.

Unit– IV	ARRAY: One-Dimensional arrays – Character array and Strings: Declaration and initialization- Reading strings from terminal - Writing strings to screen - Putting two strings together – Comparison of two strings-String handling functions.
Unit-V	Function: Elements of user defined function-Definition of function-Function calls -Function declaration -Category of function.

Text Book:

1.E. Balagurusammy, “Programming in ANSI C” , Tata McGraw-Hill publishingcompanyLtd.,NewDelhi,5th edition.

Reference Book:

1. Yashvant Kanetkar,“Working with C”,BPB publication, New Delhi.

List of Practicals:

1. Simple programs in C
2. Programming using operators
3. Decision making programs (if-else, switch)
4. Programs using Looping structure (for, while, do-while)
5. String manipulation
6. Programming using f unction
7. Ascending Order using Array
8. Find factorial
9. Find Fibonacci

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	0	0	0	41	0	0	0	100	Global

SEMESTER-III

Title of the Paper: PRINCIPLES OF ACCOUNTANCY	Credit	2
Course : B. Com (CA)	Core	1
Semester : III	Time	:3 hours
Hours Per Week : 2	Maximum	:75marks
	Code	:18UCC3NME1:1

Objective	At the end of the course students shall have an understanding of basic accounting concepts and shall have acquired skills in preparing various accounts.
Unit-I	Meaning of Accounting- Book keeping – Differences -Relationship – Concepts – conventions – Accounting terms – Difference between single entry and Double entry Accounting.
Unit – II	Principles of double entry – Journal – Recording the transactions in the books of Prime entry – Relation between Journal and Ledger.
Unit – III	Ledger – sub divisions of Ledger – Ledger posting.
Unit – IV	Meaning of Trial Balance — Differences between Trial Balance and Balance Sheet – Items to be debited and credited in the Trail Balance – Preparation of Trial Balance without Ledger.
Unit - V	Capital and Revenue expenditure – Capital and Revenue Incomes – Preparation of Manufacturing Account – Final Accounts without Adjustments.

Text Book:

1. Principles of Accountancy – K.L. Nagarajan, N. Vinayagam, P.L. Mani - Eurasia Publishing House (PVt) Ltd, Delhi.

Reference Books:

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press.
2. Principles of Accountancy – C. B. Gupta- Sultan Chand & Sons.

(Theory: 25%, Problem: 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	11	12	0	0	47.8	52.2	Global

SEMESTER-III

Title of the Paper	: MANAGEMENT CONCEPTS	Credit	2
Course	: B. Com (CA)	NME	1
Semester	:III	Time	:3 hours
Hours Per Week	:2	Maximum:	75marks
		Code	:18UCC3NME1:2

Objective	At the end of the course, students shall be able to understand the various principles that govern the applications of commerce and management.
Unit-I	Definition of management - functions of management – contributions of Taylor -Henry Fayol- Elton Mayo- Gilbreth- Maslow –PeterDrucker.
Unit – II	Planning : Nature - Purpose – Objectives – Types – Steps in planning – Limitations.
Unit – III	Meaning of Organizing – departmentation – delegation of authority.
Unit – IV	Meaning of Communication– Characteristics – Process – Types – Barriers to communication – Effective communication.
Unit – V	Leadership: Meaning – characteristics – types – theories of leadership.

	Motivation: Meaning– theories of motivation: - Maslow-McGregor X & Y theories.
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Text Book:

1.Principles of Management–L.M. Prasad

Reference Book:

1. Principles of Management– Sherlekar
2. Essentials of Management– Koontz and O’Donnell

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
30	0	2	5	23	0	6.67	16.7	76.7	Global

SEMESTER-IV

Title of the Paper: COST ACCOUNTING	Credit	5
Course : B. Com (CA)	Core	7
Semester IV	Time	:3 hours
Hours Per Week : 5	Maximum:	75marks
	Code	:18UCC4CC7

Objective	<ul style="list-style-type: none"> • To enable the students to understand the principles and the procedures of cost accounting and to help them to apply it in a practical situation. • To Provide cost effective operational efficiency when they become employees or entrepreneurs
Unit-I	Cost accounting- cost concepts – Methods - Techniques – Cost unit – Cost centers – Cost sheets.
Unit – II	Materials cost – Issue of materials –Methods-levels of stock

Unit – III	Labour cost - Methods –Variances-Labour turnover.
Unit – IV	Overheads :Direct material cost, Direct labor cost, Direct labor hour ,Machine hour rate method -Apportionment- Absorption
Unit – V	Methods: Job costing- Contract costing- Process costing- (Normal loss, Abnormal loss and gains only) – Operating costing.

Text Book:

1. S.N. Maheswari, (Latest Ed.), Cost Accounting, S.Chand& Co, New Delhi.

Reference Books:

1. Alex K (2012), Cost Accounting, Pearson Education, New Delhi.
2. Saxena&Vashist, (Latest Ed.), Cost Accounting, S,Chand and Co, New Delhi.
3. Tulsian PC (2007), Fundamentals of Cost Accounting, Tata McGraw Hill, New Delhi

(Theory: 25%, Problem:75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
22	0	0	14	8	0.00	0.00	63.64	36.36	National

SEMESTER-IV

Title of the Paper: SOFT WARE DEVELOPMENT		Credit	4
WITH VISUAL BASIC		Allied	4
Course	: B. Com (CA)	Time	:3 hours
Semester	IV	Maximum:	75marks
Hours Per Week	: 5	Code	:18UCC4AC4

Objective	<ul style="list-style-type: none"> • To learn the basic concepts of Visual Basic • To know the control and tools of Visual Basic • To understand how to create the application in Visual Basic
Unit-I	Introduction of VB - Creating an Application - Objectives-Tool box- Project explorer -Properties of Window- Form window- Understanding projects - Various tools and controls.
Unit- II	IDE, Form and Controls-Objectives-Form-Working with a Control-Opening the code Window-Variables: Objectives- Data types -Types of variables-constant.
Unit- III	Writing code in VB: Objectives-The Code Window-The Anatomy of procedure-Editor Features-Files: Objectives-VB files system controls.
Unit- IV	Menu: Objectives - Building the user Interface - Multiple Document Interface Application (MDI): Features- Loading MDI Form-The Active form Property.
Unit-V	Debugging Tips: Objectives - Debugging methods -Introduction to Database - Data Access objects.

Text Book:

1. Mohammed Azam, Programming with Visuals IBasic6.0-Vikas Publishing House Pvt Ltd, New Delhi.

Reference Books:

1. Evangelos Petroustor, MasteringVisualBasic6- BPB Publication, Delhi.
2. Gary Cornell, Visual Basic6 from the Ground up- Tata McGraw Hill Publishing Company

Limited, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	0	0	0	33	0	0	0	100	Global

SEMESTER-IV

Title of the Paper: PRINCIPLES OF MANAGEMENT	Credit	3
Course : B. Com (CA)	Allied	5
Semester IV	Time	:3hours
Hours Per Week : 4	Maximum:	75marks
	Code	:18UCC4AC5

Objective	To familiarize the students with the basics of principles of management. To enable the students become socially conscious managers.
Unit-I	Management: Definition, nature, scope, functions, and Levels of Management - Art, Science and Profession - Functions of Managers - Development of management thought – Contribution by F.W. Taylor, Henry Fayal, and Others.
Unit– II	Planning– Classification– Objectives— Characteristics – Steps - Process – Types - Advantages-Limitations- MBO –Planning through MBO- Decision making –Policies

Unit- III	Organization and Structure-Types- Departmentation – Organization charts– Authority and Responsibility-Delegation and Decentralization -Supervision and Span of Control.
Unit- IV	Motivation-Types-Theories – Maslow, Herzberg, McGregor, and others. Communication - Principles - types and barriers of communication
Unit-V	Leadership – Functions –Styles - Co-ordination – Features–Types and Techniques. Control - Process - Effective control system - Techniques of control.

Text Book:

1.L.M. Prasad Principles and Practice of management “, Sultan Chand & Sons, New Delhi.

Reference Books:

1. J. Jayasankar, “Principles of Management” Margham Publications, Chennai.

2. E. Dharma raj, “Principles of Management” SIMRES Publications, Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
46	2	2	8	34	4.35	4.35	17.4	73.9	Global

SEMESTER-IV

Title of the Paper	: MULTI MEDIA TECHNOLOGY	Credit	2
Course	: B. Com (CA)	NME	2
Semester	: IV	Time	:3 hours
Hours Per Week	:2	Maximum:	75marks
		Code	:18UCC4NME2:1

Objective	<ul style="list-style-type: none"> • To learn the basic concepts of multimedia. • To know the multimedia graphics with Photoshop.
Unit-I	Graphic Programs - Introduction to Photoshop -Navigating Photoshop, Menus and panels, Opening new files, Opening existing Files -New CS4Applications Bar & the Options Bar, Exploring Panels & Menus, Creating &Viewing a New Document, Customizing the Interface, Setting Preferences.
Unit- II	Working with Images-Zooming & Panning an Image-Rulers, Guides &Grids-Adjusting Color with the New Adjustments Panel-The New Masks Panel & Vibrancy Color Correction Command.
Unit- III	Resizing &Cropping Images-Understanding Pixels & Resolution - the Image -Interpolation Options- Adjusting Canvas Size &Canvas Rotation. Working with Basic Selections: Combining Selections, Using the Various Tools-Modifying Selections.
Unit- IV	Getting Started with Layers-Understanding the Background &Merging Layers-Copying Layers- Introduction to Blending Modes, Blending Modes-Creating &Modifying Text. Painting in Photoshop: Using the Brush Tool, Working with Colors.

Unit-V	Photo Retouching- The Red Eye Tool, The Clone Stamp Tool, The Patch Tool & the Healing Brush Tool, The Spot Healing Brush Tool, The Toning & Focus Tools, Painting with History.
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Text Book:

1. Adobe Photoshop CS5: Digital Classroom

Reference Book:

1. Jennifer Smith and the AGI Creative Team

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	0	23	0	0	0	100	Global

SEMESTER-IV

Title of the Paper: MUTUAL FUNDS	Credit 2
Course : B. Com (CA)	NME 2
Semester IV	Time :3 hours
Hours Per Week : 2	Maximum:75marks
	Code :18UCC4NME2:2

Objective	To understand the basic concepts of mutual funds and the regulation of RBI
Unit-I	Concepts of Mutual funds -Evaluation of mutual funds – Role of mutual funds – Types of mutual funds.
Unit – II	Legal structure of mutual funds – Rights and responsibilities of market constituents – Funds mergers -Scheme takeovers.
Unit – III	Role of regulation in India – RBI-SEBI - Rights of the investors - Obligation of the investors

Unit – IV	Accounting of mutual fund – NAV Computation – Pricing of units – Valuation of mutual funds
Unit – V	Distribution channel – Direct marketing - Indirect marketing channel – Broker -Underwriters– Mutual funds schemes in India-Invest in mutual fund online in India

Text Book:

1. Financial instrument and services – Nalini pravatripathy, Prentice Hall of India

Reference Books:

1. Mutual Funds– Mark Mobius– John Wiley & Sons
2. Financial Services–M.Y. Khan, Tata McGraw Publications Co Ltd.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
24	0	5	15	4	0.00	20.83	62.50	16.67	National

SEMESTER-IV

Title of the Paper: CUSTOMER RELATIONSHIP MANAGEMENT	Credit 2
Course : B. Com (CA)	SB1 1
Semester : IV	Time : 3 hours
Hours Per Week 2	Maximum:75marks
	Code :18UCC4SBE1

Objective	<ul style="list-style-type: none"> To understand the information technology with business practices. To provide means for successful delivery of CRM program.
Unit-I	Introduction to CRM-Cost of Acquiring Customers-Customer Acquisition to Customer loyalty-CRM and Business Intelligence.
Unit- II	CRM Approaches- Types of CRM approaches - Drawbacks - Emerging challenges in the marketing front-Relationship marketing: Definition- Concepts -Relevance of relationship marketing approach.
Unit- III	CRM and Customer Service-types - Call Centre and customer Care – Attributes of customer care- Automation of Contact Center-Call Routing- Web Based Self Service- Cyber Agents-Work Force Management – Customer service – Automation – Partner relationship Management.
Unit- IV	Analytical CRM - CRM and the Data Ware House – Enterprise CRM- Personalization- Delivering CRM- Defining CRM Success-Preparing Business Plan- Understanding Business Process- Choosing your CRM Tool.
Unit-V	CRM and Salesforce Automation – Objectives - Features- Benefits- Implementation Issues - Sales process activity Management - Sales and territory management- Contact management.

Text Books:

1. Dyche J, The CRM Hand book, Pearson Education, New Delhi.

Reference Books:

1. Sheathing., Parvatiar A, Shainesh G Customer Relationship Management- Emerging Concepts, Tools and Applications, Tata McGraw Hill, New Delhi.
2. Gosney J W & Boehm Customer Relationship Management Essentials, Prentice Hall of India, New Delhi.
3. Sheth JN., Parvatiar A, Shainesh G Customer Relationship Management- Emerging Concepts, Tools and Applications, Tata Mc Graw Hill, New Delhi.
4. Gosney JW & Boehm TP Customer Relationship Management Essentials, Prentice Hall of India, New Delhi.

Total	Number of Topics Focus on	% of Topics Focus on	Course
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Number of Topics									Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	13	12	7	8	32.5	30	17.5	20	Local

SEMESTER-V

Title of the Paper: INCOME TAX LAW & PRACTICE		Credit	4
Course : B. Com (CA)		Core	8
Semester : V		Time	:3hours
Hours Per Week : 5		Maximum:	75marks
		Code	:18UCC5CC8
Objective	To make the students to gain knowledge of income tax and legal provisions in its application		
Unit-I	Meaning of income – Important Definitions under the income tax act – Scope of total income – Residential status – Income exempted from tax-Classification of exempted income.		
Unit – II	Heads of income - salaries – allowances – perquisites -valuation – Different forms of salary – other related provisions – Gratuity – Pension – Computation of pension – Provident Fund.		
Unit – III	Income from house property –Annual value – Deduction from annual value – Computation under different circumstances		
Unit – IV	Income from business– Admissible Expenses-Inadmissible expenses – General deductions – Principles -Assets eligible for depreciation-provisions relating to depreciation-Deemed business profit chargeable to tax – Computation of income from business - Computation of income from profession.		
Unit - V	Income from capital gains – short term capital gains-long term capital gains - Transfer of capital assets - Certain transition not included as transfer (Exemption under Section 54) – Income from other sources – Computations – Grossing up – Clubbing of income – Set off and carry forward – VAT-Provision concerning advanced tax deducted source.		

Text Book:

1. Income tax law and Practice – T.S. Reddy Prasad and HariPrasad Reddy, Margham Publications.

Reference Books :

1. Income tax Law and accounts – H.C. Mehrotra, Sultan chand& Sons.

2. Income taxlaw and Practice- V. P. Gaur & D. P. Narang, Kalyani Publishers.
3. Income taxlaw and Practice – Dr. N. Hariharan , Tata M. C. GrawHill.
4. Guide to Direct taxes – Dr. Bhagvathi Prasad, Tax man Publishers

(Problem 75%, theory 25%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	5	38	0	0	11.6	88.4	0	National

SEMESTER-V

Title of the Paper: MANAGEMENT ACCOUNTING Course : B. Com (CA) Semester V Hours Per Week : 5		Credit 5 Core 12 Time :3 hours Maximum:75marks Code :18UCC5CC9
Objective	<ul style="list-style-type: none"> • To provide an insight into accounting procedure and their applications in complex Business Management. To help the students to plan for funds generation and evaluate the risks in financing. 	
Unit-I	Management Accounting – Definition- Principles – Functions – Role- Scope – Advantages – Limitations – Differences between Management Accounting & Financial Accounting – Differences between Management Accounting and Cost Accounting.	
Unit – II	Analysis and interpretation of Financial Statements– Nature –Limitations of F/S – Types of financial analysis – FSA Tools – Comparative financial Statements – Common size financial statements – Trend percentages – Ratio analysis- Types;Liquidity,Solvancy Turn over & Profitability ratio –Uses - limitations.	

Unit – III	Fund flow analysis-source and application of funds - Cash Flow analysis-preparation of cash flow as per AS3.
Unit – IV	Budget and Budgeting- Budgetary control -Preparation of Production Budget-Sales Budget-Cash Budget- flexible budget – ZBB.
Unit – V	Marginal Costing -Break Even analysis – Practical application of Marginal Techniques – Advantage- Limitation of Marginal costing -CVP analysis - Standard costing – Variance analysis – Material & Labour only.

Text Book:

1. Management Accounting by S.N. Maheswari, Sultan Chand Company

Reference Books:

- 1.Management Accounting - Hingorani&Ramanathan, S.Chand& Sons
- 2.Management Accounting –Dr.R.Ramachandran&Dr.Srinivasan
- 3.Management Accounting- S.P.Gupta.

(Theory 25% , Problem75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	5	24	14	0	11.6	55.8	32.6	National

SEMESTER-V

Title of the Paper: ENTREPRENEURIAL DEVELOPMENT	Credit 5
Course : B. Com (CA)	Core 10
Semester V	Time :3 hours
Hours Per Week : 5	Maximum:75marks
	Code :18UCC5CC10

Objective	To provide the knowledge to the students regarding entrepreneurship – projects and related issues
Unit-I	Entrepreneurship – Meaning – Qualities of entrepreneurship – Types of entrepreneurship-Functions of entrepreneurship – Role of entrepreneurship in economic development-Women entrepreneur-Rural entrepreneurship-Problems of women entrepreneur-.Social responsibilities in entrepreneurship-Entrepreneurial mobility.
Unit – II	Entrepreneurial environment - Factors affecting Entrepreneurial growth - Competences -Entrepreneurial motivation – Barriers to entrepreneurial development
Unit – III	Institutional finance to Entrepreneurs – Commercial banks – SFC – SIDC – SIPCOT – TIC – SIDBI.
Unit – IV	Project management – Sources of business idea- Opportunity analysis-Ideation techniques- Project classification – Project identification – Project formulation stages – Project report – Project appraisal
Unit – V	Incentives and subsidies – Incentives to small scale industries– Incentives to industrial units located in backward areas – Transport subsidies – Seed capital assistance – Taxation benefits to SSI.

