



SWAMI DAYANANDA

COLLEGE OF ARTS & SCIENCE

Affiliated to Bharathidasan University, Tiruchirappalli.
Accredited by NAAC–'B++' Grade (With CGPA 2.99)(First Cycle)
UGC Recognized u/s 2(f) & 12 (B)
Dayananda Campus, Manjakkudi –612 610.Tamilnadu, India.

HANDBOOK

DEPARTMENT OF COMMERCE (CA)

INDEX

Sl. No	Particulars	Remarks
1.	DEPARTMENT PROFILE	
2.	SYLLABUS (CBCS)	
3.	CODE OF CONDUCT	

Profile of B.Com (Computer Applications)

B.Com. in Computer Applications is a 3- year undergraduate course designed to impart advanced learning to students in the discipline of Commerce, particularly involving the application of software technology for professional requirements, merging the academic specialties of Commerce and Computer Applications.

B.Com. in Computer Applications is an amalgamation of the fields of Computers and Commerce. Subjects of study covered in the course's curriculum include Business Organization, E-Commerce, Cost Accounting, Financial Accounting, Fundamentals of Computers, Business Accounting Software, Internet and Web Designing, Banking Theory, Banking Law and Banking Practice, essentially.

Career Prospects

- Some of the sectors which employ B.Com degree holders are Computer Operator, Mobile Application Developer, Computer Programmer, Budget Analyst, Finance Manager, Business Consultant.

B.COM- COMPUTER APPLICATIONS

**CHOICE BASED CREDIT SYSTEM –LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Language Course - 1 (Tamil\$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-I		6	3	3	25	75	100
	III	Core Course – I (CC)	Principles of Accountancy	6	5	3	25	75	100
		Core Course-II (CC)	Marketing	6	5	3	25	75	100
		First Allied Course-I (AC)	PC Package (Theory)	4	3	3	25	75	100
	IV	Value Education	Value Education	2	2	3	25	75	100
		Total		30	21				600
II	I	Language Course - II (Tamil \$/OtherLanguages +#)		6	3	3	25	75	100
	II	English Course-II		4	3	3	25	75	100
	III	Core Course – III (CC)	Management Concepts	6	5	3	25	75	100
		Core Course-IV (CC)	Business Tools ForDecision Making	6	5	3	25	75	100
		First Allied Practical- I (AP)	PC Package (Practical)	4	3	3	40	60	100
		Add on Course- I ##	Professional English- I	6 *	4	3	25	75	100
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Language Proficiency for Employability - Effective English	2	2	3	25	75	100
		Total		30 +6 *	27				800

III	I	Language Course - III (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-III		6	3	3	25	75	100
	III	Core Course – V (CC)	Financial Accounting	6	5	3	25	75	100
		Core Course-VI (CC)	Internet and Web Applications (Theory)	6	5	3	25	75	100
		Second Allied Course-I (AC)	Business Law	4	3	3	25	75	100
		Add on Course- II ##	Professional English- II	6 *	4	3	25	75	100
	IV	Non-Major Elective Course- I @ Those who choose Tamil in Part -I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil language was studied upto 10 th & 12 th std.	1. Personal Investment (or) 2. Elements of Insurance (For other than All B.Com and BBA)	2	2	3	25	75	100
		Total		30 +6 *	25				700
IV	I	Language Course - VI (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-IV		6	3	3	25	75	100
	III	Core Course – VII (CC)	Cost Accounting	6	5	3	25	75	100
		Core Practical-I (CP)	Internet and Web Applications (Practical)	6	5	3	40	60	100
		Second Allied Course-II (AC)	Banking Theory, Law and Practice	4	3	3	25	75	100
	IV	@ Non Major Elective Course-II (NME) Those who choose Tamil in Part-I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil language was not studied in school level or b) Special Tamil if Tamil Language was studied upto 10 th & 12 th Std.	1. Introduction to Accountancy (or) 2. Salesmanship (For other than All B.Com and BBA)	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Digital Skills for Employability - Microsoft	-	2	3	25	75	100
		Total		30	23				700

V	III	Core Course-VIII (CC)	Corporate Accounting	5	5	3	25	75	100
		Core Course-IX (CC)	Introduction to Oracle and SQL (Theory)	5	5	3	25	75	100
		Core Course-X (CC)	Visual Programming (Theory)	5	5	3	25	75	100
		Core Course-XI (CC)	Management Accounting	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1. Auditing (or) 2. Human Resource Management	5	5	3	25	75	100
	IV	Skill Based Elective Course-I	Information Technology Concepts	3	2	3	25	75	100
		Soft Skills Development		2	2	3	25	75	100
		Total		30	29				700
VI	III	Core Course- XII (CC)	Financial Services	5	5	3	25	75	100
		Core Course –XIII (CC)	Income Tax Law and Practice	6	5	3	25	75	100
		Core Practical-II (CP)	SQL Applications using Oracle (Practical)	6	5	3	40	60	100
		Major Based Elective Course-II (MBE)	1. Entrepreneurship Development (or) 2. Computerized Accounting	5	5	3	25	75	100
		Project		4	3		20	80	100
	IV	Skill Based Elective Course-II	Basics of Goods and Service Tax	3	2	3	25	75	100
	V	Gender Studies		1	1	3	25	75	100
		Extension Activities		--	1*	--	--	--	--
	VI	Naan Mudhalvan Scheme (NMS) @@	Digital Banking, Logistics and Audit Essentials for employability	-	2	3	25	75	100
		Total		30	29		150	450	800
		Grand Total		192	154				4300

\$ For those who studied Tamil upto 10th +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at degree level

Those who studied Tamil upto 10th +2 but opt for other languages in degree level under Part- I should study special Tamil in Part -IV

The Professional English – Four Streams Course is offered in the 2nd and 3rd Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)

* The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.

@ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.

** Extension Activities shall be outside instruction hours.

@@ Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction

SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES – COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	13	70	1300
4.		Core Practical	2	10	200
5.		Allied Courses I & II	3	9	300
6.		Allied Practical	1	3	100
7.		Major Based Elective Courses	2	10	200
8.		Add –on Course (Professional English)	2	8	200
9.		Project	1	3	100
10.	IV	Non Major Elective Courses	2	4	200
11.		Skill Based Elective Courses	2	4	200
12.		Soft Skills Development	1	2	100
13.		Value Education	1	2	100
14.		Environmental Science	1	2	100
15.	V	Gender Studies	1	1	100
16.		Extension Activities	1	1	---
17.	VI	Naan Mudhalvan Scheme (For Commerce Programmes)	3	6	300
	Total		44	154	4300

First Year

**CORE COURSE-I
PRINCIPLES OF ACCOUNTANCY
(Theory)**

Semester-I

Code:

Credit: 5

OBJECTIVES :

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit Organization and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation – Methods, provisions and reserves.

UNIT- I INTRODUCTION OF ACCOUNTING AND CONCEPTS:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT –II FINAL ACCOUNTS OF SOLE TRADERS:

Final Accounts of sole traders with adjustment entries – Rectification of Errors.

UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

UNIT -IV CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:

Consignments and Joint Ventures.

UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:

Single Entry System. Depreciation – Methods, provisions and reserves.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Developments Related to the Course during the Semester Concerned.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.L. Gupta and Others ,” Advanced Accountancy,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced Accounting,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “Advanced Accounts,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, New Delhi.
6. Arulanandam, “Advanced Accountancy,” Himalaya Publication, Mumbai.
7. R.L. Gupta & V.K. Gupta “Principles and practice of Accountancy”, Eleventh edition- 2005 Sultan & Sons, New Delhi
8. S.Manikandan & R.Rakesh Sankar,” Financial Accounting,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “Financial Accounting,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata McGraw-Hill, New Delhi.

COURSE OUTCOMES: On successful completion of the subject, the students acquired knowledge about;

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

First Year

**CORE COURSE – II
MARKETING
(Theory)**

Semester-I

Code:

Credit: 5

OBJECTIVES:

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

UNIT- I INTRODUCTION TO MARKETING:

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

UNIT- II PRODUCT:

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

UNIT- III PRICING:

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

UNIT- IV SALES PROMOTION:

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

UNIT -V MARKETING INFORMATION SYSTEM:

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Retail marketing

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

COURSE OUTCOMES:

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

First Year

**FIRST ALLIED COURSE – I
PC PACKAGE
(Theory)**

Semester-I

Code:

Credit: 3

OBJECTIVES:

- To know basics of computer, Creating and Editing Word Documents and other applications in word document
- To create work sheet and Charts, formula applications, and PPT .
- To learn MS Access, .
- To understand Page maker and methods to use.
- To acquire knowledge on Photoshop and Animation

UNIT- I INTRODUCTION TO COMPUTERS:

Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems. Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.

UNIT -II INTRODUCTION TO SPREAD SHEET (MS –EXCEL) :

Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

UNIT –III MS ACCESS:

Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.

UNIT- IV PAGE MAKER:

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

UNIT –V PHOTOSHOP

The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palettee – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in MS Word, Excel and Power Point

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Robert Shufflebotham, "Photoshop 6 in easy steps" Dreamtech Press.
2. Vishnu Priya Singh, Meenakshi Singh, "Page Maker 6.5" Asian Publications Limited
3. Sanjay Sexana, "MS Office 2000 (Access only)" Vikas Publishing House
4. Sk Yadava, "Desk Top Publishing" Yatin Publishers, Delhi
5. E.D. Jones and Derek "Microsoft Office for Windows", Sutton Publication.
6. S.V. Srinivasa Vallabhan, "Computer Applications in Business" Sultan Chand and Sons,
7. TD Malhotra, Computer Applications in Business Kalyani Publications PC
8. Taxali, "Software for windows made simple" Tata McGraw Hill Publishing Company Ltd

COURSE OUTCOMES : On successful completion of the course, the students will acquire knowledge on:

- Basics of computer, Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT .
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- To understand Page maker and methods to use.
- Photoshop, Images and Animation

First Year

**CORE COURSE – III
MANAGEMENT CONCEPTS**

Semester-II

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making,
- To examine the complexity of organization structure for business,
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT -I INTRODUCTION TO MANAGEMENT:

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

UNIT –II ROLE OF PLANNING:

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods- Advantages-Limitations, Decision Making- Policies.

UNIT- III ORGANIZATION STRUCTURE:

Organization and Structure- Types-Supervision and Span of Control- Departmentation- Organisation Charts-Authority and Responsibility-Delegation and Decentralization

UNIT- IV MOTIVATION AND COMMUNICATION:

Motivation-Types-Theories- Maslow, Herzberg, Mc Gregor and Others – Communication- Principles-Types and Barriers of Communication

UNIT -V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques- Control -Process-Effective Control System-Techniques of Control.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai
3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Wehrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

COURSE OUTCOMES:

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

First Year

**CORE COURSE – IV
BUSINESS TOOLS FOR DECISION MAKING
(Theory)**

Semester-II

Code:

Credit: 5

OBJECTIVES:

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

UNIT- I INTRODUCTION:

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

UNIT - II MEASURES OF DISPERSION:

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness.

UNIT - III CORRELATION :

Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression –Regression equations.