Text Book:

1. Entrepreneurial development – C. B. Gupta and Srinivasan

Reference Books:

1. Dynamics of entrepreneurial development – Vasanthdesai – Himalaya Publishing house , New Delhi.
2. Entrepreneurial Development-Dr. P. Saravanavel
3. Entrepreneurial Development-Dr. V. Balu.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	3	27	10	1	7.89	71.1	26.3	2.63	Regional

SEMESTER-V

Title of the Paper : WEB DESIGNING Course : B. Com (CA) Semester : V Hours Per Week :5	Credit : 5 CORE : 11 Time :3 hours Maximum:75marks Code :18UCC5CC11
Objective	<ul style="list-style-type: none"> • To learn the basic concepts of web designing. • To know the students how to create webpage.
Unit-I	Introduction to Internet – Internet Access / Dial-Up Connection –Internet Services-Features – TCP/IP Vs Shell Accounts —World Wide Web (WWW) – Web Page – Hyper Text – HTML tags –Net Surfing –Internet/Web Browsing–Browser– Internet Addressing – IP Address – Domain Name – Electronic Mail –Uniform Resource Locator (URL)–Internet Protocols– TCP/IP –FTP– HTTP –Telnet– Gopher–WAIS.
Unit– II	Searching the Web – Web Index – Web Search Engine –Search Functions – Search Engines – Meta Search Sites – Directories and Indexes–Specialized Directories– Electronic Mail (E-Mail)- Customizing E-Mail programs – Managing Mails – Address Book–Signature Feature– File Attachment Facility–Setting priority–Advantages and Disadvantages of E-Mail.
Unit– III	Introduction to HTML – HTML Code for Web Page – Web Page Basics– Start a New Paragraph – Start a New Line – Insert Blank spaces – Heading – Pre-format Text– Special Characters –Format Text–Super script and Subscript–Font Style and Size–Color – Margins – Block Quote – Lists – Images– Border –Aligning the Image–Horizontal Rule–Use Images in List.
Unit– IV	Links – Link to another web page – Link within a web page – Link to an image – Link to a file –Email link - Create a table – Add a border – Caption – Column groups – Row groups – Color –Background images – Aligning data – Size of table – Size of cell –Span cells–Cell spacing and cell padding–Borders–Text wrapping– Nested tables.
Unit-V	Sounds and videos– Video considerations – Internal video –Introduction to forms – Text box – Large text area – Check boxes –Radio buttons – Menu– Submit and reset button – Hidden field –Organize form elements – Label from elements – Introduction to frames–Frame considerations–Provide alternative information –Link to a frame–Scroll bars– Resizing frames– Frame borders.

Text Book:

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.

Reference Books:

1. Eric Kramer, “HTML”.
2. Kamalesh N. Agarwala, Amit Lal&Deeksha Agarwala, “ Business of the net”.
3. JohnZabour, JeffFoust & David Kerven, “HTML4HOW-TO”.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
102	0	0	0	102	0	0	0	100	Global

SEMESTER-V

Title of the Paper: E-COMMERCE	Credit	4
Course : B. Com (CA)	MBE	1
Semester V	Time	:3 hours
Hours Per Week : 4	Maximum:	75marks
	Code	:18UCC5MBE1

Objective	. To enable the students to get exposed to fundamental aspects of E-commerce.
Unit-I	Definitions - Needs and Importance - E-commerce Vs Traditional Commerce-Advantages, Impact of Internet on Business-Evolution and Growth in India-Environment and opportunities - Classifications.
Unit- II	Electronic market place technologies -Electronic data interchange -Http, TCP/IP-HTML-XML-Electronic Commerce with WWW \internet.
Unit- III	Overview-safe transport protocols-secure transactions- Secured electronic payment protocol-SET certificates for Authentication-Security on web servers and enterprise networks-conclusion.
Unit- IV	Internet monetary payment and security Requirements-Payment and purchase order process-Online electronic cash.

Unit-V	Need for computer security-Specific intruder approaches-Security strategies and tools-Encryption-Enterprise networking and access to internet.
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Text Book:

1. Web commerce technology hand books-DanielMinoli, EmmaMinoli.

Reference Book:

1. E- Commerce-Kamlesh K Bajaj and Debjani Nag.
2. E- Business& E-Commerce–P. Rizwan Ahmed, Margham Publications, Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	0	0	28	0	0	0	100	Global

SEMESTER-V

Title of the Paper: BANKING THEORYLAW& PRACTICE	Credit 2
Course : B. Com (CA)	SBE 2
Semester V	Time :3 hours
Hours Per Week : 2	Maximum:75marks
	Code :18UCC5SBE2

Objective	<ul style="list-style-type: none"> To learn and understand the structure and functioning of banking system, Central bank and Commercial banks in India.
Unit-I	Meaning and definition of banker & Customer- General and special relationship between banker and customer –Rights to honor the cheque-wrongful dishonor and its consequences-Maintain secrecy of customers account.
Unit – II	Commercial banks –Universal Banking –Management of Deposits - Classification of Deposit accounts - nature of Deposit accounts – Advances-Types of Advances- Lending practice – principles of sound bank lending.
Unit – III	Central bank – Reserve Bank of India –Objectives –organization – functions – monetary policy – credit control measures and their effectiveness.
Unit – IV	Negotiable Instruments– Definition – features –Promissory note- Bill of exchange -Cheque –Holder and holder in due course -crossing of a cheque-types of crossing – Endorsement- Negotiation & Dishonor and discharge of negotiable instrument- Protection of Collecting Banker &Paying Banker
Unit – V	E-Banking – Meaning – benefits – Electronic transfer:-NEFT – ECS (Credit and Debit)-RTGS – Internet banking- Mobile banking – Plastic money - Demat account.

Text Book:

1. Banking Theory, law & Practice, K.Garden and N.Natarajan, Himalaya Publication

Reference Books:

1. Tanna's Banking law and Practice in India, M.S.Ramaswamy, Sultan Chand & Sons New Delhi.
2. Banking theory, Law & Practice, S.M.Sundaram, Sri Meenakshi Publications, Karaikudi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	1	25	17	0	2.33	58.1	39.5	National

SEMESTER-V

Title of the Paper: STOCK MARKET PRACTICES	Credit	2
Course : B. Com (CA)	SBE	3
Semester V	Time	:3 hours
Hours Per Week : 2	Maximum:	75marks
	Code	:18UCC5SBE3

Objective	To learn and understand the Basic concepts of stock market trading.
Unit-I	Capital Market –Need - Importance – Structure – Primary market -Secondary market.
Unit – II	New issue market –Investment decision by the Investors -Functions – Methods of issue.
Unit – III	Stock market- Growth of stock exchange in India-Functions of stock exchanges.
Unit – IV	OTCEI-Paid up capital of OTCEI - NSE – Listing of securities – Procedures-Advantages of listing – Screen based trading – Demat accounts –Mechanics of trading in stock exchanges.
Unit – V	Registration of stock brokers - Role of merchant bankers –Kinds of brokers-Speculation.

Text Book:

1.V.A. Avadhani: Indian Capital Market, HPH.

Reference books:

1.P.N.Varshney: Indian financial system.

2.Punidhavahpandiyani: security analysis and portfolio management.

3.V.K.Bhalla,Security Analysis &Portfolio Management.

Total	Number of Topics Focus on	% of Topics Focus on	Course
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Number of Topics									Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
26	0	0	26	0	0	0	100	0	National

SEMESTER-VI

Title of the Paper : CORPORATE ACCOUNTING Course : B. Com (CA) Semester : VI Hours Per Week :6		Credit 5 Core 8 Time : 3 hoursMaximum:75mar ks Code :18UCC6CC12
Objective	<ul style="list-style-type: none"> To enable the students to acquire knowledge and skills in accounting for changes in corporate structure. 	
Unit-I	Shares- Estimation of investment in shares- Issue of shares- Forfeiture - Reissue of shares- Issue of preference shares - Redemption of preference shares- Issue of debentures- Redemption of debentures	
Unit – II	Preparation of Company Final Accounts - Company balance sheet preparation - Computation of managerial remuneration.-Valuation of goodwill- Valuation of Shares.	
Unit – III	Amalgamation as Merger- Purchase - Methods of purchase considerations - Closing entries in the books of vendor company - Opening entries in the books of buying company as per AS 21 (Inter-company investments excluded).	
Unit – IV	Holding company - Consolidated Balance sheet as per AS 21- Accounts of Holding companies (excluding inter-company holdings).	
Unit – V	Liquidation –Statement of affairs-Deficiency accounts - liquidator’s final statement of receipt and Payments-Accounts of banking companies-Legal provisions-CRR.	

Text Books:

1. T. S. Reddy and A. Murthy, (latest Ed.), Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. Shukla MC, Grewal TS & Gupta SC, (2006), Advanced Accounts, Volume II, S.Chand & Company Ltd., New Delhi.
2. Joseph. T, (2009), Corporate Accounting, the Tata McGraw - Hill Education Private Limited, New Delhi.

(Theory 25%, Problem 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
29	0	0	15	14	0.00	0.00	51.72	48.28	National

SEMESTER-VI

Title of the Paper : BUSINESS LAW Course : B. Com (CA) Semester : VI Hours Per Week : 6	Credit : 5 Core : 9 Time : 3 hours Maximum: 75 marks Code : 18UCC6CC13
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Objective	To make the students aware of the legal environment and to know the various Provisions of Important Acts relevant to the Indian business.
Unit-I	Definition of Mercantile law-scope of Mercantile Law –Growth and Sources of Mercantile Law –Nature - Kinds of Contracts: Valid contract-Voidable contract -Offer and acceptance –Consideration –Capacity of Parties –Free Consent – Legality of object –Void Agreements –Contingent Contracts.

Unit – II	Performance of Contracts --Discharge of Contracts –Remedies for Breach Including Specific Performance –Quasi Contracts.
Unit – III	Law of Agency –Classification of agents –Creation of agency –Rectification –Rights and duties of agents –Personal liability of agent.
Unit – IV	Sale and Agreement to sell –Caveat Emptor –Conditions -Warranties-Transfer of Ownership –Sale by non-owners –Rights an unpaid vendor.
Unit - V	Law of Insurance-General Principles applicable to Insurance –Types of Insurance – Features.

Text Book:

1. Mercantile Law –M.Chukla, S.Chand& Co

Reference Books:

1. Mercantile Law Batra and Kaltra –Tata McGraw Hill Company
2. Mercantile Law –M.C.Kuchal, Vikas Publishing House
3. Mercantile Law with Industrial Law –S.P.Iyengar and B.K.Goyal, R.Chand& Co.,

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	0	30	4	0.00	0.00	88.2	11.8	National

SEMESTER-VI

<p>Title of the Paper: FINANCIAL ACCOUNTING PACKAGE– TALLY(WITHPRACTICALS)</p> <p>Course : B.Com(CA)</p> <p>Semester : VI</p> <p>Hours Per Week :6</p>	<p>Credit:5</p> <p>Core:14</p> <p>Time: Theory-4hrs Practicals-2 hrs</p> <p>Max: Theory-60marks Practicals-40marks</p> <p>Code:18UCC6CC14</p>
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Objective	<ul style="list-style-type: none"> • To impart the students with the basic principles and concepts of accounting. • To provide knowledge on the use and application of computer In accounting.
Unit-I	Introduction- Features of Tally - Starting Tally – Company creation - Alteration and deletion - Hierarchy of account groups and ledgers – Account groups of balance sheet - Assets and liabilities- P&L a/c-Accounts Group Creation-Accounts ledger creation-Financial problems.
Unit– II	Voucher entry - Types of Various Vouchers -Voucher alterations, deletion and Cancellation-Single mode Voucher Entry-Account Voucher lists-Day book-Trial balance.
Unit– III	Cost center-Cost Category-Voucher entries using cost Centre-Pay roll Preparation-Budget creation and alteration-TDS-TCS -VAT.
Unit– IV	Inventory information - Inventory masters - Units of measure -Stock group - Stock item - Stock category - Go downs – Inventory vouchers - Receipt note voucher - Rejections in & Out voucher –Delivery note Vouchers-Stock Journal Voucher-Physical stock voucher-Creating purchase order and sales order-Invoicing.
Unit-V	Accounting and inventory books and reports – Data Collaboration-Tally vault- Tally audit- Export of data-Data formats - Internet connectivity -E mailing tally report as attachments - Import of tally data - Migrating tally data – ODBC connectivity - Connecting tally data into MS word document and excel work sheet -Backup-Restore.

Text Books:

- 1.Tally, Namrata Agarwal (2012).

Reference Books:

1. Implementing Tally-AK Nadhani and K K Nadhani. (Unit I and II, Unit IV and V), 2013.
2. Tally-Accounting Software (For U.G & P. G Courses)- S. Palanivel, Margham Publications, Chennai.

List of Practicals:

1. Creation, alteration and deletion of company
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Final A/Cs with adjustments (Creation and deletion of ledgers)
4. Voucher entry problems in double entry mode
5. Voucher entry problem in single entry mode.
6. Voucher entries using cost centres
7. Budget preparation and reporting variance
8. Pay roll preparation
9. Accounting vouchers using stock items
10. Order processing and inventory vouchers
11. Generation of accounting books and reports
12. Generation of inventory books and reports.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
68	12	0	0	56	17.6	0	0	82.4	Global

SEMESTER-VI

Title of the Paper: MANAGEMENT INFORMATION SYSTEM		Credit	4
Course	: B. Com (CA)	MBE	:2
Semester	VI	Time	:3hours
Hours Per Week	: 5	Maximum:	75marks
		Code	:18UCC6MBE2

Objective	To enable the students to get exposed to fundamental aspects of Management information system and Data base management system.
Unit-I	Management information system: Meaning – Features – MIS Model – Components – Subsystems of an MIS – Role and importance – Corporate planning for MIS – Growth of MIS in an organization – Centralization vs decentralization of MIS. Support – Limitations of MIS.
Unit– II	System concepts–Elements – Characteristics – Types – Categories of information system–System development lifecycle–System enhancement.
Unit– III	Information systems in business and management-Transaction processing system-Executive information system.
Unit– IV	Database management system –Conceptual presentation – Client server architecture networks.
Unit-V	Functional management information system – Marketing - Production- Human Resource – Business process outsourcing.

Text Book:

1.Dr.S.P. Rajagopalan, Management information system–Margham Publishing.

Reference Books:

1. A.K. Gupta–management information system–S. Chand & Co.
2. C.S.V. Murthy–Management information system
3. Sadagopan. S–Management information system
4. Gorden B. Davis& Margrethe H. Olson, “Management information system”. McGraw Hill Publishing.
5. Aman Jindal, “Management Information system, Kalayani publishers.

Total	Number of Topics Focus on	% of Topics Focus on	Course
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Number of Topics									Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	5	3	20	20	0	17.9	10.7	Global

SEMESTER-VI

Title of the Paper : HUMAN RESOURCE MANAGEMENT	Credit 4
Course : B.Com(CA)	MBE 3
Semester : VI	Time :3 hours
Hours Per Week : 5	Maximum:75marks
	Code :18UCC6MBE3

Objective	To know about the different functions of organization and the Human Resource Processes that is concerned with planning, Recruiting and Training.
Unit-I	HRM:Concept-Importance-Functions-Role-Successful implementation of Human Resources management -limitations-Personnel management Vs HRM -Challenges before HRM – Strategic HRM.
Unit – II	Human Resources Planning - Objectives of HRP-Different levels of HRP-Process-Factors influence estimation of Human Resources-Recruitment-Policy-Sources of Recruitment- Selection procedure – Promotion-Types of Promotion -demotion policy- Transfer policy.
Unit – III	Performance Appraisal-Features of Performance Appraisal - Objectives of performance Appraisal- Process- Performance Appraisal Methods- Uses - limitations of Performance Appraisal.
Unit – IV	Training & Development-Need-Objectives-Importance-Training Methods-Evaluation of Training Programme – Essentials of good training program-Theories of Motivation.
Unit – V	Wages &Salary Management-Methods of wage payments-Employee Remuneration -Factors determining the remuneration- Profit sharing-Fringe Benefits-Employee services-Wages &Salary Administration.

Text Book:

1.Human Resource Management - L.M. Prasad – Sultan Chand & sons. Management.

Reference Books:

1. EdwinFlippo - Personnel Management
2. BiswanathGhosh - Human Resource Development and Management, Vikas
3. C.S. Venkatraman and Srivastava – Personnel Management and Human Resources.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
45	0	2	21	24	0.00	4.44	46.7	53.3	Global

THANTHAI HANS ROEVER COLLEGE, (AUTONOMOUS)

PERAMBALUR – 621 220

M.Com., Commerce Course structure Under CBCS Pattern 2018 Onwards

Semester	Course Code	Course	Course Title	Hours/Week	Credit	Exam Hours	Marks		Total
							Int	Ext	
I	18PCM1CC1	Core Course I	Managerial Economics	6	4	3	25	75	100
	18PCM1CC2	Core Course II	Financial Management	6	4	3	25	75	100
	18PCM1CC3	Core Course III	Human Resources Management	6	4	3	25	75	100
	18PCM1CC4	Core Course IV	Industrial & Corporate Laws	6	4	3	25	75	100
	18PCM1EC1 :1 (OR) 18PCM1EC1 :2	EC-1	Information Technology (or) Insurance Management	6	4	3	25	75	100
TOTAL				30	20		125	375	500
II	18PCM2CC5	Core Course V	Quantitative Techniques	6	5	3	25	75	100
	18PCM2CC6	Core Course VI	Strategic Management	6	5	3	25	75	100
	18PCM2CC7	Core Course VII	Computer Applications in Business(With Practicals)	6	5	3	40	60	100

	18PCM2CC8	Core Course VIII	Advanced Cost Accounting	6	5	3	25	75	100
	18PCM2EC2 :1 (OR) 18PCM2EC2 :2	EC-2	Security Analysis &Portfolio Management (or) Retail Management	6	4	3	25	75	100
TOTAL				30	24		140	360	500
III	18PCM3CC9	Core Course IX	Advanced Corporate Accounting	6	5	3	25	75	100
	18PCM3CC1 0	Core Course X	Research Methodology	6	5	3	25	75	100
	18PCM3CC1 1	Core Course XI	Entrepreneurial Development	6	5	3	25	75	100
	18PCM3CC1 2	Core Course XII	Organizational Behaviour	6	5	3	25	75	100
	18PCM3EC3 :1 (OR) 18PCM3EC3 :2	EC-3	Indirect Taxes (or) Personality Development	6	4	3	25	75	100
TOTAL				30	24		125	375	500
IV	18PCM4CC1 3	Core Course XIII	Management Accounting	6	5	3	25	75	100
	18PCM4CC1 4	Core Course XIV	E-Commerce	6	5	3	25	75	100
	18PCM4EC4 :1 (OR) 18PCM4EC4 :2	EC-4	Export Marketing (or)Supply Chain Management	6	4	3	25	75	100

	18PCM4EC5 :1 (OR) 18PCM4EC5 :2	EC-5	Project management (or) Advertisement & Sales Promotion	6	4	3	25	75	100
	18PCM4PW	Project	Project Work	6	4	-	-	-	100
TOTAL				30	22				500
GRAND TOTAL				120	90				2000

I SEMESTER
CBCS - CORE COURSE I
MANAGERIAL ECONOMICS

Code: 18PCM1CC1
Credit:4

Hours:6
Max:75Marks

Objectives: To make the Students to realize the usefulness of Economic tools, Principles and laws in Business Decisions.