UNIT - IV ANALYSIS OF TIME SERIES:

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton's method only.

UNIT -V INDEX NUMBERS:

Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Kurtosis

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

COURSE OUTCOMES On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers.

First Year

**FIRST ALLIED PRACTICAL-I
PC PACKAGE
(Practical)**

Semester-II

Code:

Credit: 3

OBJECTIVES:

- To create and Edit Word Documents and other applications in word document.
- To create work sheet and Charts, formula applications, and PPT .
- To work on MS Access,
- To prepare document using Page maker.
- To acquire knowledge on Photoshop and Animation

UNIT- I WORD:

Creating personal letters – Official letters – circulars – templates – Use of Wizards –Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge.

UNIT -II EXCEL:

Entering information in worksheet - Sum functions – Align data cells – Changing column width and row height – Pay bill – mark sheet – Electricity bill – Pay slip – PowerPoint – Simple presentations – creating slide show – animation – inserting and deleting slides.

UNIT –III CREATION OF DATABASE:

– Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation.

UNIT -IV PAGE MAKER:

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

UNIT- V PHOTOSHOP:

Saving and loading custom settings – Creating new file – Use of painting tools – Copying and pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in MS Word, Excel and Power Point

COURSE OUTCOMES:

- On successful completion of the course, the students will acquire skill on:
- Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT.
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- Page maker and methods to use.
- Photoshop, Images and Animation

UNIT IV : YOGA AND HEALTH:

Definition, Meaning, Scope of Yoga - Aims and objectives of Yoga - Yoga Education with modern context - Different traditions and schools of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

UNIT V : HUMAN RIGHTS:

Concept of Human Rights: Indian and international perspectives- Evolution of Human Rights- definitions under Indian and International documents -Broad classification of Human Rights and Relevant Constitutional Provisions: Right to Life, liberty and Dignity- Right to equality- Right against exploitation- Cultural and Educational Right- Economic Rights- Political Rights- Social Rights - Human Rights of Women and Children – Peace and harmony.

UNIT - VI: CURRENT CONTOURS: (for continuous internal assessment only):

BOOKS FOR REFERENCES:

1. Thirukkural with English Translation of Rev. Dr. G.U. Pope, Uma Publication, 156, Serfoji Nagar, Medical College Road, Thanjavur 613 004
2. திருக்குறள் - ஜி.யு.போப் - ஆங்கில மொழியாக்கத்துடன் உமா நூல், வெளியிட்டகம், தஞ்சாவூர்,
3. Leah Levin, Human Rights, NBT, 1998
4. V.R. Krishna Iyer, Dialectics and Dynamics of Human Rights in India, Tagore Law Lectures.
5. Yogic Therapy - Swami Kuvalayananda and Dr.S.L.Vinekar, Government of India, Ministry of Health, New Delhi.
6. SOUND HEALTH THROUGH YOGA - Dr.K.Chandrasekaran, Prem Kalyan Publications, Sedapatti, 1999.
7. Grose. D. N - "A text book of Value Education' New Delhi (2005)
8. Gawande . EN - "Value Oriented Education" – Vision for better living. New Delhi (2002) Saruptsons
9. Brain Trust Aliyar- "Value Education for Health, Happiness and Harmony" Erode (2004) Vethathiri publications

COURSE OUTCOMES: After completion of the course, the student will be able to:

- Apply the values in thirukural to be peaceful, dutiful and responsible in family and society
- Develop character formation and sense of citizenship
- Be secular, self-control, sincere, respectful and moral.
- Master yoga, asana and meditation to promote mental health
- Be attitudinal to follow the constitutional rights



PART-IV ENVIRONMENTAL STUDIES COURSE

**FOR ALL UG ARTS, SCIENCE, COMMERCE AND MANAGEMENT
CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)
(Applicable to the candidates admitted from the academic year 2022-2023 onwards)**

First Year	PART-IV ENVIRONMENTAL STUDIES	Semester-II
Code:	(Theory)	Credit: 2

COURSE OBJECTIVES:

- To appreciate the scope of Environmental Studies, Community ecology and the interdisciplinary nature of environmental issues
- To have a basic knowledge of Natural resources its classification, concepts, and natural resources of India.
- The course designed to gain knowledge on values of biodiversity and conservation on global, national, and local scales
- To study about sources and effects of environmental pollution like air, water, soil, thermal, marine, nuclear and noise
- To understand the concerns related to Sustainable Development on environment and health
- To introduce the students in the field of Law and Policies and Acts both at the national and international level relating to environment.

UNIT-1: The Multidisciplinary nature of environmental studies
Definition, scope and importance. (2 lectures)
Need for public awareness

UNIT-2: Natural Resources:
Renewable and non-renewable resources:
Natural resources and associated problems.

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
 - f) Land resources: Land as a resources, land degradation, man induced Landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.

(8 lectures)

Unit: 3 Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

(6 lectures)

Unit: 4 Biodiversity and its conservation

- Introduction – Definition : Genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Biological Diversity Act 2002/ BD Rules, 2004

(8 lectures)

Unit: 5 Environmental Pollution

Definition

Causes, effects and control measures of :

- a. Air Pollution
- b. Water Pollution
- c. Soil Pollution
- d. Marine Pollution
- e. Noise pollution
- f. Thermal Pollution
- g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.
- Ill-Effects of Fireworks: Firework and Celebrations, Health Hazards, Types of Fire, Firework and Safety

(8 lectures)

Unit: 6 Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns.

Case studies

- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

(7 lectures)

Unit: 7 Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights - Value Education

- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

Unit: 8 Field Work

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

References:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
 2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt ltd, Ahamedabad – 380013, India, E-mail: mapin@icenet.net(R)
 3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
 4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
 5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
 6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
 7. Down to Earth, Centre for Science and Environment (R)
 8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
 9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
 10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
 11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
 12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
 13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
 14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
 15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
 16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
 17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
 18. Survey of the Environment, The Hindu (M).
 19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
 20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
 21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
 22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p
- (M) Magazine (R) Reference (TB) Textbook
23. <http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20>

COURSE OUTCOMES:

- Understand the environmental importance including interactions across local to global scales.
- The learners to update and analyze environmental relationships and interactions of environmental components
- The student to gain knowledge on importance of natural resources in a systematic way.
- The course content is introduce the concept of renewable and non-renewable energy resources and its scenario in India and at global level
- The students will know the relationship between biodiversity and ecosystem functions, direct and indirect values of biodiversity resources and their bioprospecting opportunities.
- The learners can gain awareness related on environmental pollution, causes and pollution control with case studies.
- Student to obtain the environmental ethics and gain knowledge about the sustainable development.
- Learners should realize the environmental legislation and policies of national and international regime and know the regulations applicable to industries and other organizations with significant Environmental aspects

Second Year

**CORE COURSE – V
FINANCIAL ACCOUNTING
(Theory)**

Semester-III

Code:

Credit: 5

OBJECTIVES:

- To help students gain knowledge about branch accounts and departmental accounts.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
- To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner's capital accounts and balance sheet
- To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.

UNIT -I BRANCH AND DEPARTMENTAL ACCOUNTS

Branch accounts - (Excluding foreign branches) – Departmental accounts.

UNIT –II ROYALTY ACCOUNTS AND INSOLVENCY ACCOUNTS

Self Balancing and Sectional Balancing ledgers – Royalty Account- Insolvency accounts – statement of affairs – insolvency of individual only.

UNIT- III PARTNERSHIP ACCOUNTS ELEMENTARY:

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits-Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed– Fluctuating- Past Adjustment and guarantee.

UNIT- IV ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION:

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance

UNIT -V ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT:

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Developments Related to the Course during the Semester Concerned.

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Gupta and Others: “Advanced Accountancy”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “Advanced Accounting”, Kalyani Publishers, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “Advanced Accounting”, S.Chand & Co, New Delhi.
4. M.C. Shukla: “Advanced Accounts” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “Modern Accountancy”, Tata McGraw Hill, Delhi.
6. T.S. Reddy and A.Murthy, “Financial Accounting” Margham Publications, Chennai.
7. Dr.S.N.Maheswari, “Financial Accounting”, Vikas Publishing House, New Delhi.
8. Grewal and Shukla, “Advanced Accounting”, S.Chand Publishers, New Delhi
9. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons, New Delhi.
10. Introduction to Accounting by P.C. Tulasian, Pearson Editions.

OUTCOMES:

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Become knowledgeable on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Students are aware about partnership accounts and various Accounting Treatments.
- Students can familiar with accounts for Admission of Partner, Partner’s Capital Accounts and Balance Sheet.
- Students become knowledgeable on calculation of Gaining ratio, Adjustments regarding partner’s Capital Account at the time of Retirement of a Partner

Second Year

**CORE COURSE -VI
INTERNET AND WEB APPLICATIONS
(Theory)**

Semester-III

Code:

Credit: 5

OBJECTIVES:

- To learn about internet, Bluetooth and WiFi.
- To acquire knowledge on Internet Service Provider, Internet Explorer, and Several Web pages
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To know HTML, Web Browser and Lists
- To educate HTML Table and XML

UNIT- I INTRODUCTION TO INTERNET:

A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

UNIT- II INTERNET SERVICE PROVIDER:

Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

UNIT -III INTERNET BASICS:

Evolution – 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 – Meaning of Net Meeting and Chatting – Tool bar.

UNIT -IV INTRODUCTION TO HTML:

HTML Code for Web Page – HTML Tags - Web Page Basics – Display a Web Page in a Web Browser – Format texts – Font Style and sizes – Lists – Ordered Lists – Unordered Lists – Image – Add an image – Background Image – Horizontal Rule

UNIT -V INTRODUCTION TO HTML TABLE:

<TABLE> - <TH> - <TD> - <TR> - Cell Padding – Cell Spacing – Table Borders.
Introduction to XML: Creating Basic XML Program – XML Vs HTML – Advantages and Disadvantages of XML – XML Parser.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Uses and issues of Internet and usage of internet in India

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Paul E. Hoffman, “The Internet Instance Reference” BPB Publications
2. Alexis Leon Mathews, Leon Tech world, “Internet for Everyone” UBS Publications
3. S. Aarathi, “Internet Programming and Web Design” Kalaikathir Achagam
4. “Internet and E-mail” Yatin Publications, Delhi
5. Internet Complete” BPB Publications.
6. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.
7. Eric Kramer, “HTML”.
8. Kamallesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the net”.
9. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW-TO”.
10. Xavior C, World Wide Web Design with HTML, Tata McGraw Hill Publisher

COURSE OUTCOMES:

- On successful completion of the course, the students will acquire knowledge on:
- Working on internet, Bluetooth and WiFi.
- Internet Service Provider, Internet Explorer, and Several Web pages
- Applications of Internet, internet protocols, E-mail and voice mail
- HTML, Web Browser and Lists
- HTML Table and XML

Second Year

**SECOND ALLIED COURSE – I
BUSINESS LAW
(Theory**

Semester-III

Code:

Credit: 3

OBJECTIVES:

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledgement and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

UNIT –I MERCANTILE LAW:

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements.

UNIT- II CONTRACT:

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance.

UNIT -III AGENCY:

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.

UNIT -IV LAW OF SALE OF GOODS:

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

UNIT -V LAW OF NEGOTIABLE INSTRUMENTS:

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Cyber Laws- Information Technology Act 2000. **Recent Trends in Business Laws**
Recent amendments in Contract Act - Case studies

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
3. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
4. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
5. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
6. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
7. <https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022-1105141196033462626/>
8. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
9. [The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI](#)
10. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

COURSE OUTCOMES:

After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledgement and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology

****.

Second Year

**NON MAJOR ELECTIVE COURSE – I
1. PERSONAL INVESTMENT**

Semester-III

Code:

(Theory)

Credit: 2

LEARNING OBJECTIVE:

- To make the students aware of various investment avenues and to facilitate them for effective investment planning.
- To enable the students to prepare Investment and financial planning
- To understand the students various bank deposit schemes and insurance policies
- To know the basic concepts of Income tax benefits.
- To know about role of SEBI under Investments.

UNIT - I INTRODUCTION:

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

UNIT- II PRINCIPLES OF INVESTMENT:

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

UNIT -III INVESTMENT PLANNING:

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual ,Deciding the investment time frame.

UNIT- IV POPULAR INVESTMENT MEDIA:

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT - V TYPES OF SHARES:

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

To update students are saving, investing, Financial production, Tax saving, and retirement planning's in detailed.

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr. Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A. Avadhani – Investment Management, Himalaya Publishing House, Mumbai 15
5. Rajiv K. Tayal – Art of handling money and investments: a practical guide to personal finances Atlantic publishers and distributors (p) ltd,

LEARNING OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of personal investment
- Calculation of personal investment planning
- Knowledge about various methods of insurance policies.
- Fundamentals of Investment in Equity and Preference Shares
- Well in prepared Investment Planning

Second Year

**NON MAJOR ELECTIVE COURSE –I
2. ELEMENTS OF INSURANCE
(Theory)**

Semester-III

Code:

Credit: 2

OBJECTIVES:

- To highlight the importance of insurance and its basic concepts.
- To make the students aware of various insurance and to impact of economic development
- To enable the students to prepare procedure regarding settlement of policy claims
- To understand the students various Principles of life insurance, marine, fire, Medical insurance etc.
- To aware the students know Principles of life insurance and various kinds.

UNIT – I INTRODUCTION:

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

UNIT – II AGENT:

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices

UNIT – III FUNDAMENTALS OF AGENCY:

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

UNIT – IV FUNCTIONS OF THE AGENT:

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims

UNIT – V PRINCIPLES OF LIFE INSURANCE:

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

UNIT- VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

To aware students are Defining risk fortuity, insurable interest, and Risk shifting and Risk Distribution in insurance.

TEXT AND REFERENCE BOOKS:

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S.Chand& Co.
5. Insurance Regulatory Development Act, 1999.

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of elements of insurance
- Fundamentals of agency, Procedure for becoming an agent
- Knowledge about various methods of insurance policies.
- Calculation of Agent proposal form and other forms
- Know about procedure regarding settlement of policy claims.

Second Year

**CORE COURSE – VII
COST ACCOUNTING
(Theory**

Semester-IV

Code:

Credit: 5

OBJECTIVES:

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt. organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

UNIT- I COST ACCOUNTING:

Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages - demerits of cost accounting methods and techniques - cost unit cost centres - cost sheet.

UNIT -II MATERIALS COST:

Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT- III LABOUR COST:

Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

UNIT -IV OVERHEADS:

Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement.

UNIT- V:

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT & REFERENCE BOOKS: (Latest revised edition):

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
4. Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
6. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
7. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi.

OUTCOMES:

After completing this book they should enlighten by

- Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions.
- Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
- Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss
- Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.
- Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions

Second Year

**CORE PRACTICAL- I
INTERNET AND WEB APPLICATIONS
(Practical)**

Semester-IV

Code:

Credit: 5

OBJECTIVES:

- To create, browse and download of e.mail
- To visit web page of business places, Railway and Airline reservation, and online chatting
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To practice on HTML, Web Browser and Lists
- To work HTML Table and XML

UNIT- I:

E-mail address – creation – browsing – search engines –downloads

UNIT- II:

Visiting business places, libraries, Railway and Airline reservation, online chatting

UNIT -III:

HTML tags – Introduction and Tables

UNIT- IV:

Forms and Lists – two types

UNIT V:

Web page designing – College web page application– Tour spot – Page design
E.Commerce Purchase applications page

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Web page designing for your college

COURSE OUTCOMES:

On successful completion of the course, the students will acquire skill on:

- Creating, browsing and downloading e.mail
- Working on web page of business places, Railway and Airline reservation, and online chatting
- Applications of Internet, internet protocols, E-mail and voice mail
- Practice on HTML, Web Browser and Lists
- HTML Table and XML

Second Year

**SECOND ALLIED COURSE - II
BANKING THEORY LAW AND PRACTICE
(Theory)**

Semester-IV

Code:

Credit: 3

OBJECTIVES:

- To acquire knowledge about relationship between banker and customer and services rendered
- To make the students understand the various types of accounts and savings schemes
- To give them an overview about types of customers
- To have clarity about the rights, responsibilities and duties of paying and collecting banker
- To make them aware of recent trends in Modern Banking,

UNIT -I BANKER AND CUSTOMER:

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

UNIT -II TYPES OF SAVING ACCOUNTS:

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

UNIT- III TYPES OF CUSTOMERS:

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

UNIT -IV PAYING AND COLLECTING BANKER:

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

UNIT- V PASS BOOK AND CHEQUES:

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Sundaram and Varshney, “Banking Theory, Law & Practice” Sultan Chand Company, New Delhi
2. S.M. Sundaram “Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, ” Banking” New Central Book Agency
4. M.S. Ramasamy, ”Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” Banking Theory, Law &Practice”Himalaya Publication.
6. B.Santhanam, “Banking Theory, Law &Practice”Margham Publications, Chennai.r. J. Jayasankar, “Marketing,” Margham Publications, Chennai.

COURSE OUTCOMES:

- Elucidate the services rendered by banks
- Have an understanding about various types of accounts and savings schemes
- Generate information types of customers
- Analyse information about the rights, responsibilities and duties of paying and collecting banker
- Express opinions recent trends in Modern Banking.

Second Year

NON MAJOR ELECTIVE COURSE - II
1. INTRODUCTION TO ACCOUNTANCY
(Theory)

Semester-IV

Code:

Credit: 2

LEARNING OBJECTIVE:

- To enable the students to know the importance of accountancy and its concepts.
- To make the students aware of Double entry Book keeping system rules and procedures.
- To enable the students to prepare procedure Final Accounts of Sole Trader
- To understand the students various types of ledgers and Journals.
- To enable the students to know Bank Reconciliation Statement.
- Describe the role of accounting.

UNIT - I INTRODUCTION:

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

UNIT -II DOUBLE ENTRY SYSTEM:

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

UNIT -III JOURNAL AND LEDGER:

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

UNIT -IV RECTIFICATION OF ERRORS:

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

UNIT - V FINAL ACCOUNTS:

Final Accounts of Sole Trader (with Simple Adjustments).

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Students state the meaning and need of accounting discuss accounting as a source of information, identify the internal and external uses of accounting information.

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai 20

LEARNING OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of Accounting
- Fundamentals of Double Entry System
- Knowledge about various Journal and Ledger.
- Preparation of Final accounts .
- Knowledge about various methods Final account adjustments.

Second Year

NON MAJOR ELECTIVE COURSE –II

Semester-IV

Code:

**2. SALESMANSHIP
(Theory)**

Credit: 2

OBJECTIVE:

- To make the students aware of selling techniques and planning
- To enable the students to types of salesman in the Marketing area
- To understand the students in buyer motives and behaviours
- To enable the students to know the importance of online stores and sales opportunities.
- To know about various selling techniques.

UNIT – I INTRODUCTION:

Introduction to selling- meaning- definitions- importance- methods- qualities- functions duties-responsibilities – types of sales person – sales careers.

UNIT – II SELLING PROCESS:

Selling process – steps- customer expectations – understanding prospects- importance sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

UNIT – III SELLING TECHNIQUES:

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation demonstration- handling objections- handling difficult customers- closing sales – after sales service

UNIT – IV-

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age

UNIT – V SALES FORCE MANAGEMENT:

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

UNIT -VI CURRENT CONTOURS: (For Continuous Internal Assessment only):

Sales management focuses on the activities of first line field sales managers, course pack will enable students to understand supply chain management which has improved the efficiency in distribution.

TEXT AND REFERENCE BOOKS:

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, Nirali Prakashan

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of salesmanship
- Fundamentals of selling process and its activities
- Knowledge about various Sales force management.
- To know how about Selling techniques.
- knowledge about personal selling and sales team professionalism

OBJECTIVES:

- To know the definition and concepts of tourism
- To understand the types of travel formalities
- To learn the Preparation of Tour Itinerary

UNIT- I TRANSPORT INDUSTRY:

Introduction to Transport Industry – Road Transport – Rail Transport - Cruise Liners Transportation - Reading of Railway Time Table – Railway Ticket Booking Procedures.

UNIT-II AIR TRANSPORT:

Development of Air Transport – Formation of IATA – Airline Industry (International and Domestic) - Role of Airlines in Tourism.

UNIT-III TRAVEL FORMALITIES:

Passport – VISA – Medical Certificates – Insurance – Customs - Foreign Exchange -Baggage allowance.

UNIT-IV TRAVEL AGENCY:

Evolution of Travel Agency – Departments and Functions of a Travel Agency - Source of income for Travel Agency.

UNIT-V TOURS OPERATIONS:

Origin of Tour Operations – Organising a Tour Program – Package Tours – Car Rentals – Tourist Guide Service -Preparation of Tour Itinerary – Tour Costing.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Railway Ticket Booking Procedures - Baggage allowance - Organizing a Tour Program - Preparation of Tour Itinerary.

REFERENCE BOOKS:

1. Burkart and Melik, **Tourism -Past, Present and Future**, London, 1995.
2. R.M. Kaul, **Dynamics of Tourism – A Triology**, Vol.I., New Delhi, 1997.
3. Seth Pran Nath, **Successful Tourism Practices**, Vol.I., New Delhi, 1997.
4. Lonely Planet India, Guidebook, Travel literature

COURSE OUTCOME:

- Successful completion of this course will lead the students to appropriate knowledge in Tour operations.

CULTURAL TOURISM**Code:****(Theory)****Credit: 2****OBJECTIVES:**

1. To gain the knowledge of Cultural Resources.
2. To understand the idea of Cultural Festivals
3. To get the knowledge of Cultural destinations.

UNIT- I CULTURAL TOURISM:

Definition - Meaning and Scope - Significance – Types of Cultural Tourism Attractions - Culinary Traditions: North Indian - South Indian -Continental.

UNIT-II ARTS AND CRAFTS :

Music: Hindustani - Carnatic -Classical Dances: Kuchipudi, Odissi, Kathakali, Manipuri, Kathak and Bharathanattiyam - Folk Dances.