Unit -I

Managerial Economics : Definition – Scope and Applications - Role of managerial economist - Demand Analysis and forecasting methods – Demand forecasting -Elasticity of Demand - Law of Supply.

Unit -II

Production Function – Return to scale – Economics of size and Capacity utilization – Break-even analysis – Cost Function – Short run cost, Long run cost – Output functions.

Unit -III

Price policies and Practices – Objectives of pricing policy- Pricing under perfect competition – Oligopoly and Monopoly – Pricing of durable products – Perishable goods – Price as a tool of competition.

Unit -IV

Profit management –Profit theories – Nature and Measurement of profit – Profit policies - Profit planning and forecasting.

Unit- V

Macro economics and Business – Business cycle and Business policies- Economic Forecasting for business – National Income Savings and Investment - Theory of Income distribution – Foreign Direct Investment.

TEXT BOOK:

1. Managerial Economics, R.L. Varshney and K.L. Maheswari, Sultan Chand & Co. Ltd., New Delhi.

2. Managerial Economics, S. Sankaran, Margham Publications.

REFERENCE BOOKS:

1. Managerial Economics, Joel Dean, Tata McGraw Hill, New Delhi.

2. Managerial Economics, Samuel, Paul and G.S. Gupta, Prentice Hall of India, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	1	5	12	14	3.12	15.62	37.5	43.75	Global

CBCS - CORE COURSE II
FINANCIAL MANAGEMENT

Code: 18PCM1CC2
Credit:4

Hours: 6
Max:75Marks

Objective: To acquire the advanced knowledge in financial Management and to gain Practical Experience in finance handling in Corporate Sectors.

Unit I

Financial Management: Meaning – Objectives – Advantages – Disadvantages – Scope of Financial Management – Financial Planning – Time Value of Money

Unit II

Form of capital – Capitalization – Capital Structure - Leverages- Types- Significance – EBIT – EPS analysis – Theories of Capital Structure – Determinants of optimum Capital structure.

Unit III

Cost of capital :Meaning – Importance – Determination of Cost of Capital – Problems of Cost of Capital – Computation of Cost of Capital – Cost of Equity, Preference, Debt and Retained Earnings – Weighted Average cost of capital.

Unit IV

Dividend Policy – Forms of Dividend – Dividend Theories -Determinants of Dividend – Stability of dividends - Forms– Working Capital Management - Need for Working Capital-Determinants - Estimation of Working Capital Requirements.

Unit V

Inventory Management : Meaning, Significance and Computation of EOQ – Cash Management – Management Of Receivables.

(Problem-80%,Theory-20%)

TEXT BOOKS:

1. Financial Management – S.N.Maheswari
1. Theory and Problems of Financial Management –
Khan Jain (20% Theory, 80% Problems)

REFERENCE BOOK:

1. Financial Management – P.V.Kulkarni, B.G.Sathyaprasa
2. Financial Management –Prasana Chandra
3. Financial Management-T.S.Reddy & A.Murthy

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
36	3	11	10	12	8.33	30.56	27.78	33.33	Global

CBCS-CORE COURSE III
HUMAN RESOURCE MANAGEMENT

Code: 18PCM1CC3
Credit: 4

Hours: 6
Max: 75Marks

Objective: To Understand the Concepts and Practices followed in Managing the People at Work

Unit I

HRM – Nature – Objectives –Importance – Scope – Principles - HRM as profession – Functions of HRM –Role & Functions of HR Manager - H.R.M. Vs Personnel Management- – H R Planning - Factors influencing HR Planning-Steps involved in HR Planning

Unit II

Recruitment - Sources of Recruitment - Selection-Methods-Sources of Selection- Uses Of Various Tests and Interview Techniques in Selection-Placement-Need for Training- Training Methods-Job Change-Promotion and Transfer.

Unit III

Job Analysis-Procedure for Job Analysis-Job Description-Job Specifications-Career Planning Development - Job enrichment – Job Evaluation – Objective and Steps in Job evaluation process – Advantages and disadvantages of Job evaluation.

Unit IV

Payment of Wages – Factors determining wages – Methods of Wage payments – Performance Appraisal – Importance and Problems – Methods of Appraisal-

Unit V

Motivation and Morale – Concept – Theories of Motivation – Recent Trend in HRM – Job Satisfaction – Factors affecting Job satisfaction – Labour Welfare – Principles and Benefits – Labour Welfare Measure to Employees

TEXT BOOK

1. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. S.S. Khanka, Human Resource Management, Sultan Chand & Co. Ltd., New Delhi.
2. L.M.Prasad, Human Resource Management, S.Chand, New Delhi.
3. Flippo, Personnel Management and Industrial Relations, McGraw Hill

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
48	15	7	8	18	31.25	14.58	16.66	37.5	Global

CBCS-CORE COURSE IV
INDUSTRIAL & CORPORATE LAWS

Code: 18PCM1CC4

Hours: 6

Credit:4

Max: 75Marks

Objective : To understand the importance of Corporate Law, understand the Prevention and Settlement of Industrial Dispute.

UNIT –I :

Provisions of Companies Act 1956 relating to Company Administration –Board of Directors – Manager - Managing Director –Provisions relating to various types of meetings and their related items - Recent Amendments in Companies Act.

UNIT –II :

Industries (Development and Regulation) Act, 1951 -Object –Definitions –Central Advisory Council –Development Council –Regulation of Scheduled Industries – Registration and Licensing – Foreign Exchange Management Act, 1999 – Definitions -Regulation and Management of Foreign Exchange .

UNIT –III :

The Industrial Dispute Act 1947- Meaning of Industrial Disputes -Individual -Collective Disputes, Provisions relating to Lay off , lockout, Retrenchment, Strikes, Closure - Machineries under the act for the Prevention and settlement of Industrial Disputes.

UNIT –IV :

The Essential Commodities Act, 1955 –Powers of Central Government to Control, Effect, Seizure and Confiscation –Consumer protection Act 1986 – Definition - Consumer Protection Council – Consumer Disputes -Redresses Agencies –**District Forum –State Commission** – National Commission

UNIT –V:

The Trade Union Act of 1926-Provision relating to registration of Trade union- Cancellation for Registration- Rights and Privileges of a Registered Trade Union -Duties

and Liabilities – Amalgamation and Dissolution of Trade Unions.

TEXT BOOKS:

1. Company Law -N.D.Kapoor
2. Industrial Law - N.D.Kapoor

BOOK REFERENCE:

1. Bare Act of all relevant Legislations.
2. Corporate Laws and Secretarial Practice –N.D.Kapoor Sultan Chand and Sons, New Delhi
3. Economic Legislation –Law & Practice –by U.K.Chandhary - Sultan Chand & Sons New Delhi

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	2	32	0	0	5.88	94.11	0	National

CBCS-ELECTIVE COURSE 1
INFORMATION TECHNOLOGY

Code:18PCM1EC1:1
Credit: 4

Hours: 6
Max: 75Marks

Objective: To introduce knowledge about the computers and the OSs and to give information related to computer networks and communication technology.

Unit I: INTRODUCTION TO COMPUTERS

Introduction to Computer- Classification - Computer Architecture-Memory Unit.

Unit II: HARDWARE AND SOFTWARE

Input Device-Output Device-Computer Software-Operating System-Programming Language- Classification of Monitor Based on colour

Unit III: TELECOMMUNICATION

Introduction to Telecommunication-Functions- Computer Network-Communication Systems - Modulation

Unit IV: INTERNET AND INTRANET

Internet and worldwide Web-Electronic Mail-Intranets - Introduction to Multimedia

Unit V: APPLICATION OF INFORMATION TECHNOLOGY

Electronic Commerce-Hypermedia-Computer in Business & Industry-Home –Education & Training - Introduction to Virtual Reality

(Theory Only)

Books for Reference:

1. Alexis Mathew's Leon – Fundamentals of Information Technology

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
24	0	0	0	24	0	0	0	100	Global

CBCS-ELECTIVE COURSE 1
INSURANCE MANAGEMENT

Code:18PCM1EC1:2
Credit: 4

Hours: 6
Max: 75Marks

Objective : To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

UNIT I

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. - Insurance Contract. -Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India – Insurance organization in India – Profile of insurance company in India.

UNIT II

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Calculation of Premium- Surrender Value - Cover Note – Policy Conditions – Progress of Life Insurance Business in India.

UNIT III

Fire Insurance – Nature –Fire Insurance Contract – Kinds of Policies - Policies Conditions - Payment of Claims – Reinsurance - Double Insurance.

UNIT IV

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT V

General Insurance – Motor Insurance –Objectives – Importance - Burglary - Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property-Insurance – Cattle Insurance – Crop insurance – Medi claim – Overseas medi claim policy – Rural insurance in India – Insurance Regulatory and Development

Text and Reference Books :(Latest revised edition only)

1.Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai. 2.NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice-Prentice Hall , New York.

2.M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi

4.Mark S. Dorfman-Introduction to Risk Management and Insurance-Prentice Hall, New York. 5.IRDA 1999.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	0	0	35	15	0	0	70	30	National

II-SEMESTER
CBCS-CORE COURSE V
QUANTITATIVE TECHNIQUES

Code: 18PCM2CC5
Credit: 5

Hours: 6
Max:75Marks

Objective: To gain knowledge on Quantitative techniques and its applications.

Unit I

Correlation and Regression – Karl-Pearson’s Correlation Coefficient, Partial Correlation coefficient, Multiple Correlation Coefficient - Regression Equations of two variables only.

Unit II

Probability –Binomial and Poisson distributions -Normal distributions (Simple Problems)

Unit III

Testing of Hypothesis – Sampling - large sample and small sample tests – student’s ‘t’ distribution - F-test - Chi-Square test - ANOVA

Unit IV

Transportation Problem-Assignment Problems- Analysis of variance

Unit V

Linear Programming Problem –Formulation – Solution by graphical Method-Simplex Method.

(Theory:20%, Problem:80%)

TEXT BOOKS

1.Statistical Methods by S.P.Gupta, Sultan Chand & Sons

2.Operations Research by Kanti Swarup & Others, Sultan Chand & Sons

BOOKS FOR REFERENCE

1.Business statistics and operations research by P.A.Navnitham, Jai Publishers

2.Applied Statistics, S.C.Gupta and V.K.Kapoor, Sultan Chand & Sons

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
21	1	3	4	13	4.76	14.28	19.04	61.90	Global

CBCS-CORE COURSE VI
STRATEGIC MANAGEMENT

Code: 18PCM2CC6
Credit: 5

Hour:6
Max:75Marks

Objective: To understand the analysis, formulation, implementation and evaluation of Management Strategies.

Unit –I

Strategic Management: Definition –Scope –Benefits –Process –Risks – Approaches –Models – strategic Change –strategic Leadership - Decision Making.

Unit –II

Situation analysis – SWOT analysis – Strategic factor analysis (SFAS)- Environmental scanning and Industrial analysis forecasting – Internal Scanning –Mission –Objectives – Stockholder Theory –Cyert and Marc Behavioral Theory –Objectives of Non-Profit Organizations –Social Responsibility and Business Ethics.

Unit –III

Strategy Formulation –Profit Strategy - Business Strategy – Corporate Strategy – Divisional Strategy – Portfolio Analysis–BCG Growth / share matrix – Strategic Choice - Development of Policies – Strategic Alliances.

Unit –IV

Strategy Implementation - Organization for action –Staffing – Leading - MBO –Total Quality Management – Functional Strategies –Growth Strategies –Diversification, Acquisition and Joint Venture –Recovery – Recession and Divestment Strategic

Unit –V

Strategic Control and Evaluation—Establishing Strategic control premise
 Control – Valuation Techniques – Managing Change – Strategic issues in
 Managing Technology and Innovation – Strategic Effectiveness.

TEXT BOOKS:

1. Business Policy and Strategic Management –Francis Cherunilam

BOOK REFERENCE:

1. Strategic Management –awareness and Changer John L.Thompson
 (Cheap man & Hall, 32 Second Main Road CIT East, Chennai –35
2. Strategic Planning and Management –P.K. GHOSH (Sultan Chand & Sons) New
 Delhi.
3. Business Policy: Strategic Management\– L.M.Prasad (Sultan Chand & Sons)
 New Delhi
4. Strategic Management –Azad Kashmiri

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
47	0	5	15	27	0	10.63	31.91	57.44	Global

CBCS-CORE COURSE VII
COMPUTER APPLICATIONS IN BUSINESS

Code:18PCM2CC7
Credit: 5

Hour:6
Max:Theory:60 Marks
Practical:40Marks

Objective: To Make the Students to acquire, equip and apply the Knowledge of Computers.

Unit I

Introduction, Classification and Types of Computer, Evolution of digital Computers, components of digital Computers their Functions, Hardware and Software, Input and Output Devices, Low level Languages and High Level Languages, Translator, Computer Applications, Impact of Computer on Society.

Unit II

MS-Word: Word Basics –Menus, Commands, Tool Bars Icons –Mail merge, Macros-Table - Order of List – Un order List

Unit III

MS-Excel: Introduction–Menus, Commands, Toolbars Icons–Functions–Power Point presentation - Formulas Creating chart - Formatting cell - Cell alignment.

Unit IV

MS-Access: Introduction Parts of an Access Window, creating a Database, Relationships, Creating table through Design, View, Relationship, Query, Form, Reports.

Unit V

FoxPro: Introduction, Applications –Pay Roll, Stock Maintenance, Bank Transactions, File Sorting -Merging, Invoice Preparation, Sales order processing, Income Tax Calculations, Share market processing, Balance Sheet Preparation.

Book Reference:

- 1.Computer Applications In Business-Dr.K.Mohan Kumar &Dr.S.Rajkumar
- 2.E-Commerce – Dr.K.Abirami Devi & Dr.M.Alagammai.
- 3.Griever, Yair Alan, Foxpro 2.6: Code Book, BPB Publishers, New Delhi,
- 4.Edward Jones, Foxpro 2.5 for Windows Inside & Out, McGraw Hill,
- 5.S.V.Srinivasa Vallabhan, Computer Application in Business –Sultan Chand and Sons, –New Delhi.

Internal Assessment Theory –15 Marks; Practical –10 Marks

Univ. Exam. Theory - 45 Marks ; Practical - 30 Marks

Examination Duration: Theory 2 Hours; Practical 2 Hours

List of Practical's:

- 1.Mail Merge
- 2.Pay Roll Preparation in MS. Excel
- 3.Income Tax Preparation in MS. Excel
- 4.Slide Transition
- 5.Creating a database in MS. Access
- 6.Creating a table through Design
- 7.Query
- 8.Forms
- 9.Reports
- 10.Pay Roll Preparation in FoxPro
- 11.File Sorting and Merging in FoxPro
- 12.Income Tax Calculations in FoxPro
- 13.Balance Sheet Preparation in FoxPro
- 14.Invoice Preparation in FoxPro

For Practical Exam –Marks : 30

Time : 2 Hours

Answer any Two questions carrying equal marks :

(2 x 10 = 20)

1. a) MS –Word (or) b) MS –Excel

2. a) MS Access (or) Power Point (or) b) Foxpro

2 x 10 = 20

Record = 05

Viva = 05

30

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	14	0	0	18	43.75	0	0	56.25	Global

CBCS-CORE COURSE VIII
ADVANCED COST ACCOUNTING

Code: 18PCM2CC8
Credit: 5

Hours: 6
Max:75 Marks

Objective: To Impart the Knowledge about the Cost Accounting Methods and Procedures followed in various Industries.

Unit I

Costing System : Meaning – Cost unit- Cost Centre – Profit Centre- Characteristics of Ideal costing system - Installation of a costing system - steps - Practical difficulties in installing a costing system -**Cost control: Meaning** - **Cost sheets** – **Preparation of cost sheets- tenders and Quotations.**

Unit II

Material Cost-Purchase Procedure-Stores Procedure-Inventory Control-Level of Stock-EOQ -Store Ledger-Pricing of materials issues - FIFO- LIFO- Simple Average - Weighted average.

Unit III

Labour cost -Labour Turnover-Systems of Wage Payments-Incentive Schemes-Labour Cost Statement.

Unit IV

Over Heads-Allocation - **Apportionment of Overheads to Various Departments-Machine Hour Rate.**

Unit V

Unit or output Costing- Process Costing-Contract Costing-Job Costing-Batch Costing.

Text Book

1. Advanced Cost Accounting-Ramachandran & Srinivasan
2. Cost Accounting-Pillai & Bhagavathi

Books for references

1. Jain, S.P. and Narang, K.L. ,”Advanced Cost Accounting”, Kalyani publishers, New Delhi.
2. T.S. Reddy & Y. Hari Prasad Reddy , Cost Accounting, Margham Publications, Chennai.