UNIT-III CULTURAL RESOURCES OF NORTH INDIA :

Madura- Jaipur-Vaishnavadevi Temple Deccan Region: Konark – Amaravati- Somnathpur Temple -South India : Belur, Helibidu, Guruvayur, Thirupathi- Madurai- Case studies: Darasuram, Velankanni.

UNIT-IV FESTIVALS:

Konark Festival in Odisha - Sarang Festival in Kolkata - Music Festival in Chennai- -Dance Festivals in Mamallapuram and Chidambaram - Music Festival in Thiruvaiyaru.

UNIT-V INDIAN CULTURAL DESTINATION – CULTURAL INSTITUTION IN INDIA:

Cultural Event Management – Preservation and Conservation of Monuments – Role of ASI, ICO, MOS -Mutts in India- Unique features of Tamil Culture: Chastity, Equality, Nobility, Charity , Justice.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Hindustani Music - Culinary traditions of South India - Konark Festival–Role of ASI in heritage conservation.

REFERENCES :

1. V.s. Agarwal, the Heritage of Indian Art, Publications Divisions, Govt. of India, New Delhi.
2. A.L. Basham, The Wonder That was India, 3rd edition, London.
3. L. Basham, A Cultural History of India, Oxford University Press, New Delhi.
4. பண்டையநாகரிகங்கள் - எஸ்.எல். வி . மூர்த்தி
5. Art, Culture and Spirituality - Swami Atmaramananda&Dr.M.Sivaramkrishna.
6. The Book of Hindu Festivals and Ceremonies - Om Lata Bahadur.
7. Cultural Tourism In India- Luvkushmishra

COURSE OUTCOME:

- Successful completion of this course will lead the students to appropriate knowledge in Cultural Tourism.

Professional English

[part-III -add on Course]

Weightage: 4 Credits

Duration: 90hrs

Objectives:

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

(18 hrs)

Listening – Listening to two talks/lectures by specialists on selected subject specific topics -(TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

(18 hrs)

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

(18 hrs)

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

(18 hrs)

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDyo>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions (subject based)

Unit 5- Workplace Communication& Basics of Academic Writing (18 hrs)

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation(period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
 - Adapt easily into the workplace context, having become communicatively competent.
 - Apply to the Research &Development organisations/ sections in companies and offices with winning proposals.

Instruction to Course Writers:

1. **Acquisition of subject-related vocabulary should not be overlooked.** Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
2. Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

Third Year

**CORE COURSE – VIII
CORPORATE ACCOUNTING
(Theory)**

Semester-V

Code:

Credit: 5

OBJECTIVES:

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

UNIT -I SHARES:

- I ntroduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

UNIT -II DEBENTURES:

Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy.
Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

UNIT -III AMALGAMATION:

Purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

UNIT -IV ACCOUNTS OF HOLDING COMPANY :

legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

UNIT V :

Final accounts of banking companies (new format) and **Insurance** companies (New Format)

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohemed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

COURSE OUTCOMES:

After completing this book they should enlighten by

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

Third Year

**CORE COURSE – IX
INTRODUCTION TO ORACLE AND SQL
(Theory)**

Semester-V

Code:

Credit: 5

OBJECTIVES:

- To learn about file and database structure,
- To gain knowledge on Relational Database
- To understand Keys, SQL and Commands
- To study Oracle, SQL queries, Retrieving, Restricting and Sorting data,
- To familiar with Single and Group Function

UNIT -I INTRODUCTION TO FILE :

Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.

UNIT -II INTRODUCTION TO RELATIONAL DATABASE:

Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.

UNIT -III KEYS:

Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.
SQL and Commands

UNIT -IV INTRODUCTION TO ORACLE:

Data languages (DDL, DML, DCL) – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.

UNIT -V FUNCTION:

Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries – Normalisation (upto Third Normal Form)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Uses of Oracle and SQL in Business

TEXT AND REFERENCE BOOKS: (LATEST REVISED EDITION)

1. Oracle – backup and recovery handbook publication –Rama velpure - Tata McGraw Hill.
2. Oracle 8i on Windows NT – Meghraj ThakkarTech media publications.
3. Oracle power objects handbook Bruce kolste, David Petersen - Tata McGraw Hill.
4. Oracle 8 – Edwalen and steve Adrien de Luca- Tech Media publications

COURSE OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

- File and database structure,
- Relational Database, its terms, advantage and disadvantage
- Different Keys, SQL and Commands
- Basics of Oracle, SQL queries, Retrieving, Restricting and Sorting data.
- Single and Group Function

Third Year

**CORE COURSE – X
VISUAL PROGRAMMING
(Theory)**

Semester-V

Code:

Credit: 5

OBJECTIVES:

- To know Visual Basic and its workings
- To gain knowledge on Variables,
- To understand Standard Controls, Frame Control and Image Control
- To learn File System
- To familiar with Database and Dot Net

UNIT –I INTRODUCTION TO VISUAL BASIC:

Integrated development environment features – Forms – Controls – Events – Methods – Properties - Uses of Property Window – Code Window (Code Behind File) – Variable declaration.

UNIT –II SCOPE OF VARIABLES:

Constant – Array – Loops in Visual Basic: For ... Next, While, Do...While - Select statements: if...end if - if...else if...end if - Select...Case End Case -

UNIT -III STANDARD CONTROLS:

Form - Text Box – Command Button – Label Box – Check Box – Frame Control – Combo Box – List Box – Radio Button - Image Control - Picture Box – Timer.

UNIT -IV FILE SYSTEM:

Drive, DirList, File List Box – Introduction to Built-in-Active X control tool bar – Tree view – Menu Editor – Command dialog control – Rich Text Box.

UNIT -V INTRODUCTION TO DATABASE:

MS Access – Data Grid (Accessing Data Base data) – Open data base connectivity – Introduction to Dot Net: IDE – Execution Procedures – CLR – CTS.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in Visual basic and database

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Mastering Visual Basic 6 – BPB Publications, New Delhi.
2. Mohammed Azam, Programming with Visual basic 6.0 – Vikas Publishing House.
3. Test Your Vb.Net Skills: Language Elements Part 1 Paperback – 1 Dec 2000
4. by Yashavant P. Kanetkar (Author), Asang Dani, BPB Publications, New Delhi.

COURSE OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

- Visual Basic and its workings
- Variables and Select statements
- Standard Controls, Frame Control and Image Control
- File System and Built-in-Active X control tool bar
- Database and Dot Net

Third Year

**CORE COURSE – XI
MANAGEMENT ACCOUNTING
(Theory)**

Semester-V

Code:

Credit: 5

OBJECTIVES:

- To understand the concepts of Management Accounting.
- To gain knowledge on fund flow and cash flow in Business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

**UNIT- I INTRODUCTION AND FINANCIAL STATEMENT
ANALYSIS:**

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparative statement – Common size statement–Trend percentage–Ratio analysis.

UNIT- II FUND FLOW AND CASH FLOW STATEMENT:

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cash flow statement–Fund flow statement Vs Cash flow statement–Preparation of cash flow statement as per AS-3

UNIT –III BUDGET AND BUDGETARY CONTROL:

Budget and Budgetary control –Advantages- limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

UNIT -IV MARGINAL AND STANDARD COSTING:

Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning. Standard Costing – Problems relating to Material and Labour variance only.

UNIT- V CAPITAL BUDGETING

Capital Budgeting – Payback period – Accounting rate of return –Discounted cash flow – Net present value – Profitability index – Internal rate of return.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. S.N.Maheswari - Management Accounting – Sultan Chands & sons publications, New Delhi.
2. Sharma and Guptha – Management Accounting- Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan – Management Accounting–Sriram publication.
4. A.Murthi and S.Gurusamy – Management Accounting Vijay Nicole Publications, Chennai.
5. R.S.N.Pillai & V.Baghavathi – Management Accounting – S.Chand & Co, Mumbai
6. Hingorani & Ramanathan – Management Accounting - S.Chand & Co, NewDelhi.

LEARNING OUTCOMES:

- The understand Basic knowledge on Management Accounting.
- Preparation of fund flow statement and cash flow statement as per AS – 3
- Design various types of Budget
- Understand the Marginal costing and Variance analysis
- Select better project by applying appropriate capital budgeting.

Third Year	MAJOR BASED ELECTIVE COURSE – I	Semester-V
Code:	1. AUDITING (Theory)	Credit: 5

OBJECTIVES:

- To introduce the concept of auditing
- To study about vouching
- To assess the valuation and verification of assets and liabilities
- To explore the audit of share capital
- To gain knowledge on audit of computerised Accounting.

UNIT- I INTRODUCTION:

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

UNIT -II VOUCHING:

Vouching – cash and trading transactions, personal and impersonal ledgers.

UNIT- III VALUATION AND VERIFICATION:

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

UNIT -IV AUDIT OF LIMITED COMPANIES:

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

UNIT- V DIVISIBLE PROFITS AND DIVIDENDS:

Divisible profits and Dividends – Audit of computerised Accounting.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V. - Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S. Sudharsanam and S. Sundara Balu – S. Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi

OUTCOMES:

- Student will understand the concept of auditing
- Describe on vouching
- Have an understanding about valuation and verification of assets and liabilities
- Grasp an idea about audit of share capital
- Analyse information on audit of computerised Accounting.

Third Year

MAJOR BASED ELECTIVE COURSE – I
2. HUMAN RESOURCE MANAGEMENT
(Theory)

Semester-V

Code:

Credit: 5

OBJECTIVES:

- To understand the concepts and principles of Human Resource Management.
- To understand about the Human Resource Management and importance of Human resources.
- To know about the importance and concepts of Human resources' planning.
- To know about the HR functions.
- To know about the Human Resources Development.
- To know about the performance appraisal.

UNIT- I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

Meaning and Definition-Objectives-Functions- HR managers – Duties and Responsibilities of HR Managers - Changing role of Human Resource Managers

UNIT - II HUMAN RESOURCES PLANNING PROCESS:

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning - Job Analysis - Job Description - Job specification.

UNIT - III RECRUITMENT AND SELECTION PROCESS:

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment - Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening-Appointment order.

UNIT- IV TRAINING:

Definition and purposes of Training- Distinction between Training and Development Assessing Training Needs- Steps in Training- On the Job and Off the Job Training Evaluation of Training Effectiveness- Methods of executive development.

UNIT -V PERFORMANCE APPRAISAL :

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal System.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Meaning, Process - Meaning and importance of HRIS - Advantages and Disadvantages of HRIS (Human Resource Information System).

TEXT AND REFERENCE BOOKS:

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.
5. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich, HR from the Outside In: Six Competencies for the Future of Human Resources, McGraw Hill Professional
6. Sundar K & Srinivasan J Essentials of Human Resource Management, 2e, Vijay Nicole Imprints (P) Ltd
7. [Gary Dessler](#) , [Biju Varrkey](#) Human Resource Management Fifteenth Edition By Pearson
8. Catherine Bailey, David Mankin, Clare Kelliher, Thomas Garavan , [Strategic Human Resource Management - Oxford University Press \(oup.com\)](#)
9. [Stella M. Nkomo](#), [Myron D. Fottler](#) , [R. Bruce McAfee](#) , Human Resource Management Applications: Cases, Exercises, Incidents, and Skill Builders, 7th Edition
10. [Raymond Noe](#) , [John Hollenbeck](#) , [Barry Gerhart](#) , [Patrick Wright](#) , Fundamentals of Human Resource Management 9th Edition (International Edition) , MC Grow Hill
11. S.Mohan and R.Elangovan Human Resources Management – Text and Cases, Regal Publications, New Delhi, 2010

OUTCOMES:

After the successful completion of the course students will be able to get

- Knowledge about the importance of HR.
- Knowledge about the Job Analysis, description and the importance of planning.
- Ideas about the selection process.
- Knowledge about the HR functions and its methods.
- Knowledge about the methods of performance appraisal.