(Theory 20%; Problem 80%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	12	2	14	10	31.57	5.26	36.84	26.31	National

CBCS-ELECTIVE COURSE II

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Code:18PCM2EC2 :1
Credit: 4

Hours:6
Max:75 Marks

Objective: To Induce the Students to Understand about Investment, Portfolio, Various Risks and Returns

Unit 1

Investment: Meaning – features – Relationship between Risk & Return - Risks of investment – Speculation – Gambling – Investment spectrum – Securitized and non-securitized forms of investment – Sources of investment information.

Unit II

New Issue Market – Role – Functions – Listing of Securities – Stock Exchange Functions – Procedures of Online stock trading – Role of NSE - OTCEI - BSE

Unit III

Security analysis – Fundamental analysis – Technical analysis - Tools of technical analysis – Dow theory – Random Walk Theory – Efficient Market Hypothesis.

Unit IV

Portfolio Analysis and Management – Portfolio construction – Assessment of Portfolio performance and Revision – Security price movements – Diversification – Markowitz Portfolio Selection Model – Capital Asset Pricing Model (CAPM)

Unit V

Investment Companies in India – Regulations of Mutual Funds in India – Types of Mutual Funds Schemes – Performance evaluation of Mutual Funds - SEBI & RBI guidelines towards mutual funds

(Theory Only)

TEXT BOOK

V.K. Bhalla, Security Analysis & Portfolio Management

BOOKS FOR REFERENCE

1. Punithavathi Pandian, Security Analysis & Portfolio Management
2. V.A. Avadhani, Investment Management

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
37	0	1	14	22	0	2.70	37.83	59.45	Global

CBCS-ELECTIVE COURSE II

RETAIL MANAGEMENT

Code: 18PCM2EC2:2

Credit: 4

Hours:6

Max:75 Marks

Objective: To gain an in-depth knowledge about Retail Management.

UNIT I

Retailing: Definition – Concept - Characteristics – Traditional and non-Traditional retailing – Applications of information technology in retail management - E – Retailing – Issues in E Retailing

UNIT II

Global trend in retailing –Evolution of retailing – Indian retail industry –Drivers to the growth of retail – Macro and Micro environmental influences – Creativity in retailing - Emerging trends and challenges - FDI in retailing - Rural retailing.

UNIT III

Retail formats - Types –Choice of location – Super market – Types –Store layout and designs –Positioning of retail shops – Retail store image – Retail service quality Management - Retail Administration: Store Management, HRM, Information systems.

UNIT IV

Merchandise management – Service retailing Vs Product retailing – Retail branding - Pricing for retail – Promotion - Supply chain and logistics - Handling returns – Retail marketing strategies - Retail Communications - Mall Management.

UNIT V

Shopping process –Influences of shoppers’ attitude, perception, personality and life style in retail shopping behavior – Handling complaints – Delivering value to retail shoppers - CRM in retailing – Retail research

Text and Reference Books :(Latest revised edition only)

1.Barry Berman, Joel.R.Evans, “Retail Management –A Strategic Approach,”

Prentice Hall, New York.

2.James R. Ogden, Denise J. Ogden, “Integrated Retail Management ,”Biztantra

Publisher, New Delhi.

3. Swapana Pradhan,” Retailing Management, Text & Cases,” Tata McGraw Hill

Publications, New Delhi.

4. Retail Management - A Strategic Approach “, Barry Berman and Joel.R.Evans,
Prentice Hall of India.

5.Integrated Retail Management” - James R. Ogden and Denise J. Ogden –Biztantra
Publisher, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
42	1	25	6	10	2.38	59.52	14.29	23.81	Regional

THIRD SEMESTER
CBCS-CORE COURSE IX
ADVANCED CORPORATE ACCOUNTING

Code: 18PCM3CC9
Credit: 5

Hours 6
Max:75Marks

Objective: To enable the Students to have working Knowledge in Corporate and Special accounting

Unit I

Valuation of Goodwill and shares: Meaning & Need –Methods of valuation of Goodwill and shares.

Unit II

Amalgamation –Purchase consideration –Goodwill calculation -Amalgamation by Merger and by Purchase- Internal reconstruction.

Unit III

Holding company: Meaning & Definition - Subsidiary company – Minority Interest – Preparation of consolidated Balance Sheet - Liquidation of Companies – Liquidator's final statement of accounts - Statement of Affairs and Deficiency Account.

Unit IV

Accounts of Banking Companies – Insurance Company accounts (New Format) – Life Insurance Accounts.

Unit V

Final accounts of Double Accounts System – Human Resource Accounting: Definition - Objectives–Valuation Methods. (Theory Only).

(Theory 20%, Problems 80%)

TEXT BOOKS

1. Advanced Accounts (Volume II), M.C.Shukla, T.S.Grawel and S.C.Gupta, S.Chand & Co Delhi

BOOKS FOR REFERENCE

1. Advanced Accountancy, Jain and Narang, Kalyani Publishers, 2004
2. Corporate Accounting, T.S.Reddy & A.Murthy, Margham Publications

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
21	0	1	13	7	0	4.76	61.90	33.33	National

CBCS-CORE COURSE X
RESEARCH METHODOLOGY

Code:18PCM3CC10
Credit: 5

Hours:6
Max:75Marks

Objective: To enable the Students to understand the basic concepts of Research Methods.

Unit I

Research: Meaning – Objectives- Process-types of research- Qualities of a researcher – Significance-Research Problem-Identification and Formulation of research problem.

Unit II

Research Design: Meaning- Features-Importance-factors affecting research design – Sample Design-Essentials of a good sampling – sampling and non-sampling errors – Probability and Non probability Sampling Methods.

Unit III

Collection of Data - Sources and Types - Methods of data collection Observation- Design of interview Schedule and Questionnaire - Differences.

Unit IV

Processing and Analysis of data: Meaning - Importance - Process of data analysis - editing coding-tabulation - diagrams - Testing Hypothesis - Their nature - Role - Preparation of a research design.

Unit V

Report Writing-Role and Types of report-contents of a research Report-Steps involved in drafting Reports-Principles of good report Writing-Precautions of writing a research report – Foot Note

(Theory Only)

TEXT BOOKS

BOOKS FOR REFERENCE

1. Dr.P.Saravanel-Research Methodology-Kitab mahal,Alahabad.
- 2.Dr.D.Amarchand-Research Methods in Commerce.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	15	0	0	23	39.47	0	0	60.52	Global

CBCS-CORE COURSE XI

ENTREPRENEURIAL DEVELOPMENT

Code:18PCM3CC11

Credit: 5

Hours 6

Max: 75 Marks

Objective: To develop adequate entrepreneurial traits among Students and help to understand the process of establishing and developing an enterprise.

Unit I

Entrepreneurship: Definition and Concepts - Characteristics of Entrepreneurship – Role of Entrepreneur – Role of Manager- Distinction between Entrepreneur and Manager - Entrepreneurial Competency-Functions-Types (Including Women and rural) – Problems of women entrepreneurs.

Unit II

Small Business framework - Concept and Definition - Nature and Characteristics- Relationship between Small and Large Business – Scope and Type of small Business- Rationale and Objectives - Small business as seed bed of Entrepreneurship - MSME

Unit III

Establishing small Enterprise - Learning the important step for starting a Business - Project Identification and Selecting the Product - Generation and Screening the Project Ideas - Preparation of Project Report.

Unit IV

Institutions assisting entrepreneurs: DIC - SIDO - NSIC - SSIC - SIDCO - SISIs - TIDCOs - SIPCOT - TIIC - ITCOT - SFC - SIDCs.

Unit V

Sources of Finance-Financial Support to Small Business-Variou s incentives and Subsidies-Central -State Government Schemes - Annapurna Scheme - Udyogini Scheme (Women Entrepreneurs).

Text Book

1. C.B.Gupta.,N.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
2. Suresh Jayasree,Entrepreneurial Development,Margham Publications.

Books for References

1. Dr. V. Sujatha & Co, Entrepreneurial Development, Cauvery Publications, Tiruchirappalli.
2. Saravanavel. P., Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House, Tanjore.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	3	20	9	9	7.32	48.78	21.95	21.95	Regional

CBCS-CORE COURSE XI
ORGANISATIONAL BEHAVIOUR

Code:18PCM3CC12
Credit: 5

Hours 6
Max:75Marks

Objective: To Understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

Unit I

Organizational Behavior: Definition – Scope – Importance – OB process – Contributing disciplines to OB – Models of OB – Challenges facing management – Evolution of OB – Industrial evolution – Scientific management – Hawthorne studies.

Unit II

Individual Behaviour – Behavioural Models - Psychological processes and Behavioral issues – Ability - Personality – Learning – Perception - Motivation – Definition – Nature – Importance – Theories – Morale.

Unit III

Group behaviour : Definition – Features –Theories - Types – Group norms – Group cohesion – Inter-group behaviour and inter group conflicts – Quality circle – Organizational conflict.

Unit IV

Leadership – Style and Functions – Theories – Power and Politics – Communication – Process –Formal communication & Informal communication – Channels – Need – Barriers to communication – Suggestions to effective communication.

Unit V

Dynamics of organization – Organizational structure – Organizational culture – Organizational change - Development – Organizational effectiveness.

TEXT BOOK

L.M. Prasad, Organizational behaviour, Sultan Chand & Co., New Delhi.

2.S.S. Khanka, Organizational Behaviour, Chand & Co. New Delhi.

BOOKS FOR REFERENCE

1.Organisational Behaviour-Dr.K. Aswathappa, Himalaya Publishing House.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	5	0	7	38	10.00	0	14.00	76.00	Global

CBCS-ELECTIVE COURSE III

INDIRECT TAXES

Code: 18PCM3EC3:1
Credit: 4

Hours 6
Max:75Marks

Objective : To teach the various indirect taxes and make the students to understand the computation of taxable income for corporate and indirect tax in manufacturing and service organizations

UNIT I

Taxation – Significance - Basic Principles –Concept of Taxable capacity and functional finance approach – progress and horizontal equity- Tax potential and tax effort – Tax burden in India and its comparison with other countries – Determinants of Tax structure – Direct and Indirect taxes – Elasticity and buoyancy of a tax structure – Nature of Indirect taxes and advantages and limitations.

UNIT II

Central Excise – Excisable goods – clearance of excisable goods – Physical Control – compounded levy scheme – Self removal procedure – Gate passed and personal ledger accounts – Exemption from excise duty – Set off – Duty drawback claims – provisions of assessment and recovery of duties – VAT – and MODVAT – Systems.

UNIT III

Customs duty – Restriction on import and export under the customs Act – Basic, Ancillary and additional duties –Provisions for valuation and clearance of goods imported and exported – Duty drawback schemes.

UNIT IV

Central Sales Tax Provisions – inter–State and Intra–state sales – Sales in the course of import and export – provisions regarding assessment. Revision and rectification – Exemptions – Recovery and refund provisions.

UNIT V

The Tamil Nadu General Sales Tax – VAT - Definition of business – Dealer – Casual trader – goods – sale – Total Turnover – Taxable Turnover – Registration of dealer –VAT - Surcharge on VAT - Assessment – Organizational set up in Tamil Nadu.

(Theory Only)

BOOKS FOR REFERENCE:

- 1.Dinaker Pagere, Business Taxation, Sultan Chand & sons, New Delhi.
- 2.Varadharajan & Krishnamoorthy, Law of Sales Tax in Madras.
- 3.Sukumar Battacharya, Tax Law and Practice.
- 4.M.S.Lably & S.Markandaya, Tax Custome Act, 1962.
- 5.Dr.N.P.Srinivasan, Business Taxation
- 6.Hand Book on Excise Duty and Customs duty.
- 7.Taxmens Publication, Indirect Tax Laws.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	0	14	36	0	0	28.00	72.00	0	National

CBCS-ELECTIVE COURSE III
PERSONALITY DEVELOPMENT

Code:18PCM3CE3:2
Credit: 4

Hours: 6
Max:75Marks

Objective: To Enable the student to know himself and to develop his personality and to equip him with some basic communication skills.

Unit I

Self-Discovery: Meaning - Types - Johari window - Self-knowledge - Self acceptance – Self appreciation - Self-esteem - Personality - Difference between self and personality –Factors affecting personality - Types

Unit II

Complexes: Meaning - Nature - Types - Interpersonal relationship - Transactional analysis – Life positions - Developing positive attitudes - Sources - Formation - Types - Attitudes and their results

Unit III

Stress: Meaning - Causes - Types - Coping with stress - Counseling: Meaning - Assumptions - Goals - Process - Skills required by the counselor - Approaches to counseling

Unit IV

Communication: Meaning - Features - Kinds - Body language - Interview Skills –Group discussion - Group dynamics - Team work

Unit V

Time management - Reading skills - Listening skills - Taking notes - Art of public speaking - Writing skills - Emotional intelligence

Text Books and References:

1. Prem Bhalla , The portrait of a complete man, Pusthak Mahal, New Delhi
2. Rajiv K Mishra, Personality Development, Rupa Publication, New Delhi
3. Charles C Manz, The power of failure, B K Publication New Delhi

4. Dr.Jyotsna Cadafy, Understanding emotional IQ, Pusthak Mahal New Delhi

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
48	4	2	18	24	8.33	4.16	37.50	50.00	Global

FOURTH SEMESTER
CBCS-CORE COURSE XIII
MANAGEMENT ACCOUNTING

Code:18PCM4CC13

Hours:6

Credit: 5

Max:75Marks

Objective: To understand concepts and application of decision making tools and strategies.

UNIT I

Management Accounting: Meaning, Scope, Importance and Limitations-
Management Accounting Vs Cost Accounting-Management Accounting Vs
Financial Accounting- Ratio Analysis.

UNIT II

Analysis and Interpretation of Financial Statements-Nature and Objectives- Tools-
Methods-Comparative Statements, Common Size Statement - Trend Analysis.

UNIT III

Fund flow statements –Cash flow statements.

UNIT IV

Standard Costing- (Material and Labour Variance Only) –Budget & Budgetary
control – Production Budget – Cash Budget – Flexible Budget - Capital Budgeting.

UNIT V

Marginal costing –Absorption costing –CVP Analysis-Break-even Analysis-Managerial
Applications in Decision Making.

(Problem-80%,Theory-20%)

RECOMMENDED TEXT BOOKS:

1.Maheswari S.N, *Cost and Management Accounting*, Sultan Chand & Sons,

Delhi.

2.R.S.N.Pillai & Bhagavathi,Management Accounting,S.Chand & Sons,New Delhi.

REFERENCE BOOKS:

1.Kishore Ravi M, *Advanced Management Accounting*, Taxmann Allied Services (P) Ltd.,

2.Thukarum Rao M. E, *Cost and Management Accounting*, New Age International (P) Ltd.,

3.B.S.Raman,Management Accounting, United Publishers.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
25	0	0	18	7	0	0	72.00	28.00	National

CBCS-CORE COURSE XIV

E-COMMERCE

Code:18PCM4CC14

Credit: 5

Hours 6

Max:75Marks

Objective: To Make students aware of online Commerce and online E-Banking Innovations.

Unit I

Meaning - Definition of E-Commerce – Architecture – Scope – Objectives - Advantages - Disadvantages - Various categories - Phases of E-Commerce – Difference between E-Commerce and Traditional Commerce.

Unit II

Electronic commerce business models –Business models in practice –Emerging business models of Electronic Commerce –Security overview –Classification of security issue.

Unit III

Electronic Data Interchange (EDI) –Electronic Commerce & Banking –Electronic Payment Systems –Electronic cash –Online credit card based systems –Smart cards.

Unit IV

E-Business Issue and Internet Marketing–Online Service Industries –Market Research in Internet –Advertisement in Internet –Commerce catalogues –Information filtering.

Unit V

Online services –Features –Banking and Financial services –Travel and Tourism services – Job markets –Stock trading –Intermediaries and their changing roles and new models.

Books for reference:

1.S. Jaiswal, Doing Business on Internet E-Commerce, Galgotia Publications, New Delhi.

2.Indrajit Chatterjee, E-Commerce:An Indian Perspective , Scitech Publications (India) Pvt. Ltd., Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	0	4	30	0	0	11.76	88.23	Global

CBCS-ELECTIVE COURSE IV

EXPORT MARKETING

Code:18PCM4EC4:1
Credit: 4

Hours 6
Max:75Marks

Objective: To make the students aware of International Marketing practices

Unit I

Introduction to Export Marketing: Meaning –Objectives - Scope –Need and Importance of export trade – Distinction between internal trade and international trade –Problems faced by exporters.

Unit II

Features and Functions of export marketing –Sources of market information –Product planning–Quality control –Export pricing –Export marketing channels –Strategy formulation.

Unit III

Steps involved in export – Confirmation of order – Production of goods – Shipment – Negotiation –Documents used for export –Commercial documents –Regulatory documents – ISO Certificate.

Unit IV

Export Policy and Promotion - EXIM Policy –Regulation of export trade - Organizations for promoting export –Incentives and assistance –Export Houses – Trading Houses- Foreign Trade policy – Industrial Raw Material Assistance Centre

Unit V

Institutions engaged in financing export –ECGC –EXIM Bank –Organizations promoting export –Commodity Board –EPC –STC –MMTC.

BOOKS FOR REFERENCE :

1. Export Marketing –Balagopal, T.A.S., Himalaya Publishing House.
2. Export Marketing –Rathor, B.S., and Rathor, J.S.,HPH.
3. International Trade and Export Management –Francis Cherunilam.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	0	0	6	33	0	0	15.38	84.61	Global

CBCS-ELECTIVE COURSE IV

SUPPLY CHAIN MANAGEMENT

Code:18PCM4EC4 :2
Credit: 4

Hours:6
Max:75Marks

Objective:

To enable the students to be acquaint with various concepts and components of Supply Chain Management and to introduce students to the recent developments in Supply Chain Management.

Unit I

Introduction- Basic Concept and Philosophy of Supply Chain Management; Essential features, Various flows (cash, value and information), Key Issues in SCM, benefits - case examples.

Unit II

Logistics Management - Logistics as part of SCM, Logistics costs, Different models, Logistics sub-system, Inbound - Outbound logistics, Distribution - Warehousing management.