Third Year

**SKILL BASED ELECTIVE COURSE – I
INFORMATION TECHNOLOGY
CONCEPTS
(Theory)**

Semester-V

Code:

Credit: 2

LEARNING OBJECTIVES:

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

UNIT- I:

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT -II:

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT- III:

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT- IV:

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT- V:

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only)

Recent developments in computer world

REFERENCE BOOKS:

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

LEARNING OUTCOMES:

On successful completion of the course, the students will be able to

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware utility of computers at different places, computer security and internet

Third Year

**CORE COURSE – XII
FINANCIAL SERVICES
(Theory)**

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital.
- To enhance the students to know about the significance and types of Factoring.

UNIT- I INTRODUCTION TO FINANCIAL SERVICES:

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

UNIT– II HIRE PURCHASE AND LEASING:

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

UNIT – III MUTUAL FUNDS:

Mutual funds – meaning – types – functions – advantages – institutions involved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies.

UNIT – IV VENTURE CAPITAL:

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

UNIT – V FACTORY:

Factoring - concepts – significance – types – factoring vs bills discounting – factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factoring

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends , assignments and Seminars

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Financial markets & services by E.Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand & Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Lease Financial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

COURSE OUTCOMES :

On successful completion of the subject, the students acquired knowledge about ;

- The meaning and types of financial services.
- The features of hire purchase.
- The functions of mutual funds.
- Meaning and features of venture capital.
- The significance and types of factoring.

Third Year

**CORE COURSE – XIII
INCOME TAX LAW AND PRACTICE
(Theory-)**

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To know about new taxes, exemptions and deductions related to incomes.
- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the taxable income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

UNIT- I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:

Income – Tax Act, 1961 – Definitions – Basis of charge different types of assessee previous year and Assessment year – capital and revenue income, expenditure and loss – incomes exempted under section 10 – Residential status.

UNIT -II INCOME FROM SALARY:

Income from salary: Basis of charge – Different forms of salary, allowances, perquisites and their valuation – computation of taxable salary – deductions from salary.

UNIT -III INCOME FROM HOUSE PROPERTY:

Income from House Property: Basis of charge – determination of annual value – GAV, NAV – income from let-out property – self occupied property – deductions – computation of taxable income.

UNIT -IV INCOME FROM BUSINESS OR PROFESSION:

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income – profit and gains of business and profession.

UNIT –V INCOME FROM CAPITAL GAINS:

Income from Capital Gains: Basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – computation of taxable capital gains – Computation of Income from other sources.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Self Study- Seminars, Assignments, Recent Trends.

TEXT AND REFERENCE BOOKS: (Latest and revised editions only)

1. GaurandNarang, “IncomeTaxLawandPractice”KalyaniPublishers,NewDelhi
2. Dr.HC.Mehrotra, “IncomeTaxLawandAccounts”SahithyaBhavanpublishers
3. Dr.Vinod K.Singhania, Students Guide to Income tax “ Taxmenn’s Publications, New Delhi
4. A. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai

COURSE OUTCOMES:

After completing this course, the student will be able to

- Know about the procedures regarding basic rules and regulations and Residential status
- Update the new tax slabs regarding salaried employees
- Get the latest information about deductions for house property.
- Make sure about the admissible, inadmissible expenses and deductions. Allowable for business or professional incomes
- Grasp the concept of capital gains, other sources of income.

Third Year

**CORE PRACTICAL-II
SQL APPLICATIONS USING ORACLE
(Practical)**

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To create, alter and drop table,
- To manipulate data.
- To prepare records
- To calculate income tax and make use of bank application

LIST OF PRACTICALS

SQL – DATA DEFINITION LANGUAGE:

1. Table Creation with Constraints
2. Table Alteration (Add Column, Modify the size and data type, Drop Column)
3. Drop Table

SQL – DATA MANIPULATION LANGUAGE:

1. Data Insertion
2. Data Updating
3. Data Deletion
4. Ordering Tuples
5. Tuple Variable
6. Pattern Matching
7. Built-in Function
8. Set Operations
9. Join Operations
10. Nested Subqueries Views

PL/SQL;

1. Reverse the string.
2. Delete any record and count it.
3. Student Mark Sheet Preparation
4. Pay Roll preparation.
5. Insurance application

SQL FORMS:

1. Income Tax Calculation
2. Banking application

COURSE OUTCOMES:

On successful completion of the course, the students will acquire skill on:

- Creation, alteration and dropping table,
- Manipulation of data
- Preparation of records like, Mark Sheet, Pay Roll,..
- Income tax calculation and Banking application

Third Year

MAJOR BASED ELECTIVE COURSE – II
1. ENTREPRENEURSHIP DEVELOPMENT
(Theory-)

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To inculcate students to come up with good entrepreneur,
- To overcome the problems and challenges from the society,
- To know the role of small scale industries to obtain the next level of business,
- To improve the knowledge of process of business,
- To understand the passage of getting loan from project finance.

UNIT –I INTRODUCTION TO ENTREPRENEURSHIP:

Entrepreneurship – Definition – Nature - Scope in Local and Global Market – Characteristics – Functions - Types - Entrepreneur and Intrapreneur - Women and Rural Entrepreneurs - The Revolutionary Impact of Entrepreneurship - Types of Enterprises and their Features - Manufacturing, Service and Trading - Steps in setting up of a Business.

UNIT –II ENTREPRENEURIAL COMPETENCIES:

Entrepreneurial Environment-Components - Role of Family and Society - Entrepreneurial Motivation - Barriers in Business - Training and Development – Entrepreneurial Change - Occupational Mobility - Factors in Mobility.

UNIT -III INSTITUTION FOR THE DEVELOPMENT OF SMALL SCALE INDUSTRIES:

Entrepreneurship Development Programs (EDP)-Objectives – Importance – Phases – Evaluation - EDP Institutions in India- SSIB – SIDCO – SISIS – DICS – NSIC – SIDO – KVIC – NISEBUD – NISIET - Technical Consultancy Organizations - Functions

UNIT- IV PROJECT MANAGEMENT:

Project Management - Concept of Project – Classification - Sources of Business Ideas - Project Identification - Project Formulation and Design - Feasibility Analysis - Financial Analysis - Social Cost Benefit Analysis - Project Appraisal Methods - Project Report Preparation

UNIT- V ENTREPRENEURIAL DEVELOPMENT AGENCIES:

Project Finance - Sources of Finance - Institutional Finance - Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT - Commercial Banks - Appraisal of Bank for Loans - Entrepreneurship Incentives – Subsidies - Industrial Units – Benefits - Role of Industrial Estates

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Geographical Challenges - Historical Attributes to Business - Country Topographical Features -New Business Formation - Current Market Trends - Decision Making Skills.

TEXT AND REFERENCE BOOKS : (Latest and revised editions only)

1. C.B.Gupta and Srinivasan, Entrepreneurial Development, Sultan Chand and Sons.
2. Dr.S.S. Khanka-Entrepreneurial Development, Sultan Chand and Sons.
3. Dr.P.Saravanavel Entrepreneurial Development, Learntech Press Trichy.
4. Vasant Desai, Dynamics of Entrepreneurial Development, Sultan Chand and Sons
5. DR.S.G.Bhanushali Entrepreneurial Development, Himalaya Publishing House -New Delhi.

COURSE OUTCOMES:

- To enhance a student to behave as a good businessman,
- To emancipate the society to be mingled with,
- To obtain the next level of business value,
- To improve the process of business,
- To know the outset of proper financial plan for the development of business.

Third Year

MAJOR BASED ELECTIVE COURSE – II
2. COMPUTERISED ACCOUNTING
(Theory-)

Semester-VI

Code:

Credit: 5

OBJECTIVES:

- To learn about Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.
- To gain knowledge on financial application, Codification of accounts and report generation.
- To study Tally, company creation, account groups, and ledgers
- To prepare Reports like, petty cash book, trial balance, profit and loss account, and balance sheet
- To familiar with Tax accounting i.e., GST

UNIT-I ACCOUNTING PACKAGES:

computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

UNIT -II COMPUTERIZED ACCOUNTING:

computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts - Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

UNIT - III INTRODUCTION OF TALLY:

starting tally – gateway to tally and exit from tally: company creation in tally, saving the company profile. Alteration / deletion of company, selection of company; account groups and ledgers hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – account groups of liabilities, account groups of assets account groups of profit & loss account – account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – account groups creation and account ledgers creating feeding of opening balances alteration / deletion of account master records feeding of closing stock value

UNIT -IV REPORTS:

petty cash book – trial balance – profit and loss account – balance sheet – group wise - accounts wise – data range reports – preparation of departmental accounts – preparation of bank accounts – bank reconciliation statement – stock reports – budget variance reports – transactions list – accounts list.

UNIT - V TAX ACCOUNTING:

GST, GST reports – service tax: service tax register, service tax reports – MS-Excel – introduction – menus, commands, toolbars and their icons – functions.

UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):

Utility, obstacles and future of computerized accounting in India

TEXT & REFERENCE BOOKS : (Latest revised edition):

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd

COURSE OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

- Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.
- Financial application, Codification of accounts and report generation.
- Tally, company creation, account groups, and ledgers
- Preparation of Reports like, petty cash book, trial balance, profit and loss account, and balance sheet
- Tax accounting i.e., GST

Code:

Credit: 3

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT/EVALUATION/VIVA VOCE:**1. PROJECT REPORT EVALUATION (Both Internal & External)**

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

TOTAL - 100 marks

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
---------	--	---

A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

Third Year

**SKILL BASED ELECTIVE COURSE –II
BASICS OF GOODS AND SERVICE TAX
(Theory)**

Semester-VI

Code:

Credit: 2

LEARNING OBJECTIVES:

- To Understand the Basics of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT- I:

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

UNIT- II:

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT –III:

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT-IV:

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT –V:

GST and technology -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

Theory 80% Problems 20%

UNIT VI CURRENT CONTOURS (for continuous internal assessment only)

REFERENCE BOOKS:

1. V.S Datey – Taxman's: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide To Goods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki, 2021, Bloomsbury India.

WEBSITE

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

COURSE OUTCOME

- The students will get a general understanding of the GST law in the country
- The students will provide an insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different levels.



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024

B.Com (Computer Applications) Syllabus under CBCS

(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

updated on 7-12-2017

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - I (ELC)	6	3	3	25	75	100
	III	Core Course – I (CC) Principles of Accountancy	6	5	3	25	75	100
		Core Course – II (CC) Marketing	6	5	3	25	75	100
		Allied Course –I (AC) PC Package I (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	4	3	*4	25	75	100
	IV	Value Education	2	2	3	25	75	100
		Total	30	21				600
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – II (ELC)	6	3	3	25	75	100
	III	Core Course – III(CC) Business Management	6	5	3	25	75	100
		Core Course – IV (CC) Internet (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	6	5	*4	25	75	100
		Allied Course – II (AC) PC Package II (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	4	3	*4	25	75	100
		Environmental Studies	2	2	3	25	75	100
		Total	30	21				600
III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Financial accounting	6	5	3	25	75	100
		Core Course – VI (CC) Business Tools for decision making	6	5	3	25	75	100
		Allied Course – III(AC) Introduction to Oracle and SQL (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	4	3	*4	25	75	100
	IV	Non Major Elective I – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme A)Personal Investment (or) B)Elements of Insurance	2	2	3	25	75	100
		Total	30	21				600

IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Cost Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Visual Programming	5	5	3	25	75	100
		Allied Course – IV (AC) Business Law	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Introduction to Accountancy (or) B) Salesmanship	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
	Total		30	23				700
V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Auditing	5	5	3	25	75	100
		Core Course – XI (CC) Entrepreneurial Development	5	5	3	25	75	100
		Core Course – XII (CC) Web Designing	5	5	3	25	75	100
		Major Based Elective – I E – Commerce	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
	Total		30	29				800
VI	III	Core Course – X III (CC) Management Accounting	6	5	3	25	75	100
		Core Course – XIV (CC) Income Tax Theory Law & Practice	6	5	3	25	75	100
		Core Course – XV (CC) Computerised Accounting	6	5	3	25	75	100
		Major Based Elective II A) Management Information system (or) B) Investment Management	5	4	3	25	75	100
		Major Based Elective III A) Banking Theory Law & Practice (or) B) Human Resource Management	6	4	3	25	75	100
	V	Extension Activities		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
		Total	30	25				600
		Grand Total	180	140	-	-	-	3900

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 10th +2 (Regular Stream)
+ Syllabus for other Languages should be on par with Tamil at Degree level

those who studied Tamil upto 10th +2 but opt for other languages in Degree level under Part I
should study special Tamil in Part IV

** Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

1. Theory	Internal	25 marks	External	75 marks
------------------	----------	----------	----------	----------

2. Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.
University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

CORE COURSE I
PRINCIPLES OF ACCOUNTANCY

Objectives: To understand the basic principles of accounts and its applications in Business.
(Theory & Problem)

Unit I:

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning
- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank
Reconciliation Statement.

Unit II:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

Unit III

Accounts of Non-profit organization – Bills of exchange – Average due date – Account
Current..

Unit IV

Consignments and Joint Ventures.

Unit V:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 25% Problems 75%)

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “ **Advanced Accounting**,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “ **Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “ **Advanced Accountancy**,” Himalaya Publication, Mumbai.
7. S.Manikandan& R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd,
Chennai. Volume I & II.
- 8.T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.

CORE COURSE – II

MARKETING

Objectives : To enable the students to gain knowledge about marketing and its promotional aspects.

(Theory only)

Unit I

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

Unit II

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

Unit III

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

Unit IV

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

Unit V

Marketing Information System - Marketing Research - Features –Direct marketing - E Business – Telemarketing - Mail order business .

Text and Reference Books (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “**Modern Marketing**,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” **Marketing**,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “**Marketing Management**,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ **Marketing Management**,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “**Marketing**,” Margham Publications, Chennai.
6. Grewal , “**Marketing**,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “**Marketing**,” United Publishers, Mangalore.
Dr. J. Jayasankar, “**Marketing**,” Margham Publications, Chennai.

ALLIED COURSE – I

PC PACKAGES - I with practical's

(Theory & Practicals)

Objectives: To learn about Computers and to gain practical knowledge and application in Business.

(Theory - 60 marks ; UE: 45 ; IA: 15)

Unit I:

Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems

Unit II:

Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.

Unit III:

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

(Practical – 40 marks UE: 30 marks IA: 10 marks)

Unit IV:

Word – Creating personal letters – Official letters – circulars – templates – Use of Wizards – Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge.

Unit V:

Excel – Entering information in worksheet - Sum functions – Align data cells – Changing column width and row height – Pay bill – mark sheet – Electricity bill – Pay slip – PowerPoint – Simple presentations – creating slide show – animation – inserting and deleting slides.

Text and Reference Books (Latest revised edition only)

1. E.D. Jones and Derek “**Microsoft Office for Windows**”, Sutton Publication.
2. Sanjay Saxena, “**MS Office 2000**” Vikas Publishing House.
3. S.V. Srinivasa Vallabhan, “**Computer Applications in Business**” Sultan Chand and Sons,
4. TD Malhotra, **Computer Applications in Business** Kalyani PublicationsPC
5. Taxali, “**Software for windows made simple**” Tata McGraw Hill Publishing Company Ltd

CORE COURSE –III
BUSINESS MANAGEMENT

Objective: To impart knowledge on the concepts and principles of Management and application of practices in various organisation.

(Theory only)

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 Fayol and others.

UNIT II

Planning –Classification – Objectives – characteristics-Steps - process- types- Methods- advantages - limitations, Decision making – Policies.

UNIT III

Organisation and Structure– Types – Supervision and Span of Control - Departmentation – Organisation charts – Authority and Responsibility- Delegation and Decentralisation.

UNIT IV

Motivation - types -Theories – Maslow, Herzberg, McGregor, and others. Communication - Principles - types and barriers of communication.

UNIT V

Leadership –functions - styles - theories. Co-ordination – features – types and techniques. Control- process- effective control system - Techniques of control.

Text and Reference Books (Latest revised edition only)

1. Dinkar Pagare, “**Principles of Management**,” Sultan Chand & Sons New Delhi.
2. K. Sundar, “**Principles of Management**,” Vijay Nicole Imprints Private Limited, Chennai.
3. Drucker Peter F, Butterworth Heinemann, “**Management Challenges**,” Oxford.
4. Weihrich and Koontz, et.al, “**Essentials of Management**,” Tata- McGraw Hill, New Delhi.
5. Fred Luthans, “**Organizational Behaviour**,” McGraw Hill, New York.
6. Louis A.Allen, “**Management and Organisation**,” McGraw Hill, Tokyo.
7. Hampton, David R, “**Modern Management**,” McGraw Hill, New York.
8. Stoner and Free, “**Management**,” Prentice - Hall, New Delhi.
9. Prasad. L.M, “**Principles & Practice of Management**,” Sultan Chand & Sons, New Delhi.

CORE COURSE IV
INTERNET (WITH PRACTICALS)
(Theory & Practicals)

Objective : To learn about Internet and to gain practical knowledge and application in Business.

Theory: 60 marks (UE: 45 marks IA: 15 marks)

Unit I:

Introduction to Internet – A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

Unit II:

Internet Service Provider – Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

Unit III:

Internet Basics: Evolution – 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 – Meaning of Net Meeting and Chatting – Tool bar.

Practical 40 marks (UE: 30 marks IA: 10marks)

Unit IV:

E-mail address – creation – browsing – search engines –downloads

Unit V:

Visiting business places, libraries, Railway and Airline reservation, online chatting

Books for Reference:

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

ALLIED COURSE II
PC PACKAGES II (with practicals)
(Theory & Practicals)

Objectives: To create database and to gain practical knowledge and application in Business.

Theory : 60 marks UE: 45 marks IA: 15 marks

Unit I:

MS Access – Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.

Unit II:

Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

Unit III:

Photoshop – The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palettee – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.

(Practical – 40 marks UE: 30 marks IA: 10 marks)

Unit IV:

Creation of Database – Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation.

Unit V:

Photoshop – Saving and loading custom settings – Creating new file – Use of painting tools – Copying and pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box.

Reference Books:

1. Robert Shufflebotham, "Photoshop 6 in easy steps" Dreamtech Press.
2. Vishnu Priya Singh, Meenakshi Singh, "Page Maker 6.5" Asian Publications Limited
3. Sanjay Sexana, "MS Office 2000 (Access only)" Vikas Publishing House
4. Srinivasa Vallabhan "Computer Applications in Business (Access only)" Sultan Chand & Sons, New Delhi.
5. Sk Yadava, "Desk Top Publishing" Yatin Publishers, Delhi.

CORE COURSE – V
FINANCIAL ACCOUNTING

Objective:

To enable the students to know about financial accounting and its concepts.

Unit – I

Branch accounts (excluding foreign branches) – Departmental accounts

Unit – II

Hire Purchase accounts – Royalty accounts.

Unit – III

Admission and Retirement of a partner, Death of a partner.

Unit – IV

Dissolution of firm – piecemeal distribution.

Unit – V

Insurance claims for loss of stock and profits – insolvency accounts – statement of affairs – insolvency of individual only.

Theory 25% Problem: 75%

Text and Reference Books (Latest revised edition):

1. Advanced Accountancy by Shukla and Grewal
2. Advanced Accountancy by R.L. Gupta and Radhaswamy
3. Advanced Accountancy by Jain and Narang. – Kalyani Publishers, Chennai.
4. Advanced Accountancy by A. Arulanandam & Rajan – Himalaya Publishers.
5. Financial Accounting by Reddy & A.Murthy – Margham Publications, Chennai.

CORE COURSE – VI

BUSINESS TOOLS FOR DECISION MAKING

Objective:

To enable the students to know the importance of business tools and its application in decision making

Unit - I

Introduction – Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

Unit - II

Measures of Dispersion – Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only)

Unit - III

Correlation – Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

Unit - IV

Analysis of Time series – Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton's method only.

Unit - V

Index numbers – Price index numbers – unweighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80% and Theory 20%)

Text and Reference Books (Latest revised edition only)

Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
Business Statistics by PA. Navanitham, Jai Publications, Trichy.
Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

ALLIED COURSE – III

INTRODUCTION TO ORACLE AND SQL (with Practicals)

Objective:

To enable the students to know about oracle and SQL with practical knowledge

Theory: 60 marks; Int. – 15 marks; Ext. – 45 marks

UNIT-I:

Introduction to File – Flat File – Advantage and disadvantage of Flat File –
Introduction to Database - Types of database structure: Hierarchical Data Base –
Relational Data Base – Object Relational Data Base.

UNIT-II:

Introduction to Relational Database – Relational Database terms: Records – Fields –
Tables – Advantage and disadvantage of Relational Database.

UNIT-III:

Keys: Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key –
Implementation of those keys on tables.

(Practical – 40 marks UE: 30 marks IA: 10 marks)

UNIT-IV:

Introduction to Oracle: Creating database – Creating tables – Setting Primary Key and
Foreign Keys on tables – Introduction to SQL queries: CREATE, ALTER, DROP,
RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and
Sorting data.

UNIT-V:

Function – Single Row Function – Group Function – Reporting Aggregated data –
Displaying data from multiple tables – Sub Queries.