Unit III

Purchasing - Vendor management- Centralized - Decentralized purchasing, Use of mathematical model for vendor rating - single vendor concept, management of stores, accounting for materials.

Unit IV

Inventory Management- Concept, various costs associated with inventory, various EOQ models, buffer stock (tradeoff between stock out / working capital cost), lead time reduction, re-order point / re-order level fixation, exercises -numerical problem solving, ABC, SDE / VED Analysis, Just-In-Time & Kanban System of Inventory management.

Unit V

Recent Issues in SCM: Role of Computer / IT in Supply Chain Management, CRM Vs SCM, Benchmarking- concept, Features and Implementation, Outsourcing-basic concept, Value Addition in SCM-concept of demand chain management.

Text Book

1.Chopra Sunil and Peter Meindl - Supply chain management

Books for References

1. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management (Macmillan, Latest Ed.)
2. Krishnan Dr.Gopal - Material Management, (Pearson, New Delhi, 5th Ed.)
3. Agarwal D.K. - A Text Book of Logistics and Supply chain management (Macmillan,1st Ed.).
4. Sahay B.S. - Supply Chain Management, (Macmillan, 1st Ed.)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
17	0	5	3	9	0	29.41	17.64	52.94	Global

CBCS-ELECTIVE COURSE V
PROJECT MANAGEMENT

Code:18PCM4EC5:1
Credit: 4

Hours: 6
Max:75Marks

Objective: To impart knowledge on the field of Project Management & Implementation.

UNIT-1

Project: Meaning-Search for a Business Idea-Project Planning and Development Process-Concept of Projects and Classification-Nature and Scope of Project Management-Project Manager-Role and function – Human Aspects of Project Management.

UNIT-II

Project Identification-Criteria for selecting a particular Project-Project Scanning-Project Formulation and Implementation-Project Evaluation-Methods-Project Life Cycle - Project Monitoring.

UNIT-III

Project Analysis-Project Risk-Project Planning-Objectives-Licenses-Infra Structure-Finance-Marketing-Incentives, Social Cost Benefit Analysis-Role and functions of SFCs, SIDCs, SIDCO, DIC.

UNIT-IV

Project Design and Project Scheduling-Net Work Analysis- PERT and CPM - Project Report-Scope –Feasibility for report Setting-Contents-Importance.

UNIT-V

Project Appraisal: Meaning -Steps Followed-Economic Aspects-Technical Aspects-Organizational Aspects-Management aspects- Operational and Financial aspects – Social Cost benefit analysis.

TEXT BOOKS:

1.Project Management – Vasant Desai.

2.Entrepreneurial Development-C.B.Gupta & Srinivasan

3.Project Management- S.Choudhry

TEXT BOOK REFERENCE:

1.Project planning, analysis, selection, Implementation and review – Prasana Chandra

2.Project Management – B.B.Goel.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	11	0	17	13	26.82	0	41.46	31.70	National

CBCS-ELECTIVE COURSE V

ADVERTISEMENT AND SALES PROMOTION

Code:18PCM4EC5:2
Credit: 4

Hours: 6
Max:75Marks

Objective: To give the students the basic knowledge of advertising and sales promotion and to introduce the students to latest methods and tools of advertising and sales promotion.

Unit I

Advertising - Features, purpose, scope and function - Classifications - Social and economic aspects & ethical issues in advertising - Need for advertising. - Impact of advertising on the Indian Economy

Unit II

Advertising process - Advertising strategy - Psychology of target audience - Effectiveness of advertising - Buying behavior - Audience perception - Setting advertising objectives, advertisement planning and organization - Advertisement copy.

Unit III

Advertising media - Role of Media - Print media - Radio - Television - Online Advertising - Media research - Advertising budget - Evaluation of effectiveness of advertising - Areas of assessment - Media testing -. Misleading and Deceptive advertisements

Unit IV

Sales Promotions - Scope - Functions - Importance - Sales promotional methods - Fundamental of successful selling - Retail marketing.

Unit V

Salesmanship – Salesmen Recruitment-Training –On the job training- Off the job training- Skills for good salesmanship - Training of sales personnel – Motivating and evaluating sales personnel - Sales records - Rewarding good salesmanship.

Text Books

1.Mahendra Mohan, (2008) Advertising Management, Tata McGrew Hill Publishing Co. Ltd., New Delhi.

Books for References

1.Philip Kotler, Kevin Lane Keller, Abraham koshy, Mithileshwar Jha (2013), 'Marketing Management', Pearson Education, New Delhi.

2.Rathore (1990), 'Advertising Management', Himalaya Publishing House, New Delhi.

3.Pillai & Bhagavathi, (2000) 'Salesmanship', S. Chand & Co. Ltd., New Delhi.

4.P. Saravanavel (2013), Advertisement and Salesmanship Margham publication, Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	8	18	2	15	18.60	41.86	4.65	34.88	Regional

THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS), PERAMBALUR

COURSE STRUCTURE FOR M.PHIL UNDER CBCS

SUBJECT: COMMERCE

(Applicable to the candidates admitted from the academic year 2018-19 Onwards)

Programme Structure

Sem-ester	Code	Course	Subject Title	Exam Hours	Credit	Int	Ext	Total
I	18MPCM1CC1	CC1	Research Methodology	3	4	25	75	100
I	18MPCM1CC2	CC2	Advanced Business Management	3	4	25	75	100
I	18MPCM1CC3	CC3	Teaching & Learning Skills	3	4	25	75	100
I	18MPCM1CC4	CC4	Paper on topic of Research (To be framed by the Guide)	3	4	25	75	100
II	18MPCM2DW	---	Dissertation(Viva-Voce-50,Project-150)		8	-	-	200
			TOTAL		24			600

CORE COURSE I

RESEARCH METHODOLOGY

Code: 18MPCM1CC1

Credit: 4Max.Marks: 75

Objective:To enable the students to understand the basic concepts of research methods and to have
Quest for social sciences research.

Unit I

Research : Meaning –Definition -Objectives - Motivation - Concept - Purpose- Types of Research –Steps in Research –Characteristics of Scientific Research -Research ethics - Selection and formulation of a research problem - Review of Literature.

Unit –II

Preparation of Research Design - Concept and Importance - Steps involved in Research Design - Features of Good Research- Case Design - Survey Design - Sampling techniques- Sampling Design for Analytical and Descriptive Research Sampling - Meaning -Methods and their applications - Sample size and sampling errors - Methods of data collection –Primary data , Secondary data - Sources, Techniques –Questionnaire , interview schedule.

Unit III

Pre testing–Pilot Study –Data processing : Meaning, Steps - Analysis of data –Interpretation of data through SPSS - Correlation –Partial and multiple –Regression –Partial and Multiple - Time series analysis (Problem and Theory)

Unit IV

Hypothesis –Concept, steps, sources –Testing of hypothesis –Chi –Square test, ‘t’ and ANOVA - One way and two way classification (Problem and Theory)

Unit V

Report Writing : Types of reports –contents of report –Style of reporting –Steps in drafting reports - Footnotes and bibliography writing - Webliography.

(Theory:60%,Problem:40%)

TEXT BOOKS RECOMMENDED :

1. Research Methodology –Dr. P. Ravilochanan –Margham Publications, Chennai
2. Business Research concepts and practice –International company (1969) –Robert G. Murdick.
3. Research in Social Science-Pattenshetti. –Sultan Chand & Sons.
4. .Social Research –by Kotari.
5. Research Methodology –Patten chetty –Rainbow Publications.
6. Research Methodology –P.Saravanavel –Kidap Publications

Total	Number of Topics Focus on	% of Topics Focus on	Course Category Based on
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Number of Topics									%
	Local	Regional	National	Global	Local	Regional	National	Global	
49	6	7	6	30	12.24	14.28	12.24	61.22	Global

CORE COURSE II

ADVANCED BUSINESS MANAGEMENT

Code: 18MPCM1CC2 Credit: 4Max.Marks: 75

Objective:

- At the end of the Course, Students shall be able to learn the Concepts of Management in general, financial management, Human Resource Management, Marketing Management & Strategic Management and shall be able to identify issues in the above areas.

Unit I

Financial Management: Financing decisions – Shareholder value Analysis – Theories of capital structure – Financial leverage – EBIT – EPS analysis – Analysis of internal and external financing methods – Capital structure planning in practice – determinants.

Unit II

Human Resources Management: Recruitment Management – Training and Development – Reward Management – Welfare Measures – Performance Management – Employee Maintenance and Separation – Strategic Human Resources Management – Global Human Resources Management – Managing International HR activities – Recent Trends in HRM

Unit III

Marketing Management: Marketing Research Objectives – Methods – Retail Management – Consumer shopping behavior – Global Marketing – Rationale and principle – product strategy and organization for Global marketing – E-marketing – Marketing of Services.

Unit IV

Strategic Management: Meaning – Scope – Strategic Decision Making Process in Strategy formulation – Mission – Vision – Objectives – Strategy Implementation – Growth Strategy – Expansion Strategy – Strategy Alliances – Mergers and acquisitions.

Unit V

Financial Markets: Capital Market – Instruments – Equities debt and derivatives – Primary Market – Issue methods – Market intermediaries – Secondary Market – ROI, ROE, Balanced Scorecard – Trading techniques and settlement procedures – Mutual Funds.

(Theory Only)

TEXT BOOKS RECOMMENDED:

- S.N. Maheswari, Financial Management, Sultan Chand
- Dwivedi R.S., Human Behaviour and Organisational & IBH

3. Saxsena ,Human Resource Management S –Chand sons
4. R.S.N. Pillai and Pagavathy, Modern Marketing S –Chand sons
5. V.A. Avodhani, Marketing of Financial Services
6. Francis Cherunilam, strategic Management.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	8	5	20	16	16.32	10.20	40.81	32.65	National

TEACHING AND LEARNING SKILLS

Code:18MPCM1CC3

Credit: 4

Max.Marks: 75

Objectives:

- Acquaint different parts of computer system and their functions
- Understand the operations and use of computers and common Accessories
- Develop skills of ICT and apply them in teaching learning context and Research
- Appreciate the role of ICT in teaching, learning and Research
- Acquire the knowledge of communication skill with special reference to its elements, types, development and styles
- Understand the terms communication Technology and Computer mediated teaching and develop multimedia /e- content in their respective subject
- Understand the communication process through the web
- Acquire the knowledge of Instructional Technology and its Applications
- Develop different teaching skills for putting the content across to targeted audience

Unit I : Computer Application Skills

Information and Communication Technology (ICT): Definition, Meaning, Features, Trends – Integration of ICT in teaching and learning – ICT applications: Using word processors, Spread sheets, Power point slides in the classroom – ICT for Research: On-line journals, e-books, Courseware, Tutorials, Technical reports, Theses and Dissertations-- **ICT for Professional Development**: Concept of professional development - institutional efforts for competency building - Individual learning for professional development using professional networks - OERs, technology for action research, etc.

Unit II : Communications Skills

Communication: Definitions – Elements of Communication: Sender, Message, Channel, Receiver, Feedback and Noise – Types of Communication: Spoken and Written; Non-verbal communication – Intrapersonal, interpersonal, Group and Mass communication – Barriers to communication: Mechanical, Physical, Linguistic & Cultural – Skills of communication: Listening, Speaking, Reading and Writing – Methods of developing fluency in oral and written communication – Style, Diction and Vocabulary – Classroom communication and dynamics.

Unit III : Pedagogy

Instructional Technology: Definition, Objectives and Types – Difference between Teaching and Instruction – Lecture Technique: Steps, Planning of a Lecture, Delivery of a Lecture – Narration in tune with the nature of different disciplines – Lecture with power point presentation - Versatility of Lecture technique – Demonstration: Characteristics, Principles, planning Implementation and Evaluation – Teaching-learning Techniques: Team Teaching, Group discussion, Seminar, Workshop, Symposium and Panel Discussion.

Unit IV : E- Learning, Technology Integration and Academic Resources in India

Concept and types of e-learning (synchronous and asynchronous instructional delivery and means), m-learning (mobile apps); blended learning; flipped learning; E-learning tools (like LMS; software's for word processing, making presentations, online editing, etc.); subject specific tools for e-learning; awareness of e-learning standards- Concept of technology integration in teaching- learning processes; frameworks guiding technology integration (like TPACK; SAMR); Technology Integration Matrix- Academic Resources in India: MOOC, NMEICT; NPTEL; e-pathshala; SWAYAM, SWAYAM Prabha, National academic depository, National Digital Library; e-Sodh Sindhu; virtual labs; eYantra, Talk to a teacher, MOODLE, mobile apps, etc.

Unit V : Skills of Teaching and Technology based assessment

Teaching skills: Definition, Meaning and Nature- Types of Teaching Skills: Skill of Set Induction, Skill of Stimulus Variation, Skill of Explaining, Skill of Probing Questions, Skill of Black Board Writing and Skill of Closure – Integration of Teaching Skills – Evaluation of Teaching Skills- **Technology for Assessment:** Concept of assessment and paradigm shift in assessment; role of technology in assessment ‘for’ learning; tools for self & peer assessment (recording devices; e- rubrics, etc.); online assessment (open source software’s; e-portfolio; quiz makers; e- rubrics; survey tools); technology for assessment of collaborative learning like blogs, discussion forums; learning analytics

References

1. Bela Rani Sharma (2007), Curriculum Reforms and Teaching Methods, Sarup and sons, NewDelhi
2. Brandon Hall , E-learning, A research note by Namahn, found in:www.namahn.com/resources/.../note-e-learning.pdf, Retrieved on 05/08/2011
3. Don Skinner (2005), Teacher Training, Edinburgh University Press Ltd., Edinburgh
4. Information and Communication Technology in Education: A Curriculum for schools and programmed of Teacher Development, Jonathan Anderson and Tom Van Weart, UNESCO,2002.
5. Jereb, E., &Šmitek, B. (2006). Applying multimedia instruction ine- learning. Innovations in Education & Teaching International, 43(1),15-27.
6. Kumar, K.L. (2008) Educational Technology, New Age International Publishers, NewDelhi.
7. Learning Managementsystem : https://en.wikipedia.org/wiki/Learning_management_system, Retrieved on 05/01/2016
8. Mangal, S.K (2002) Essential of Teaching – Learning and Information Technology, TandonPublications,Ludhiana.
9. Michael,D and William (2000), Integrating Technology into Teaching and Learning: Concepts and Applications, Prentice Hall, Newyork.
10. Pandey,S.K (2005) Teaching communication, Commonwealth Publishers, NewDelhi.
11. Ram Babu,A abd Dandapani,S (2006),Microteaching (Vol.1 &2), NeelkamalPublications,Hyderabad.
12. Singh,V.K and Sudarshan K.N. (1996), Computer Education, Discovery Publishing Company, NewYork.
13. Sharma,R.A., (2006) Fundamentals of Educational Technology, Surya Publications,Meerut
14. Vanaja,M and Rajasekar,S (2006), Computer Education, NeelkamalPublications,Hyderabad.

Total Number	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %
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of Topics	Local	Regional	National	Global	Local	Regional	National	Global	
34	10	8	5	11	29.41	23.52	14.70	32.35	Global

CORE COURSE IV

BANKING MANAGEMENT

Code: 18MPCM1CC4

Credit: 4
Max. Marks: 75

Objectives:

- Acquaint different types of banking and their functions.
- To enable the students to understand and to contribute to the strategic operation policies and practices of commercial bank management in competitive environment

Unit-I-INTRODUCTION TO BANKING

Meaning and definition of banker and customer – General and special relationship between banker and customer –Rights; to honor the cheque, wrongful dishonor and its consequences, to maintain secrecy of customers account.

Unit-II-COMMERCIAL BANKS

Commercial banks – Universal Banking –Management of Deposits and Advances – Classification and nature of Deposit accounts – Advances, Types of Advances, Lending practice – Principles of sound bank lending.

Central bank – Reserve Bank of India – Objectives –Organization – Functions – Monetary policy – Credit control measures and their effectiveness.

Unit-IV-NEGOTIABLE INSTRUMENTS

Negotiable Instruments: Definition – Features – Promissory note, Bill Of ChequeHolder and holder in due course -Crossing of a cheque types of crossing – Endorsement- Negotiation & Dishonour and discharge of negotiable instrument- Protection of Collecting Banker and Paying Banker.

Unit-VE-BANKING

E – banking : Meaning – Benefits – Electronic transfer – NEFT, – ECS (Credit and Debit), RTGS – Internet banking, - Mobile banking – Plastic money - Demat account.

Text Books Recommended:

1. Banking law & practice by – C.Geevanatham – learntech press – Trichy.
2. Banking, Theory Law & practice by E.Garden and N.Natarajan – Himalaya Publication.
3. Banking, Theory Law & practice by Sundaram and Varshney, Sultan Chand & sons

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	2	2	20	13	6	6	61	39	National

CORE COURSE IV

FINANCIAL MANAGEMENT

Code: 18MPCM1CC4

Credit: 4
Max. Marks: 75

Objectives:

- To make the students to know about financial management by studying theory and solving practical problems.
- To make the students to know about different dividend policy.

UNIT- I

Financial management -Introduction - Meaning-Nature -Scope of finance -Function - Approaches- Financial goal-Profit v/s wealth maximization -Finance function-Investment decision

UNIT II

Working capital: Meaning and definition-Concept- Types- Factors determining- Needs and source of Working capital- Inventory management: Meaning- Techniques of inventory management-Forecasting of working capital requirement

UNIT III

Capitalization : Capital- Meaning- Fixed and working capital- Capitalization –Causes and Remedies

UNIT IV

Marginal costing-:Meaning-Concept- Characteristics - Advantages and Disadvantages – CVP analysis- Breakeven chart- Breakeven analysis

UNIT V

Capital budgeting: Nature of investment decisions- Investment evaluation criteria- Net present Value (NPV)- Internal rate of return(IRR)-Profitability index-Payback period - Accounting rate of return(ARR) -NPV - IRR comparison- capital rationing- risk analysis in capital budgeting.