Text and Reference Books (Latest revised edition):

1. Oracle – backup and recovery handbook publication – Rama velpure - Tata McGraw Hill.
2. Oracle 8i on Windows NT – Meghraj ThakkarTech media publications.
3. Oracle power objects handbook Bruce kolste, David Petersen - Tata McGraw Hill.
4. Oracle 8 – Edwalen and steve Adrien de Luca- Tech Media publications

NON MAJOR ELECTIVE I

(A) PERSONAL INVESTMENT

Objective:

To make the students aware of various investment avenues and to facilitate them for effective investment planning.

Unit – I

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment , Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

Unit – II

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non-Security Investments – Stages in Investment.

Unit – III

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual ,Deciding the investment time frame.

Unit – IV

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life Policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

Unit – V

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.

Text and Reference Books(Latest revised edition only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A.Avadhani – Investment Management, Himalaya Publishing House, Mumbai

NON MAJOR ELECTIVE – I

(B) ELEMENTS OF INSURANCE

Objective:

To highlight the importance of insurance and it's basic concepts.

Unit - I

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

Unit - II

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.

Unit - III

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

Unit - IV

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims.

Unit -V

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

Text and Reference Books (Latest revised edition only)

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S.Chand& Co.
5. Insurance Regulatory Development Act, 1999.

CORE COURSE – VII

COST ACCOUNTING

Objective:

To enable the students to know the importance of costing and to understand the basic concepts.

Unit – I

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit – cost centres – cost sheet.

Unit – II

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

Unit – III

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover - types – causes and remedies.

Unit – IV

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

Unit – V

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory: 25%, Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jawaharlal – TMH, New Delhi
2. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.
4. Cost Accounting 2.e by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.

CORE COURSE –VIII
VISUAL PROGRAMMING

Objective

To enable the students to know about the visual programming and its applications

UNIT-I:

Introduction to Visual Basic, Integrated development environment features – Forums – Controls – Events – Methods – Properties - Uses of Property Window – Code Window (Code Behind File) – Variable declaration.

UNIT-II:

Scope of Variables – Constant – Array – Loops in Visual Basic: For ... Next, While, Do...While - Select statements: if...end if - if...else if...end if - Select...Case End Case -

UNIT-III:

Standard Controls: Form - Text Box – Command Button – Label Box – Check Box – Frame Control – Combo Box – List Box – Radio Button - Image Control - Picture Box – Timer.

UNIT-IV:

File System – Drive, DirList, File List Box – Introduction to Built-in-Active X control tool bar – Tree view – Menu Editor – Command dialog control – Rich Text Box.

UNIT-V:

Introduction to Database – MS Access – Data Grid (Accessing Data Base data) – Open data base connectivity – Introduction to Dot Net: IDE – Execution Procedures – CLR – CTS.

Text and Reference Books (Latest revised edition only)

1. Mastering Visual Basic 6 – BPB Publications, New Delhi.
2. Mohammed Azam, Programming with Visual basic 6.0 – Vikas Publishing House.
3. Test Your Vb.Net Skills: Language Elements Part 1 Paperback – 1 Dec 2000
by Yashavant P. Kanetkar (Author), Asang Dani, BPB Publications, New Delhi.

ALLIED COURSE – IV

BUSINESS LAW

Objective:

To enable the students to gain knowledge about mercantile law and its importance.

Unit – I

Introduction – Definition and scope of mercantile law – growth and sources of mercantile law – Nature and kinds of contracts – 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

Indemnity and Guarantee – Bailment and pledge – Agency.

Unit – IV

Law of sale of Goods-Definition-Buyer-Goods-Delivery-Merchantile Agent- Sale and agreement to sell – condition & warranty.

Unit – V

Law of Negotiable Instruments. (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

Text and Reference Books (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business Law by V. Balachandran&Thothadri S – Vijay Nicole Imprints (P) Ltd, Chennai.
3. Commercial law by Chawla and Garg – Kalyani Publishers, Chennai.
4. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
5. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
6. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
7. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

NON MAJOR ELECTIVE - II

(A) INTRODUCTION TO ACCOUNTANCY

Objective:

To enable the students to know the importance of accountancy and its concepts.

Unit – I

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

Unit – II

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

Unit – III

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

Unit – IV

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

Unit – V

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai

NON-MAJOR ELECTIVE – II

(B) SALESMANSHIP

Objective:

To enable the students to know the importance of Salesmanship and to understand the concepts.

Unit - I

Introduction to selling- meaning- definitions-importance- methods- qualities-functions- duties- responsibilities – types of sales person – sales careers.

Unit - II

Selling process – steps- customer expectations – understanding prospects- importance- sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

Unit - III

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation- demonstration- handling objections- handling difficult customers- closing sales – after sales service.

Unit - IV

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age.

Unit - V

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

Text and Reference Books (Latest revised edition only)

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, NiraliPrakashan

CORE COURSE – IX
CORPORATE ACCOUNTING

Objective:

To enable the students to know about accounting procedure in corporate accounting

Unit – I

Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue – accounting entries.

Unit – II

Issue and redemption of debentures – methods of redemption of debentures- instalment – cum-interest and Ex-interest – redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act.

Unit – III

Amalgamation – purchase consideration- accounting treatment – pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

Unit – IV

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding).

Unit – V

Final accounts of banking companies (new format) and Insurance companies (new format).
Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal – S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers, New Delhi.

CORE COURSE – X

AUDITING

Objective:

To provide students an understanding about the principles and practice of Auditing.

Unit – I

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

Unit – II

Vouching – cash and trading transactions, personal and impersonal ledgers.

Unit – III

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

Unit – IV

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

Unit – V

Divisible profits and Dividends – Audit of computerised Accounting.

Text and Reference Books (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by DinkerPagare – Sultan Chand & Sons, New Delhi.

CORE COURSE – XI

ENTREPRENEURIAL DEVELOPMENT

Objectives:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

Unit – I

Entrepreneurship – Definition, Concept, Nature , Characteristics , functions , types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.

Unit – II

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

Unit – III

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.

Unit – V

Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

Text and Reference Books (Latest revised edition only)

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr.S.S.Khanka- Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.
4. Entrepreneurial Development by Dr.S.S. Khanka – S.Chand& Co, New Delhi.
5. Entrepreneurial Development by Dr. P. Saravanavel, Learntech Press Trichy.
6. Entrepreneurial Development by Dr.S.G. Bhanushali- Himalaya Publishing House, New Delhi

CORE COURSE – XII

WEB DESIGNING

Objectives:

To enable the students to understand the conceptual and applied knowledge about web designing.

UNIT-I: Introduction to Web related terms: Client – Server – Single Tier Architecture – Two Tier Architecture – N Tier Architecture – Internet – Intranet – WWW – Web Page – Web Site.

UNIT-II: Introduction to Internet and its Protocols: Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator – TCP/IP - FTP – HTTP – SHTTP - SMTP – POP – UDP – PPP – Telnet – Gopher – WAIS.

UNIT-III: Searching the Web: Browser: Web Index – Web Search Engine – Meta Search Sites – Directory and Indexes – Managing Mails: Address Book – File Attachment Facility – Junk Mail.

UNIT-IV: Introduction to HTML: HTML Code for Web Page – HTML Tags - Web Page Basics – Display a Web Page in a Web Browser – Format texts – Font Style and sizes – Lists – Ordered Lists – Unordered Lists – Image – Add an image – Background Image – Horizontal Rule

UNIT-V: Introduction to HTML Table: <TABLE> - <TH> - <TD> - <TR> - Cell Padding – Cell Spacing – Table Borders. Introduction to XML: Creating Basic XML Program – XML Vs HTML – Advantages and Disadvantages of XML – XML Parser.

Text Books Recommended:

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.
2. Eric Kramer, “HTML”.
3. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the net”.
4. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW-TO”.

MAJOR BASED ELECTIVE – I

E – COMMERCE

Objective:

To make the students to know about e-commerce and its applications.

Unit - I

E-commerce – framework – classification of electronic commerce – Anatomy of E-Commerce Applications – components of the I way –network access equipment – internet terminology.

Unit - II

Electronic Data Interchange – Benefits – EDI Legal, Security & privacy issues – DEI software implementation – value added networks – internal information systems – work flow atomization and coordination – customization and internal commerce.

Unit - III

Network security and firewalls – client server network security – emerging client server security threats – firewalls and network security – data and message security – encrypted documents and electronic mail – hypertext publishing – technology behind the web – security and the web.

Unit - IV

Consumer oriented electronic commerce: consumer oriented applications – mercantile process models – mercantile models from the consumer's perspective – mercantile models from the merchant's perspective.

Unit - V

Electronic payment systems – types – digital token based electronic payment system – smart cards & credit card electronic payment systems – risk designing electronic payment.

Text & Reference Books (Latest revised edition):

1. Dr S V Srinivasa Vallabhan – E – Commerce – Vijay Nicole Imprints Pvt. Ltd., Chennai
2. Ravi Kalakota & Andrew b.Winston, “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt. Ltd. -2006.
3. Bharath Bahasker, “Electronic Commerce”, Tata McGraw Hill Publishing Co Ltd., New Delhi – 2006.
4. Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
5. Dr. C.S.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, New Delhi – 2004.

CORE COURSE – XIII
MANAGEMENT ACCOUNTING

Objective:

To enable the students to know the importance of management accounting and its concepts.

Unit - I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.

Unit - II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.

Unit - III

Budget and Budgetary control – Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.

Unit - IV

Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

Unit - V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Gupta, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
5. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
6. Management accounting by Hingorani&Ramanthan – S.Chand& Co, New Delhi.

CORE COURSE – XIV
INCOME TAX THEORY LAW & PRACTICE

Objective:

To enable the students to know the provisions of income tax.

Unit- I

Basic concepts – Definition - previous year –assessment year – person, assessee, income, total income, casual income, capital and revenue - residential status and incidence of tax, incomes exempt under section 10.

Unit- II

Salary – Basis of charge – different forms of salary, allowances, perquisites and their valuation – deduction from salary –Computation of taxable salary.

Unit- III

House property – basis of charge – determination of annual value - GAV, NAV – income from let-out property – self occupied property – deductions-Computation of taxable income.

Unit- IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – dis allowances, Computation of taxable income.

Unit - V

Capital gains – basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – computation of taxable capital gains. Income from other sources – interest on securities, etc. deduction under Sec 80C – Introduction to direct taxes code.

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Students Guide to Income Tax by Vinodh K. Singhanian, Taxmann Publications, New Delhi
2. Income tax by T.T.Gaur&Narang, Kalyani publishers, Chennai.
3. Income Tax Law and Practice by A. Murthy – Vijay Nicole Imprints (P) Ltd, Chennai.
4. Income tax – Law & Practice by DinkarPagare – Sultan Chand & Sons, New Delhi.
5. Income tax by T.S.Reddy&Hari Prasad Reddy, MarghamPublications, Chennai.
6. Income tax by Bhagwati Prasad – Vishnu Prakasham publication, Chennai.

CORE COURSE – XV
COMPUTERISED ACCOUNTING

Objective:

To make the students to learn about the application of computers in accounting.