Reference :

- 1.Financial management- C.Paramasivam, T.subramanian, New age international publication New Delhi
- 2-Financial management –MaharshiDayanad University Rohtak, Excel book Pvt Ltd New Delhi

Total	Number of Topics Focus on	% of Topics Focus on	Course Category
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Number of Topics									Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	1	3	13	25	2.5	7.5	32.5	62.5	Global

CORE COURSE IV

MARKETING MANAGEMENT

Code: 18MPCM1CC4

Credit: 4
Max. Marks: 75

UNIT-1

Introduction to marketing - Nature - Scope of marketing-Marketing concept-Traditional and modern concept

UNIT-2

Marketing mix-Marketing environment-Service marketing-Characteristics of services

UNIT-3

Product-Concept of product-Consumer goods - Industrial goods-Product planning and development-packaging-Roles - Functions-branding-brand name - Trademark

UNIT-4

Price-Importance of price in marketing mix-Factors affecting price-Pricing strategies-Product life cycle

UNIT 5

Promotion-Promotion mix-Methods of promotion-Advertising-Functions of advertising-Characteristics of effective advertisement-Advertising media

Reference:

1. Marketing Management-R.S.N. Pillai and Bagavathi, S. Chand Publications
2. Marketing Management-Dr.L.B.Gupta& Dr. Rajan Nair, Sultan Chand Publications
3. Marketing Management-Rajan Nair, S. Chand Publications
4. Service Marketing-P.M.Reddy, Himalaya Publishing House, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
31	7	2	14	7	23	6	45	23	National

THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS), PERAMBALUR-621220
B.Com., Computer Applications Course Structure Under CBCS Pattern 2018 Onwards

Semester	Part	Course Code	Course	Course Title	Hours/Week	Credit	Exam Hours	Marks		Total
								Int	Ext	
I	I	18UT1	LT	Tamil-1	6	3	3	25	75	100
	II	18UE1	LE	English-1	6	3	3	25	75	100
		18UCC1CC1	CC1	Financial Accounting-I	6	5	3	25	75	100
	II	18UCC1CC2	CC2	Business Economics	6	5	3	25	75	100
	I	18UCC1AC1	Allied Course I	Fundamentals Of Computers-With Practical	4	3	3	40	60	100
	IV	18UVE	VE	Value Education	2	2	3	25	75	100
TOTAL					30	21	-	165	435	600
II	I	18UT2	LT	Tamil-2	6	3	3	25	75	100
	II	18UE2	LE	English-2	6	3	3	25	75	100
		18UCC2CC3	CC3	Business Statistics	6	5	3	25	75	100
		18UCC2CC4	CC4	Office Automation-With Practical	6	5	3	40	60	100
	II	18UCC2AC2	Allied Course II	Internet-With Practical	4	3	3	40	60	100
	IV	18UES	ES	Environmental Studies	2	2	3	25	75	100
TOTAL					30	21	-	180	420	600
II I	I	18UT3	LT	Tamil-3	6	3	3	25	75	100
	II	18UE3	LE	English-3	6	3	3	25	75	100
		18UCC3CC5	CC5	Financial Accounting-II	6	5	3	25	75	100
		18UCC3CC6	CC6	Principles Of Marketing	6	5	3	25	75	100
	I	18UCC3AC3	Allied Course III	Fundamentals Of Programming in C-With Practical	4	4	3	40	60	100
	IV	18UCC3NME1:1 (OR) 18UCC3NME1:2	Non Major Elective I	Principles of Accountancy(or) Management Concepts	2	2	3	40	60	100
TOTAL					30	22	-	180	420	600
I V	I	18UT4	LT	Tamil-4	6	3	3	25	75	100
	II	18UE4	LE	English-4	6	3	3	25	75	100
		18UCC4CC7	CC7	Cost Accounting	5	5	3	25	75	100
	II	18UCC4AC4	Allied Course IV	Software Development with Visual Basic	5	4	3	25	75	100
	I	18UCC4AC5	Allied Course V	Principles of Management	4	3	3	25	75	100
	I	18UCC4NME2:1 (OR) 18UCC4NME2:2	Non-Major Elective II	Multimedia Technology (or) Mutual Funds	2	2	3	25	75	100
		18UCC4SBE1	Skill Based Elective I	Customer Relationship Management	2	2	3	25	75	100

		TOTAL			30	22	-	175	525	700
V	II I	18UCC5CC8	CC8	Income Tax Law & Practice	5	4	3	25	75	100
		18UCC5CC9	CC9	Management Accounting	5	5	3	25	75	100
		18UCC5CC10	CC10	Entrepreneurial Development	5	5	3	25	75	100
		18UCC5CC11	CC11	Web Designing	5	5	3	25	75	100
	18UCC5MBE1	Major Based Elective I	E-Commerce	4	4	3	25	75	100	
	I V	18UCC5SBE2	Skill Based Elective II	Banking Theory Law & Practice	2	2	3	25	75	100
		18UCC5SBE3	Skill Based Elective III	Stock Market Practices	2	2	3	25	75	100
18USSD		Soft Skill	Soft skill development	2	2	3	25	75	100	
TOTAL				30	29	-	200	600	800	
V I	II I	18UCC6CC12	CC12	Corporate Accounting	7	5	3	25	75	100
		18UCC6CC13	CC13	Business Law	6	5	3	25	75	100
		18UCC6CC14	CC14	Financial Accounting Package-Tally (With Practical)	6	5	3	40	60	100
		18UCC6MBE2	Major Based Elective II	Management Information System	5	4	3	25	75	100
		18UCC6MBE3	Major Based Elective III	Human Resource Management	5	4	3	25	75	100
	I V		Extension Activities	NSS/NCC/Sports/Red Cross	-	1	-	-	-	-
		18UGS	GS	Gender Studies	1	1	3	25	75	100
TOTAL				30	25	-	165	435	600	
GRANDTOTAL				180	140	-	-	-	3900	

SEMESTER- I

Title of the Paper: Financial Accounting I	Credit	5
Course : B. Com (CA)	Core	1
Semester : I	Time	:3 hours
Hours Per Week : 6	Maximum	:75marks
	Code	:18UCC1CC1

Objective	<ul style="list-style-type: none"> • To enable the students to learn fundamental aspects of financial accounting. • To enable the students to acquire accounting skills.
Unit-I	Meaning of Accounting- Accounting concepts –conventions- Journal- Ledger- Trial balance –Subsidiary book.
Unit – II	Final Accounts: Steps in the preparation of final accounts-Difference between Trading and P& L Account-Trading account -Profit & Loss account- Balance sheet with adjustments.
Unit – III	Depreciation - Methods – Average due date - Account current.
Unit – IV	Accounting for Consignment-Accounting for Joint ventures.
Unit – V	Single entry–Net worth method – Conversion method.

Text Book:

1. Advanced Accountancy–Dr. Peer Mohamed, Pass Publications.

Reference Books:

1. Financial Accounting–S.P. Jain & Narang, Kalyani Publications
2. Financial Accounting–T.S. Reddy & Murthy, Margham Publications
3. Advanced Accounts–M.C. Shukla & Grewal, S. Chand Publications

(Theory 25%; Problems 75%)

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %
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	Local	Regional	National	Global	Local	Regional	National	Global	
21	2	2	2	21	9.52	9.52	9.52	100.00	Global

SEMESTER- I

Title of the Paper : BUSINESS ECONOMICS		Credit : 5
Course : B. Com(CA)		Core :2
Semester : I		Time : 3
Hours Per Week :6		Maximum :75marks
		Code :18UCC1CC2
Objective	<ul style="list-style-type: none"> To expose students to basic micro economic concepts and to apply economic analysis in the formulation of business policies. To use economic reasoning to problems of business. 	
Text Book:		
Unit-I	Meaning of business economics- Nature of business economics - Scope of Business Economics – Micro& Macro - Basic Economic Problems - Market forces in solving economic problems - Circular Flow of Income and Expenditure.	
Unit – II	Concept of Demand - Elasticity of Demand - Types - Revenue Concepts - Total Revenue- Marginal Revenue - Average Revenue and their relationship - Concept and Law of Supply - Factors Affecting Supply.	
Unit – III	Production Function – – Iso Quant curves – Scale of Production – Economic of large scale production – limitations.	
Unit – IV	Accounting Costs - Economic Costs - Short Run Cost Analysis: Fixed Cost & Variable Cost - Total Cost Curves- Average Cost - Marginal Costs - Long Run Cost Analysis: Economies - Diseconomies of Scale - Long Run Average - Marginal Cost Curves.	
Unit – V	Market structure - Equilibrium of Firm and Industry under Perfect Competition - Monopoly - Price Determination under Monopoly - Monopolistic Competition - Price and Output Determination under Monopolistic Competition.	

Text Books:

1. Business Economics: Dr. S. Sankaran, Margham Publications, Chennai

Reference Books:

1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girija shankar; Atharva Prakashan, Pune.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	1	1	27	9	2.63	2.63	71.1	23.7	National

SEMESTER- I

Title of the Paper: FUNDAMENTALS OF COMPUTER (WITH PRACTICALS)		Credit :3 Allied :1 Time :Theory-2hrs Practicals-2hrs Max : Theory-60Marks Practicals-40Mark Code :18UCC1AC1
Course : B. Com (CA) Semester : I Hours Per Week : 4	Objective <ul style="list-style-type: none"> • To Know the sound basics of digital computer, system software, networking algorithm development, system analysis and design. • To enable the students to learn office packages 	

Unit-I	Computers- Characteristics of Computers-Generation of Computers- Categories of Commercial Computers-Computer Languages - Computer Hardware- Computer Software- Uses –Importance of Computers.
Unit– II	CPU-Components of CPU-Types of Computer Memory-Input Concepts-Input Device-Output Concepts-Output Devices-Types of Printers.
Unit– III	Magnetic Tapes-Magnetic Disk-Optical Technology-CD- ROM Technology- Operating Systems-OS- DOS.
Unit– IV	Create E-mail Account- Sending E-mail- Reading Inbox- Replying and Deleting- Mailing to more than one person- Forwarding Mail.
Unit– V	Browsing-Search Engines-Downloading eBooks-Downloading e-journals- Downloading Study Materials.

Text Books:

1. S. Jaiswal, “IT Today”, Galgotia publication private ltd., New Delhi.

Reference Books:

1.Suresh K Basendra, “Computers Today”, Galgotia publication private Ltd., New Delhi.

List of Practical:

1. E-mail sending
2. Reading, Replaying and Deleting
3. Mail to more than one Person
4. Sending folder
5. Forwarding a mail
6. Checking the spelling and Attaching a signature
- 7.Managing the address book

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	11	4	4	24	25.6	9.3	9.3	55.8	Global

SEMESTER-II

Title of the Paper: BUSINESS STATISTICS		Credit	5
Course: B. Com (CA)		Core	3
Semester: II		Time	: 3 hours
Hours Per Week: 6		Maximum:	75marks
		Code	:18UCC2CC3
Objective	<ul style="list-style-type: none">• To train the students in the basics of Statistics.• To apply the concepts of Statistics in optimization in Business Situations.		
Unit-I	Introduction of statistics- Tabulation - Classification – Diagrams- graphs.		
Unit – II	Measure of Central Tendency: Mean-Median-Mode-Geometric Mean-Harmonic Mean.		
Unit – III	Measures of Dispersion : Range -Quartile deviation – Mean deviation – Standard deviation –Co-efficient of variation.		
Unit – IV	Correlation – Co-efficient of concurrent deviation-Regression analysis-Time Series Analysis.		
Unit – V	Index numbers– Price Index numbers - Cost of living index number.		

Text Book:

1. Statistics – R.S.N. Pillai&Bhagavathi, Sultan chand publications.

Reference Books:

- 1.S.C. Gupta – Fundamentals of Statistics - Sultan chand& Sons, Delhi.
- 2.D.N. Elhance – Fundamentals of Statistics – KitabMahal, Allahabad.
- 3.V.K. Kapoor – Operations Research Techniques for Management -Sultan chand&Sons,Delhi.
- 4.Statistical methods – S.P. Gupta, Sultan chand Publications

(Theory: 25%, Problem: 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
22	0	0	0	22	0.00	0.00	0.00	100.00	Global

SEMESTER-II

<p>Title of the Paper: OFFICE AUTOMATION (WITH PRACTICALS)</p> <p>Course : B. Com (CA)</p> <p>Semester : II</p> <p>Hours Per Week : 6</p>	<p>Credit:5</p> <p>Core: 4</p> <p>Time : Theory-4hrs Practicals-2 hrs</p> <p>Max: Theory-60Marks Practical's - 40Marks</p> <p>Code :18UCC2CC4</p>
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Objective	To Know the knowledge about the office automation and the Features of MS-Office2007.
Unit-I	MS-Word: Creating and Saving a Word Document- Applying basic formatting - Creating templates– Paragraph Alignment-Working with styles-Working with tables-Mail Merge-Spelling and Grammar.
Unit– II	MS-Excel: Creating and Saving an Excel work book - Adding and formatting data in cells-Working with tables and chart-Formulas and Functions.
Unit– III	MS-PowerPoint: Creating and Saving Presentation - Basics of presentation – Running and setting up a presentation – Enhancing Power Point Presentations-Custom animations

Unit– IV	MS-Outlook: Configuring an Outlook account - Outlook user interface- Arranging items in contents pane – composing and sending messages - reading messages - forwarding messages - Managing contacts
Unit-V	MS Access: Introduction to Access –Creating a Simple Database and Tables–Entering data and Editing Data-Finding, Sorting and Displaying Data.

Text Book:

1.SanjaySaxena:MS-Office2007 in a Nutshell, Vikas Publishing House Pvt Ltd.,

Reference Books:

1. Kogent Solutions Inc.: Office2007in simple steps, Dream tech publishing.

List of practical's:

1. Creating Leave letter using MS-Word.
2. Creating Resume using MS-Word
3. Creating Class timetable using Table facilities in MS-Word
4. Mail Merge.
5. Creating students mark list using MS-Excel.
6. Move, Copy, Insert operations in rows and columns.
7. Using statistical, mathematical and financial functions in MS-Excel.
8. Creating MS-Power Point slide.
9. Imply different effects in MS-PowerPoint slide.
10. Creating data base in MS-Access.
11. Finding, sorting and displaying the data in MS-Access data base
12. Macros

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	10	6	5	19	25	15	12.5	47.5	Global

SEMESTER-II

Title of the Paper: INTERNET (WITH PRACTICALS) Course : B.Com (CA) Semester : II Hours Per Week : 4		Credit:3 Allied:2 Time : Theory-2hrs Practicals-2 Hrs Max: Theory-60marks Practicals-40marks Code :18UCC2AC2
Objective	<ul style="list-style-type: none"> To provide a basic knowledge and Working knowledge of different aspects of internet. 	
Unit-I	Introduction to Internet – A brief History of Internet – Use of Internet – The connection to the Internet – Web pages – Web Pages come from the web server– Web sites.	
Unit– II	Internet Service Providers–Dialer Programs and Internet Programs – Internet Explorer – Chrome – Animation – Frames: Several Web pages at one–Several windows simultaneously–Printing.	
Unit– III	Internet Basics: Evolution –Internet Addressing – IP Address -Basic Terminology – Getting into the net – Browsers –Applications of Internet – Introduction to internet protocols –Language of Internet -E-mail and voice mail – Creating mail address.	
Unit– IV	E-mail address – Creation – Browsing – Search engines –Downloads.	
Unit-V	Visiting business places- libraries- Railway -Airline reservation centers online- online chatting.	

Text Book:

- a. Computer Applications in Business (Internet only), Srinivasa Vallabhan, Sultan Chand & Sons, New Delhi

Reference Books:

1. The Internet Instance Reference–Paul E. Hoffman, BPB Publications
2. Internet for Everyone–Alexis Leon Mathews, Leon Tech world, UBS Publications
3. Internet Programming and Web Design–S. Aarathi, Kalakathir Achagam
4. Internet and E-mail–Yatin Publications, Delhi.

List of practical's:

1. E-mail address creation
2. Browsing
3. Search engines
4. Downloads
5. Visiting business places
6. Libraries
7. Railway and Airline reservation centers online
8. Online chatting

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
44	0	0	1	43	0	0	2.27	97.7	Global

SEMESTER-III

Title of the Paper	: FINANCIAL ACCOUNTING-II	Credit	5
Course	:B.Com(CA)	Core	5
Semester	:III	Time	:3 hours
Hours Per Week	:6	Maximum:	75marks
		Code	:18UCC3CC5
Objective	<ul style="list-style-type: none">• To have working knowledge of different aspects of partnership.• To provide basic knowledge of branch, departmental, hire purchase and insurance claims.		
Unit-I	Branch Accounts (excluding foreign branches) - Departmental Accounts includes inter-departmental transfers.		
Unit – II	Partnership accounts- Admission –Retirement- Death.		
Unit – III	Dissolution- Treatment of goodwill on dissolution-Insolvency of partner.		
Unit – IV	Accounting for Hire purchase-Installments.		
Unit – V	Insurance claims- Computation of claim to be lodged for Loss of Stock - Loss of Profit - Average clause.		

Text book:

1. Financial Accounting By Reddy and Murthy –Margham Publications

Reference Books:

1. Advance accountancy By Shukla and Grewal –Sultan Chand & Sons
2. Advance accountancy By R.L.Gupta and Ramasamy - Sultan Chand & Sons
3. Advance accountancy By Jain and Narang –Kalyani Publications

(Theory:25%,Problem:75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
15	0	0	9	6	0.00	0.00	60.00	40.00	National

SEMESTER-III

Title of the Paper : PRINCIPLES OF MARKETING		Credit	5
Course	:B.Com(CA)	Core	6
Semester	:III	Time	:3hours
Hours Per Week	: 6	Maximum:	75marks
		Code	:18UCC3CC6
Objective	<ul style="list-style-type: none"> To enable the students to gain basic principles and practices of marketing and to sensitize them with day-to-day developments in different functions of marketing. 		
Unit-I	Definition of Marketing - Modern Concept of Marketing – marketing and Selling – Marketing Functions – Buying – Transportation -Warehousing – standardization – Grading –7P s of Marketing.		
Unit – II	Buyer’s Behavior–Buying Motive–Market Segmentation –Market Strategies – Product Development-Introduction of New Product –Branding Packaging - Brand Loyalty.		
Unit – III	Pricing -Objectives – Factors influencing pricing - Methods of pricing – pricing strategies – Pricing for new product and existing product.		
Unit – IV	Promotion -Advertisement – Media of Advertisement – Advantages – Limitations – Advertisement copy – Personal selling process – Sales promotions at consumer level.		
Unit – V	Channels of Distribution - Meaning of Wholesalers - Retailers - Supply Chain management -Retail Marketing - Features - CRM (Customer Relation Management)-On line marketing – Rural Marketing.		

Text Books:

1. Marketing Management – Sherlekar

Reference Books:

1. Marketing Management – Philip Kotler
2. Marketing Management – W.Stanton

3. Marketing Management – RajanSaxena
4. Marketing Management – C.B.Mammoria

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	4	3	3	37	9.76	7.32	7.32	90.2	Global

SEMESTER-III

Title of the Paper: FUNDAMENTALS FPROGRAMMING IN C (With Practicals) Course : B.Com (CA) Semester : III Hours Per Week :4		Credit:3 Allied: 3 Time : Theory-3hrs Practicals-1 hr Max : Theory-60marrs Practicals- 40marksCode:18UCC3AC3
Objective	<ul style="list-style-type: none"> • To offer the programming skills to the students through C Languages. 	
Unit-I	C- Fundamentals: The C Character Set - C Tokens – Keywords and Identifiers –Variables - Datatypes – Declaration of variables	
Unit– II	Operators: Arithmetic operators – Relational - Logical operators- Assignment operators - Increment- Decrement operators -Conditional operators.	
Unit– III	Control Statements: If else statements – Nested if - While statements – Do-While statements - For statements- Switch statements -Break statements.	

Unit– IV	ARRAY: One-Dimensional arrays – Character array and Strings: Declaration and initialization- Reading strings from terminal - Writing strings to screen - Putting two strings together – Comparison of two strings-String handling functions.
Unit-V	Function: Elements of user defined function-Definition of function-Function calls -Function declaration -Category of function.

Text Book:

1.E. Balagurusammy, “Programming in ANSI C” , Tata McGraw-Hill publishingcompanyLtd.,NewDelhi,5th edition.

Reference Book:

1. Yashvant Kanetkar,“Working with C”,BPB publication, New Delhi.

List of Practicals:

1. Simple programs in C
2. Programming using operators
3. Decision making programs (if-else, switch)
4. Programs using Looping structure (for, while, do-while)
5. String manipulation
6. Programming using f unction
7. Ascending Order using Array
8. Find factorial
9. Find Fibonacci

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	0	0	0	41	0	0	0	100	Global

SEMESTER-III

Title of the Paper: PRINCIPLES OF ACCOUNTANCY	Credit	2
Course : B. Com (CA)	Core	1
Semester : III	Time	:3 hours
Hours Per Week : 2	Maximum	:75marks
	Code	:18UCC3NME1:1

Objective	At the end of the course students shall have an understanding of basic accounting concepts and shall have acquired skills in preparing various accounts.
Unit-I	Meaning of Accounting- Book keeping – Differences -Relationship – Concepts – conventions – Accounting terms – Difference between single entry and Double entry Accounting.
Unit – II	Principles of double entry – Journal – Recording the transactions in the books of Prime entry – Relation between Journal and Ledger.
Unit – III	Ledger – sub divisions of Ledger – Ledger posting.
Unit – IV	Meaning of Trial Balance — Differences between Trial Balance and Balance Sheet – Items to be debited and credited in the Trail Balance – Preparation of Trial Balance without Ledger.
Unit - V	Capital and Revenue expenditure – Capital and Revenue Incomes – Preparation of Manufacturing Account – Final Accounts without Adjustments.

Text Book:

1. Principles of Accountancy – K.L. Nagarajan, N. Vinayagam, P.L. Mani - Eurasia Publishing House (PVt) Ltd, Delhi.

Reference Books:

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press.
2. Principles of Accountancy – C. B. Gupta- Sultan Chand & Sons.

(Theory: 25%, Problem: 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	11	12	0	0	47.8	52.2	Global

SEMESTER-III

Title of the Paper	: MANAGEMENT CONCEPTS	Credit	2
Course	: B. Com (CA)	NME	1
Semester	:III	Time	:3 hours
Hours Per Week	:2	Maximum:	75marks
		Code	:18UCC3NME1:2

Objective	At the end of the course, students shall be able to understand the various principles that govern the applications of commerce and management.
Unit-I	Definition of management - functions of management – contributions of Taylor -Henry Fayol- Elton Mayo- Gilbreth- Maslow –PeterDrucker.
Unit – II	Planning : Nature - Purpose – Objectives – Types – Steps in planning – Limitations.
Unit – III	Meaning of Organizing – departmentation – delegation of authority.
Unit – IV	Meaning of Communication– Characteristics – Process – Types – Barriers to communication – Effective communication.
Unit – V	Leadership: Meaning – characteristics – types – theories of leadership.

	Motivation: Meaning– theories of motivation: - Maslow-McGregor X & Y theories.
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Text Book:

1.Principles of Management–L.M. Prasad

Reference Book:

1. Principles of Management– Sherlekar
2. Essentials of Management– Koontz and O’Donnell

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
30	0	2	5	23	0	6.67	16.7	76.7	Global

SEMESTER-IV

Title of the Paper: COST ACCOUNTING	Credit	5
Course : B. Com (CA)	Core	7
Semester IV	Time	:3 hours
Hours Per Week : 5	Maximum:	75marks
	Code	:18UCC4CC7

Objective	<ul style="list-style-type: none"> • To enable the students to understand the principles and the procedures of cost accounting and to help them to apply it in a practical situation. • To Provide cost effective operational efficiency when they become employees or entrepreneurs
Unit-I	Cost accounting- cost concepts – Methods - Techniques – Cost unit – Cost centers – Cost sheets.
Unit – II	Materials cost – Issue of materials –Methods-levels of stock

Unit – III	Labour cost - Methods –Variances-Labour turnover.
Unit – IV	Overheads :Direct material cost, Direct labor cost, Direct labor hour ,Machine hour rate method -Apportionment- Absorption
Unit – V	Methods: Job costing- Contract costing- Process costing- (Normal loss, Abnormal loss and gains only) – Operating costing.

Text Book:

1. S.N. Maheswari, (Latest Ed.), Cost Accounting, S.Chand& Co, New Delhi.

Reference Books:

1. Alex K (2012), Cost Accounting, Pearson Education, New Delhi.
2. Saxena&Vashist, (Latest Ed.), Cost Accounting, S,Chand and Co, New Delhi.
3. Tulsian PC (2007), Fundamentals of Cost Accounting, Tata McGraw Hill, New Delhi

(Theory: 25%, Problem:75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
22	0	0	14	8	0.00	0.00	63.64	36.36	National

SEMESTER-IV

Title of the Paper: SOFT WARE DEVELOPMENT		Credit	4
WITH VISUAL BASIC		Allied	4
Course	: B. Com (CA)	Time	:3 hours
Semester	IV	Maximum:	75marks
Hours Per Week	: 5	Code	:18UCC4AC4

Objective	<ul style="list-style-type: none"> • To learn the basic concepts of Visual Basic • To know the control and tools of Visual Basic • To understand how to create the application in Visual Basic
Unit-I	Introduction of VB - Creating an Application - Objectives-Tool box- Project explorer -Properties of Window- Form window- Understanding projects - Various tools and controls.
Unit- II	IDE, Form and Controls-Objectives-Form-Working with a Control-Opening the code Window-Variables: Objectives- Data types -Types of variables-constant.
Unit- III	Writing code in VB: Objectives-The Code Window-The Anatomy of procedure-Editor Features-Files: Objectives-VB files system controls.
Unit- IV	Menu: Objectives - Building the user Interface - Multiple Document Interface Application (MDI): Features- Loading MDI Form-The Active form Property.
Unit-V	Debugging Tips: Objectives - Debugging methods -Introduction to Database - Data Access objects.

Text Book:

1. Mohammed Azam, Programming with Visuals IBasic6.0-Vikas Publishing House Pvt Ltd, New Delhi.

Reference Books:

1. Evangelos Petroustor, MasteringVisualBasic6- BPB Publication, Delhi.
2. Gary Cornell, Visual Basic6 from the Ground up- Tata McGraw Hill Publishing Company

Limited, New Delhi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	0	0	0	33	0	0	0	100	Global

SEMESTER-IV

Title of the Paper: PRINCIPLES OF MANAGEMENT	Credit	3
Course : B. Com (CA)	Allied	5
Semester IV	Time	:3hours
Hours Per Week : 4	Maximum:	75marks
	Code	:18UCC4AC5

Objective	To familiarize the students with the basics of principles of management. To enable the students become socially conscious managers.
Unit-I	Management: Definition, nature, scope, functions, and Levels of Management - Art, Science and Profession - Functions of Managers - Development of management thought – Contribution by F.W. Taylor, Henry Fayal, and Others.
Unit– II	Planning– Classification– Objectives— Characteristics – Steps - Process – Types - Advantages-Limitations- MBO –Planning through MBO- Decision making –Policies

Unit- III	Organization and Structure–Types- Departmentation – Organization charts– Authority and Responsibility-Delegation and Decentralization -Supervision and Span of Control.
Unit- IV	Motivation-Types-Theories – Maslow, Herzberg, McGregor, and others. Communication - Principles - types and barriers of communication
Unit-V	Leadership – Functions –Styles - Co-ordination – Features–Types and Techniques. Control - Process - Effective control system - Techniques of control.

Text Book:

1.L.M. Prasad Principles and Practice of management “, Sultan Chand & Sons, New Delhi.

Reference Books:

1. J. Jayasankar, “Principles of Management” Margham Publications, Chennai.

2. E. Dharma raj, “Principles of Management” SIMRES Publications, Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
46	2	2	8	34	4.35	4.35	17.4	73.9	Global

SEMESTER-IV

Title of the Paper	: MULTI MEDIA TECHNOLOGY	Credit	2
Course	: B. Com (CA)	NME	2
Semester	: IV	Time	:3 hours
Hours Per Week	:2	Maximum:	75marks
		Code	:18UCC4NME2:1

Objective	<ul style="list-style-type: none"> • To learn the basic concepts of multimedia. • To know the multimedia graphics with Photoshop.
Unit-I	Graphic Programs - Introduction to Photoshop -Navigating Photoshop, Menus and panels, Opening new files, Opening existing Files -New CS4Applications Bar & the Options Bar, Exploring Panels & Menus, Creating &Viewing a New Document, Customizing the Interface, Setting Preferences.
Unit- II	Working with Images-Zooming & Panning an Image-Rulers, Guides &Grids-Adjusting Color with the New Adjustments Panel-The New Masks Panel & Vibrancy Color Correction Command.
Unit- III	Resizing &Cropping Images-Understanding Pixels & Resolution - the Image -Interpolation Options- Adjusting Canvas Size &Canvas Rotation. Working with Basic Selections: Combining Selections, Using the Various Tools-Modifying Selections.
Unit- IV	Getting Started with Layers-Understanding the Background &Merging Layers-Copying Layers- Introduction to Blending Modes, Blending Modes-Creating &Modifying Text. Painting in Photoshop: Using the Brush Tool, Working with Colors.

Unit-V	Photo Retouching- The Red Eye Tool, The Clone Stamp Tool, The Patch Tool & the Healing Brush Tool, The Spot Healing Brush Tool, The Toning & Focus Tools, Painting with History.
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Text Book:

1. Adobe Photoshop CS5: Digital Classroom

Reference Book:

1. Jennifer Smith and the AGI Creative Team

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	0	23	0	0	0	100	Global

SEMESTER-IV

Title of the Paper: MUTUAL FUNDS	Credit 2
Course : B. Com (CA)	NME 2
Semester IV	Time :3 hours
Hours Per Week : 2	Maximum:75marks
	Code :18UCC4NME2:2

Objective	To understand the basic concepts of mutual funds and the regulation of RBI
Unit-I	Concepts of Mutual funds -Evaluation of mutual funds – Role of mutual funds – Types of mutual funds.
Unit – II	Legal structure of mutual funds – Rights and responsibilities of market constituents – Funds mergers -Scheme takeovers.
Unit – III	Role of regulation in India – RBI-SEBI - Rights of the investors - Obligation of the investors

Unit – IV	Accounting of mutual fund – NAV Computation – Pricing of units – Valuation of mutual funds
Unit – V	Distribution channel – Direct marketing - Indirect marketing channel – Broker -Underwriters– Mutual funds schemes in India-Invest in mutual fund online in India

Text Book:

1. Financial instrument and services – Nalini pravatripathy, Prentice Hall of India

Reference Books:

1. Mutual Funds– Mark Mobius– John Wiley & Sons
2. Financial Services–M.Y. Khan, Tata McGraw Publications Co Ltd.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
24	0	5	15	4	0.00	20.83	62.50	16.67	National

SEMESTER-IV

Title of the Paper: CUSTOMER RELATIONSHIP MANAGEMENT	Credit 2
Course : B. Com (CA)	SB1 1
Semester : IV	Time : 3 hours
Hours Per Week 2	Maximum:75marks
	Code :18UCC4SBE1

Objective	<ul style="list-style-type: none"> To understand the information technology with business practices. To provide means for successful delivery of CRM program.
Unit-I	Introduction to CRM-Cost of Acquiring Customers-Customer Acquisition to Customer loyalty-CRM and Business Intelligence.
Unit- II	CRM Approaches- Types of CRM approaches - Drawbacks - Emerging challenges in the marketing front-Relationship marketing: Definition- Concepts -Relevance of relationship marketing approach.
Unit- III	CRM and Customer Service-types - Call Centre and customer Care – Attributes of customer care- Automation of Contact Center-Call Routing- Web Based Self Service- Cyber Agents-Work Force Management – Customer service – Automation – Partner relationship Management.
Unit- IV	Analytical CRM - CRM and the Data Ware House – Enterprise CRM- Personalization- Delivering CRM- Defining CRM Success-Preparing Business Plan- Understanding Business Process- Choosing your CRM Tool.
Unit-V	CRM and Salesforce Automation – Objectives - Features- Benefits- Implementation Issues - Sales process activity Management - Sales and territory management- Contact management.

Text Books:

1. Dyche J, The CRM Hand book, Pearson Education, New Delhi.

Reference Books:

1. Sheathing., Parvatiar A, Shainesh G Customer Relationship Management- Emerging Concepts, Tools and Applications, Tata McGraw Hill, New Delhi.
2. Gosney J W & Boehm Customer Relationship Management Essentials, Prentice Hall of India, New Delhi.
3. Sheth JN., Parvatiar A, Shainesh G Customer Relationship Management- Emerging Concepts, Tools and Applications, Tata Mc Graw Hill, New Delhi.
4. Gosney JW & Boehm TP Customer Relationship Management Essentials, Prentice Hall of India, New Delhi.

Total	Number of Topics Focus on	% of Topics Focus on	Course
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Number of Topics									Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	13	12	7	8	32.5	30	17.5	20	Local

SEMESTER-V

Title of the Paper: INCOME TAX LAW & PRACTICE		Credit	4
Course : B. Com (CA)		Core	8
Semester : V		Time	:3hours
Hours Per Week : 5		Maximum:	75marks
		Code	:18UCC5CC8
Objective	To make the students to gain knowledge of income tax and legal provisions in its application		
Unit-I	Meaning of income – Important Definitions under the income tax act – Scope of total income – Residential status – Income exempted from tax-Classification of exempted income.		
Unit – II	Heads of income - salaries – allowances – perquisites -valuation – Different forms of salary – other related provisions – Gratuity – Pension – Computation of pension – Provident Fund.		
Unit – III	Income from house property –Annual value – Deduction from annual value – Computation under different circumstances		
Unit – IV	Income from business– Admissible Expenses-Inadmissible expenses – General deductions – Principles -Assets eligible for depreciation-provisions relating to depreciation-Deemed business profit chargeable to tax – Computation of income from business - Computation of income from profession.		
Unit - V	Income from capital gains – short term capital gains-long term capital gains - Transfer of capital assets - Certain transition not included as transfer (Exemption under Section 54) – Income from other sources – Computations – Grossing up – Clubbing of income – Set off and carry forward – VAT-Provision concerning advanced tax deducted source.		

Text Book:

1. Income tax law and Practice – T.S. Reddy Prasad and HariPrasad Reddy, Margham Publications.

Reference Books :

1. Income tax Law and accounts – H.C. Mehrotra, Sultan chand& Sons.

2. Income taxlaw and Practice- V. P. Gaur & D. P. Narang, Kalyani Publishers.
3. Income taxlaw and Practice – Dr. N. Hariharan , Tata M. C. GrawHill.
4. Guide to Direct taxes – Dr. Bhagvathi Prasad, Tax man Publishers

(Problem 75%, theory 25%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	5	38	0	0	11.6	88.4	0	National

SEMESTER-V

Title of the Paper: MANAGEMENT ACCOUNTING Course : B. Com (CA) Semester V Hours Per Week : 5		Credit 5 Core 12 Time :3 hours Maximum:75marks Code :18UCC5CC9
Objective	<ul style="list-style-type: none"> • To provide an insight into accounting procedure and their applications in complex Business Management. To help the students to plan for funds generation and evaluate the risks in financing. 	
Unit-I	Management Accounting – Definition- Principles – Functions – Role- Scope – Advantages – Limitations – Differences between Management Accounting & Financial Accounting – Differences between Management Accounting and Cost Accounting.	
Unit – II	Analysis and interpretation of Financial Statements– Nature –Limitations of F/S – Types of financial analysis – FSA Tools – Comparative financial Statements – Common size financial statements – Trend percentages – Ratio analysis- Types;Liquidity,Solvancy Turn over & Profitability ratio –Uses - limitations.	

Unit – III	Fund flow analysis-source and application of funds - Cash Flow analysis-preparation of cash flow as per AS3.
Unit – IV	Budget and Budgeting- Budgetary control -Preparation of Production Budget-Sales Budget-Cash Budget- flexible budget – ZBB.
Unit – V	Marginal Costing -Break Even analysis – Practical application of Marginal Techniques – Advantage- Limitation of Marginal costing -CVP analysis - Standard costing – Variance analysis – Material & Labour only.

Text Book:

1. Management Accounting by S.N. Maheswari, Sultan Chand Company

Reference Books:

- 1.Management Accounting - Hingorani&Ramanathan, S.Chand& Sons
- 2.Management Accounting –Dr.R.Ramachandran&Dr.Srinivasan
- 3.Management Accounting- S.P.Gupta.

(Theory 25% , Problem75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	5	24	14	0	11.6	55.8	32.6	National

SEMESTER-V

Title of the Paper: ENTREPRENEURIAL DEVELOPMENT	Credit 5
Course : B. Com (CA)	Core 10
Semester V	Time :3 hours
Hours Per Week : 5	Maximum:75marks
	Code :18UCC5CC10

Objective	To provide the knowledge to the students regarding entrepreneurship – projects and related issues
Unit-I	Entrepreneurship – Meaning – Qualities of entrepreneurship – Types of entrepreneurship-Functions of entrepreneurship – Role of entrepreneurship in economic development-Women entrepreneur-Rural entrepreneurship-Problems of women entrepreneur-.Social responsibilities in entrepreneurship-Entrepreneurial mobility.
Unit – II	Entrepreneurial environment - Factors affecting Entrepreneurial growth - Competences -Entrepreneurial motivation – Barriers to entrepreneurial development
Unit – III	Institutional finance to Entrepreneurs – Commercial banks – SFC – SIDC – SIPCOT – TIC – SIDBI.
Unit – IV	Project management – Sources of business idea- Opportunity analysis-Ideation techniques- Project classification – Project identification – Project formulation stages – Project report – Project appraisal
Unit – V	Incentives and subsidies – Incentives to small scale industries– Incentives to industrial units located in backward areas – Transport subsidies – Seed capital assistance – Taxation benefits to SSI.

Text Book:

1. Entrepreneurial development – C. B. Gupta and Srinivasan

Reference Books:

1. Dynamics of entrepreneurial development – Vasanthdesai – Himalaya Publishing house , New Delhi.
2. Entrepreneurial Development-Dr. P. Saravanavel
3. Entrepreneurial Development-Dr. V. Balu.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	3	27	10	1	7.89	71.1	26.3	2.63	Regional

SEMESTER-V

Title of the Paper : WEB DESIGNING Course : B. Com (CA) Semester : V Hours Per Week :5	Credit : 5 CORE : 11 Time :3 hours Maximum:75marks Code :18UCC5CC11
Objective	<ul style="list-style-type: none"> • To learn the basic concepts of web designing. • To know the students how to create webpage.
Unit-I	Introduction to Internet – Internet Access / Dial-Up Connection –Internet Services-Features – TCP/IP Vs Shell Accounts —World Wide Web (WWW) – Web Page – Hyper Text – HTML tags –Net Surfing –Internet/Web Browsing–Browser– Internet Addressing – IP Address – Domain Name – Electronic Mail –Uniform Resource Locator (URL)–Internet Protocols– TCP/IP –FTP– HTTP –Telnet– Gopher–WAIS.
Unit– II	Searching the Web – Web Index – Web Search Engine –Search Functions – Search Engines – Meta Search Sites – Directories and Indexes–Specialized Directories– Electronic Mail (E-Mail)- Customizing E-Mail programs – Managing Mails – Address Book–Signature Feature– File Attachment Facility–Setting priority–Advantages and Disadvantages of E-Mail.
Unit– III	Introduction to HTML – HTML Code for Web Page – Web Page Basics– Start a New Paragraph – Start a New Line – Insert Blank spaces – Heading – Pre-format Text– Special Characters –Format Text–Super script and Subscript–Font Style and Size–Color – Margins – Block Quote – Lists – Images– Border –Aligning the Image–Horizontal Rule–Use Images in List.
Unit– IV	Links – Link to another web page – Link within a web page – Link to an image – Link to a file –Email link - Create a table – Add a border – Caption – Column groups – Row groups – Color –Background images – Aligning data – Size of table – Size of cell –Span cells–Cell spacing and cell padding–Borders–Text wrapping– Nested tables.
Unit-V	Sounds and videos– Video considerations – Internal video –Introduction to forms – Text box – Large text area – Check boxes –Radio buttons – Menu– Submit and reset button – Hidden field –Organize form elements – Label from elements – Introduction to frames–Frame considerations–Provide alternative information –Link to a frame–Scroll bars– Resizing frames– Frame borders.

Text Book:

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.

Reference Books:

1. Eric Kramer, “HTML”.
2. Kamalesh N. Agarwala, Amit Lal&Deeksha Agarwala, “ Business of the net”.
3. JohnZabour, JeffFoust & David Kerven, “HTML4HOW-TO”.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
102	0	0	0	102	0	0	0	100	Global

SEMESTER-V

Title of the Paper: E-COMMERCE	Credit	4
Course : B. Com (CA)	MBE	1
Semester V	Time	:3 hours
Hours Per Week : 4	Maximum:	75marks
	Code	:18UCC5MBE1

Objective	. To enable the students to get exposed to fundamental aspects of E-commerce.
Unit-I	Definitions - Needs and Importance - E-commerce Vs Traditional Commerce-Advantages, Impact of Internet on Business-Evolution and Growth in India-Environment and opportunities - Classifications.
Unit- II	Electronic market place technologies -Electronic data interchange -Http, TCP/IP-HTML-XML-Electronic Commerce with WWW \internet.
Unit- III	Overview-safe transport protocols-secure transactions- Secured electronic payment protocol-SET certificates for Authentication-Security on web servers and enterprise networks-conclusion.
Unit- IV	Internet monetary payment and security Requirements-Payment and purchase order process-Online electronic cash.

Unit-V	Need for computer security-Specific intruder approaches-Security strategies and tools-Encryption-Enterprise networking and access to internet.
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Text Book:

1. Web commerce technology hand books-DanielMinoli, EmmaMinoli.

Reference Book:

1. E- Commerce-Kamlesh K Bajaj and Debjani Nag.
2. E- Business& E-Commerce–P. Rizwan Ahmed, Margham Publications, Chennai.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	0	0	28	0	0	0	100	Global

SEMESTER-V

Title of the Paper: BANKING THEORYLAW& PRACTICE	Credit 2
Course : B. Com (CA)	SBE 2
Semester V	Time :3 hours
Hours Per Week : 2	Maximum:75marks
	Code :18UCC5SBE2

Objective	<ul style="list-style-type: none"> To learn and understand the structure and functioning of banking system, Central bank and Commercial banks in India.
Unit-I	Meaning and definition of banker & Customer- General and special relationship between banker and customer –Rights to honor the cheque-wrongful dishonor and its consequences-Maintain secrecy of customers account.
Unit – II	Commercial banks –Universal Banking –Management of Deposits - Classification of Deposit accounts - nature of Deposit accounts – Advances-Types of Advances- Lending practice – principles of sound bank lending.
Unit – III	Central bank – Reserve Bank of India –Objectives –organization – functions – monetary policy – credit control measures and their effectiveness.
Unit – IV	Negotiable Instruments– Definition – features –Promissory note- Bill of exchange -Cheque –Holder and holder in due course -crossing of a cheque-types of crossing – Endorsement- Negotiation & Dishonor and discharge of negotiable instrument- Protection of Collecting Banker &Paying Banker
Unit – V	E-Banking – Meaning – benefits – Electronic transfer:-NEFT – ECS (Credit and Debit)-RTGS – Internet banking- Mobile banking – Plastic money - Demat account.

Text Book:

1. Banking Theory, law & Practice, K.Garden and N.Natarajan, Himalaya Publication

Reference Books:

1. Tanna's Banking law and Practice in India, M.S.Ramaswamy, Sultan Chand & Sons New Delhi.
2. Banking theory, Law & Practice, S.M.Sundaram, Sri Meenakshi Publications, Karaikudi.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	0	1	25	17	0	2.33	58.1	39.5	National

SEMESTER-V

Title of the Paper: STOCK MARKET PRACTICES	Credit	2
Course : B. Com (CA)	SBE	3
Semester V	Time	:3 hours
Hours Per Week : 2	Maximum:	75marks
	Code	:18UCC5SBE3

Objective	To learn and understand the Basic concepts of stock market trading.
Unit-I	Capital Market –Need - Importance – Structure – Primary market -Secondary market.
Unit – II	New issue market –Investment decision by the Investors -Functions – Methods of issue.
Unit – III	Stock market- Growth of stock exchange in India-Functions of stock exchanges.
Unit – IV	OTCEI-Paid up capital of OTCEI - NSE – Listing of securities – Procedures-Advantages of listing – Screen based trading – Demat accounts –Mechanics of trading in stock exchanges.
Unit – V	Registration of stock brokers - Role of merchant bankers –Kinds of brokers-Speculation.

Text Book:

1.V.A. Avadhani: Indian Capital Market, HPH.

Reference books:

- 1.P.N.Varshney: Indian financial system.
- 2.Punidhavadhipandiyan: security analysis and portfolio management.
- 3.V.K.Bhalla,Security Analysis &Portfolio Management.

Total	Number of Topics Focus on	% of Topics Focus on	Course
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Number of Topics									Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
26	0	0	26	0	0	0	100	0	National

SEMESTER-VI

Title of the Paper : CORPORATE ACCOUNTING Course : B. Com (CA) Semester : VI Hours Per Week :6		Credit 5 Core 8 Time : 3 hoursMaximum:75mar ks Code :18UCC6CC12
Objective	<ul style="list-style-type: none"> To enable the students to acquire knowledge and skills in accounting for changes in corporate structure. 	
Unit-I	Shares- Estimation of investment in shares- Issue of shares- Forfeiture - Reissue of shares- Issue of preference shares - Redemption of preference shares- Issue of debentures- Redemption of debentures	
Unit – II	Preparation of Company Final Accounts - Company balance sheet preparation - Computation of managerial remuneration.-Valuation of goodwill- Valuation of Shares.	
Unit – III	Amalgamation as Merger- Purchase - Methods of purchase considerations - Closing entries in the books of vendor company - Opening entries in the books of buying company as per AS 21 (Inter-company investments excluded).	
Unit – IV	Holding company - Consolidated Balance sheet as per AS 21- Accounts of Holding companies (excluding inter-company holdings).	
Unit – V	Liquidation –Statement of affairs-Deficiency accounts - liquidator’s final statement of receipt and Payments-Accounts of banking companies-Legal provisions-CRR.	

Text Books:

1. T. S. Reddy and A. Murthy, (latest Ed.), Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. Shukla MC, Grewal TS & Gupta SC, (2006), Advanced Accounts, Volume II, S.Chand & Company Ltd., New Delhi.
2. Joseph. T, (2009), Corporate Accounting, the Tata McGraw - Hill Education Private Limited, New Delhi.

(Theory 25%, Problem 75%)

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
29	0	0	15	14	0.00	0.00	51.72	48.28	National

SEMESTER-VI

Title of the Paper : BUSINESS LAW Course : B. Com (CA) Semester : VI Hours Per Week : 6	Credit : 5 Core : 9 Time : 3 hours Maximum: 75 marks Code : 18UCC6CC13
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Objective	To make the students aware of the legal environment and to know the various Provisions of Important Acts relevant to the Indian business.
Unit-I	Definition of Mercantile law-scope of Mercantile Law –Growth and Sources of Mercantile Law –Nature - Kinds of Contracts: Valid contract-Voidable contract -Offer and acceptance –Consideration –Capacity of Parties –Free Consent – Legality of object –Void Agreements –Contingent Contracts.

Unit – II	Performance of Contracts --Discharge of Contracts –Remedies for Breach Including Specific Performance –Quasi Contracts.
Unit – III	Law of Agency –Classification of agents –Creation of agency –Rectification –Rights and duties of agents –Personal liability of agent.
Unit – IV	Sale and Agreement to sell –Caveat Emptor –Conditions -Warranties-Transfer of Ownership –Sale by non-owners –Rights an unpaid vendor.
Unit - V	Law of Insurance-General Principles applicable to Insurance –Types of Insurance – Features.

Text Book:

1. Mercantile Law –M.Chukla, S.Chand& Co

Reference Books:

1. Mercantile Law Batra and Kaltra –Tata McGraw Hill Company
2. Mercantile Law –M.C.Kuchal, Vikas Publishing House
3. Mercantile Law with Industrial Law –S.P.Iyengar and B.K.Goyal, R.Chand& Co.,

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	0	30	4	0.00	0.00	88.2	11.8	National

SEMESTER-VI

<p>Title of the Paper: FINANCIAL ACCOUNTING PACKAGE– TALLY(WITHPRACTICALS)</p> <p>Course : B.Com(CA)</p> <p>Semester : VI</p> <p>Hours Per Week :6</p>	<p>Credit:5</p> <p>Core:14</p> <p>Time: Theory-4hrs Practicals-2 hrs</p> <p>Max: Theory-60marks Practicals-40marks</p> <p>Code:18UCC6CC14</p>
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Objective	<ul style="list-style-type: none"> • To impart the students with the basic principles and concepts of accounting. • To provide knowledge on the use and application of computer In accounting.
Unit-I	Introduction- Features of Tally - Starting Tally – Company creation - Alteration and deletion - Hierarchy of account groups and ledgers – Account groups of balance sheet - Assets and liabilities- P&L a/c-Accounts Group Creation-Accounts ledger creation-Financial problems.
Unit– II	Voucher entry - Types of Various Vouchers -Voucher alterations, deletion and Cancellation-Single mode Voucher Entry-Account Voucher lists-Day book-Trial balance.
Unit– III	Cost center-Cost Category-Voucher entries using cost Centre-Pay roll Preparation-Budget creation and alteration-TDS-TCS -VAT.
Unit– IV	Inventory information - Inventory masters - Units of measure -Stock group - Stock item - Stock category - Go downs – Inventory vouchers - Receipt note voucher - Rejections in & Out voucher –Delivery note Vouchers-Stock Journal Voucher-Physical stock voucher-Creating purchase order and sales order-Invoicing.
Unit-V	Accounting and inventory books and reports – Data Collaboration-Tally vault- Tally audit- Export of data-Data formats - Internet connectivity -E mailing tally report as attachments - Import of tally data - Migrating tally data – ODBC connectivity - Connecting tally data into MS word document and excel work sheet -Backup-Restore.

Text Books:

- 1.Tally, Namrata Agarwal (2012).

Reference Books:

1. Implementing Tally-AK Nadhani and K K Nadhani. (Unit I and II, Unit IV and V), 2013.
2. Tally-Accounting Software (For U.G & P. G Courses)- S. Palanivel, Margham Publications, Chennai.

List of Practicals:

1. Creation, alteration and deletion of company
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Final A/Cs with adjustments (Creation and deletion of ledgers)
4. Voucher entry problems in double entry mode
5. Voucher entry problem in single entry mode.
6. Voucher entries using cost centres
7. Budget preparation and reporting variance
8. Pay roll preparation
9. Accounting vouchers using stock items
10. Order processing and inventory vouchers
11. Generation of accounting books and reports
12. Generation of inventory books and reports.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
68	12	0	0	56	17.6	0	0	82.4	Global

SEMESTER-VI

Title of the Paper: MANAGEMENT INFORMATION SYSTEM Course : B. Com (CA) Semester VI Hours Per Week : 5	Credit 4 MBE :2 Time :3hours Maximum:75marks Code :18UCC6MBE2
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Objective	To enable the students to get exposed to fundamental aspects of Management information system and Data base management system.
Unit-I	Management information system: Meaning – Features – MIS Model – Components – Subsystems of an MIS – Role and importance – Corporate planning for MIS – Growth of MIS in an organization – Centralization vs decentralization of MIS. Support – Limitations of MIS.
Unit– II	System concepts–Elements – Characteristics – Types – Categories of information system–System development lifecycle–System enhancement.
Unit– III	Information systems in business and management-Transaction processing system-Executive information system.
Unit– IV	Database management system –Conceptual presentation – Client server architecture networks.
Unit-V	Functional management information system – Marketing - Production- Human Resource – Business process outsourcing.

Text Book:

1.Dr.S.P. Rajagopalan, Management information system–Margham Publishing.

Reference Books:

1. A.K. Gupta–management information system–S. Chand & Co.
2. C.S.V. Murthy–Management information system
3. Sadagopan. S–Management information system
4. Gorden B. Davis& Margrethe H. Olson, “Management information system”. McGraw Hill Publishing.
5. Aman Jindal, “Management Information system, Kalayani publishers.

Total	Number of Topics Focus on	% of Topics Focus on	Course
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Number of Topics									Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	5	3	20	20	0	17.9	10.7	Global

SEMESTER-VI

Title of the Paper : HUMAN RESOURCE MANAGEMENT	Credit 4
Course : B.Com(CA)	MBE 3
Semester : VI	Time :3 hours
Hours Per Week : 5	Maximum:75marks
	Code :18UCC6MBE3

Objective	To know about the different functions of organization and the Human Resource Processes that is concerned with planning, Recruiting and Training.
Unit-I	HRM:Concept-Importance-Functions-Role-Successful implementation of Human Resources management -limitations-Personnel management Vs HRM -Challenges before HRM – Strategic HRM.
Unit – II	Human Resources Planning - Objectives of HRP-Different levels of HRP-Process-Factors influence estimation of Human Resources-Recruitment-Policy-Sources of Recruitment- Selection procedure – Promotion-Types of Promotion -demotion policy- Transfer policy.
Unit – III	Performance Appraisal-Features of Performance Appraisal - Objectives of performance Appraisal- Process- Performance Appraisal Methods- Uses - limitations of Performance Appraisal.
Unit – IV	Training & Development-Need-Objectives-Importance-Training Methods-Evaluation of Training Programme – Essentials of good training program-Theories of Motivation.
Unit – V	Wages &Salary Management-Methods of wage payments-Employee Remuneration -Factors determining the remuneration- Profit sharing-Fringe Benefits-Employee services-Wages &Salary Administration.

Text Book:

1.Human Resource Management - L.M. Prasad – Sultan Chand & sons. Management.

Reference Books:

1. EdwinFlippo - Personnel Management
2. BiswanathGhosh - Human Resource Development and Management, Vikas
3. C.S. Venkatraman and Srivastava – Personnel Management and Human Resources.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
45	0	2	21	24	0.00	4.44	46.7	53.3	Global