Unit - I

Accounting packages: computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

Unit - II

Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

Unit - III

Introduction of tally: starting tally – gateway to tally and exit from tally: company creation in tally, saving the company profile. Alteration / deletion of company, selection of company; account groups and ledgers hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – account groups of liabilities, account groups of assets account groups of profit & loss account – account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – account groups creation and account ledgers creating feeding of opening balances alteration / deletion of account master records feeding of closing stock value

Unit - IV

Reports: petty cash book – trial balance – profit and loss account – balance sheet – group wise - accounts wise – data range reports – preparation of departmental accounts – preparation of bank accounts – bank reconciliation statement – stock reports – budget variance reports – transactions list – accounts list.

Unit - V

Tax accounting: value added tax (VAT): VAT register, VAT reports – service tax: service tax register, service tax reports – MS-Excel – introduction – menus, commands, toolbars and their icons – functions.

Text & Reference Books (Latest revised edition):

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. List of Practical: Pay roll preparation in MS. Excel, Income Tax preparation in MS.Excel, Accounting package: Tally.
5. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd

MAJOR BASED ELECTIVE - II

(A) MANAGEMENT INFORMATION SYSTEM

Objective:

To enable the students to learn Management Information System in an Organisation.

Unit - I

Management information system: meaning – features – requisites of an effective MIS – 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 of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.

Unit - III

Information systems in business and management: Transaction processing system: Information repeating and executive information system.

Unit - IV

Database management systems – conceptual presentation – client server architectures networks.

Unit - V

Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.

Text & Reference Books (Latest revised edition):

1. Gorden B.Davis & Margrethe H.Olson, “Management information system”. McGraw Hill Publishing.
2. Aman Jindal, “Management Information system, Kalayani publishers.
3. Fundamentals of Management Information System – Mohammed Azam, Vijay Nicole Imprints Pvt. Ltd., Chennai
3. Dr.S.P.Rajagopalan, Management information system – Margham Publishing.
4. A.K.Gupta – management information system – S.Chand & Co.
5. C.S.V.Murthy – Management information system
6. Sadagopan .S – Management information system

MAJOR BASED ELECTIVE - II
(B) INVESTMENT MANAGEMENT

Objective:

To provide students to know and evaluate the various sources of investments.

Unit - I

Investment –Objective of investment-Investment Vs Speculation- Investment process-Sources of Investments.

Unit - II

Risk- Systematic and Unsystematic risk - risk and return, Capital and Revenue returns. (Theory Only)

Unit - III

Bank deposits- Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.

Unit - IV

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).

Unit - V

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.

Text and Reference Books (Latest revised edition only)

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
3. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
4. Preetisingh- Investment Management- Himalaya Publishing House.

MAJOR BASED ELECTIVE - III

(A) BANKING THEORY LAW & PRACTICE

Objectives:

To impart knowledge on the theory and practice of Banking and to understand the process of banking activities.

(Theory only)

UNIT I:

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services – safe custody deposit – letters of credit – issue and payment of demand drafts and foreign bills, Merchant Banking.

UNIT II:

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Deposit accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

UNIT III:

Types of Customers – Account holders – Procedure and proactive for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non-Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken on death, Lunacy, Bankruptcy – winding up in case of Garnishee Order.

UNIT IV:

Paying and collecting bankers – rights responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – meaning of terms – such as payment in due course – recovery of money paid at mistake.

UNIT V:

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – loss of cheques in transit – legal effect.

Text and Reference Books (Latest revised edition only)

1. Sundaram and Varshney, "Banking Theory, Law & Practice" Sultan Chand Company, New Delhi
2. S.M. Sundaram "Banking Theory, Law & Practice" Sri Meenaksi Publications, Karaikudi
3. S. Gurusamy, "Banking Theory Law & Practice," Vijay Nicole Imprints, Chennai
4. Tanna's "Banking Law & Practice in India" M.S. Ramasamy, Sultan Chand Company, New Delhi.
5. B. Santhanam, "Banking Theory, Law & Practice" Margham Publications, Chennai.
6. M. Kumar, Srinivasa, "Banking Theory, Law & Practice" New Central Book Agency

MAJOR BASED ELECTIVE III

(B) HUMAN RESOURCE MANAGEMENT

Objective:

To enable the students to understand the concepts and principles of Human Resource Management.

UNIT - I

Human Resource Management- Meaning and Definition-Objectives-Functions-Qualities and Changing role of Human Resource Managers-Meaning, Process, Advantages and Disadvantages of HRIS(Human Resource Information System).

UNIT - II

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning. Job Analysis- succession planning- Job Description and Job specification.

UNIT - III

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment- e-recruitment- Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening- Appointment order.

UNIT - IV

Definition and purposes of Training- Distinction between Training and Development- Assessing Training Needs- Steps in Training- On the Job and Off the Job Training- Evaluation of Training Effectiveness- Methods of executive development.

UNIT - V

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal.

Text and Reference Books (Latest revised edition only)

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024
B.Com (Computer Applications) Syllabus under CBCS
(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

CORE COURSE – XV
COMPUTERISED ACCOUNTING
(Theory & Practicals)
(Revised on 25-02-2019)

Objective:

To make the students to learn about the application of computers in accounting.

Theory – 60 Marks: (UE: 45: IA: 15)

Unit - I

Accounting packages: computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

Unit - II

Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

Unit - III

Tally ERP 9.1: Introduction of tally – starting tally – gateway to tally and exit from tally – company creation in tally, saving the Company profile. Alteration/deletion of company - selection of company; account groups and ledgers.

Practical -40 marks (UE: 30 marks IA: 10 marks)

Unit - IV

Creation of Company – journal entry, Ledger – vouchers.

Unit - V

Tally – Preparation of Final Accounts.

Text & Reference Books (Latest revised edition):

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. List of Practical: Pay roll preparation in MS. Excel, Income Tax preparation in MS. Excel, Accounting package: Tally.
5. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI- 620 024.

Applicable to the candidates admitted from the Academic year 2015-16 onwards

Part IV - VALUE EDUCATION (Revised syllabus)

Unit I Philosophy of Life and Social Values

Human Life on Earth (Kural 629) Purpose of Life (Kural 46) Meaning and Philosophy of Life (Kural 131, 226) Family (Kural 45), Peace in Family (Kural 1025) Society (Kural 446), The Law of Life (Kural 952), Brotherhood (Kural 807) Five responsibilities / duties of Man (a) to himself (b) to his family (c) to his environment (d) to his society, (e) to the Universe in his lives (Kural 43, 981).

Unit II Human Rights and Organisations

Definitions, Nature of Human Rights. Universal Declaration of Human Rights, International covenant on Civil and Political Rights - International covenant of Economic, Social and Cultural Rights. Amnesty International Red Cross.

Unit III Human Rights : Contemporary Challenges

Child labour - Womens Right - Bonded labour - Problems of refugees - Capital punishment. National and State Human Rights Commissions

Unit IV Yoga and Health

Definition, Meaning, Scope of Yoga - Aims and objectives of Yoga - Yoga Education with modern context - Different traditions and schools of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

Unit V Role of State Public Service Commission

Constitutional provisions and formation - Powers and Functions - Methods of recruitment - Rules and notification, syllabi for different exams - written and oral - placement.

BOOKS FOR REFERENCES:

1. Thirukkural with English Translation of Rev. Dr. G.U. Pope, Uma Publication, 156, Serfoji Nagar, Medical College Road, Thanjavur 613 004
2. திருக்குறள் - ஜி.யு.போப் - ஆங்கில மொழியாக்கத்துடன் உமா நூல். வெளியீட்டகம், தஞ்சாவூர்.
3. Leah Levin, Human Rights, NBT, 1998
4. V.R. Krishna Iyer, Dialectics and Dynamics of Human Rights in India, Tagore Law Lectures.
5. Yogic Therapy - Swami Kuvalayananda and Dr.S.L.Vinekar, Government of India, Ministry of Health, New Delhi.
6. SOUND HEALTH THROUGH YOGA - Dr.K.Chandrasekaran, Prem Kalyan Publications, Sedapatti, 1999.



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI- 620 024

ENVIRONMENTAL STUDIES

(Applicable to the candidates admitted from the Academic year 2019-20 onwards)

- Unit: 1** The Multidisciplinary nature of environmental studies
Definition, scope and importance. (2 lectures)
Need for public awareness
- Unit: 2** Natural Resources:
Renewable and non-renewable resources:
Natural resources and associated problems.
- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
 - f) Land resources: Land as a resources, land degradation, man induced Landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.
- (8 lectures)
- Unit: 3** **Ecosystems**
- Concept of an ecosystem.
 - Structure and function of an ecosystem.
 - Producers, consumers and decomposers
 - Energy flow in the ecosystem
 - Ecological succession.
 - Food chains, food webs and ecological pyramids
 - Introduction, types, characteristic features, structure and function of the following ecosystem:-

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

(6 lectures)

Unit: 4 Biodiversity and its conservation

- Introduction – Definition : Genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Biological Diversity Act 2002/ BD Rules, 2004

(8 lectures)

Unit: 5 Environmental Pollution

Definition

Causes, effects and control measures of :

- Air Pollution
 - Water Pollution
 - Soil Pollution
 - Marine Pollution
 - Noise pollution
 - Thermal Pollution
 - Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
 - Role of an individual in prevention of pollution
 - Pollution case studies
 - Disaster management: floods, earthquake, cyclone and landslides.
 - Ill-Effects of Fireworks: Firework and Celebrations, Health Hazards, Types of Fire, Firework and Safety

(8 lectures)

Unit: 6 Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns.

Case studies

- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

(7 lectures)

Unit: 7 Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

Unit: 8 Field Work

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

References:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
 2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt Ltd, Ahamedabad – 380013, India, E-mail: mapin@icenet.net(R)
 3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
 4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
 5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
 6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
 7. Down to Earth, Centre for Science and Environment (R)
 8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
 9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
 10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
 11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
 12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
 13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
 14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
 15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
 16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
 17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
 18. Survey of the Environment, The Hindu (M).
 19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
 20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
 21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
 22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p
- (M) Magazine (R) Reference (TB) Textbook
23. <http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules,%202004.pdf>.

PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT-I

OBJECTIVES:

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation.

LEARNING OUTCOMES:

- Recognise their own ability to improve their own competence in using the language
- Use language for speaking with confidence in an intelligible and acceptable manner
- Understand the importance of reading for life
- Read independently unfamiliar texts with comprehension
- Understand the importance of writing in academic life
- Write simple sentences without committing error of spelling or grammar

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

UNIT 1: COMMUNICATION

1. **Listening:** Listening to instructions
2. **Speaking:** Telephone etiquette and Official phone conversations
3. **Reading** short passages (3 passages selected from Commerce and Management)
5. **Writing:** Letters and Emails in professional context
6. **Grammar in Context:**
 - Wh and yes or no,
 - Q tags
 - Imperatives
7. **Vocabulary in Context:** Word formation - .
 - i) Creating antonyms using Prefixes
 - ii) Intensifying prefixes (E. g inflammable)

Changing words using suffixes

A) Noun Endings

B) Adjective Endings

C) Verb Endings

UNIT 2: DESCRIPTION

Listening – Listening to process description

Speaking - Role play

Formal: With faculty and mentors in academic environment, workplace communication

Informal: With peers in academic environment, workplace communication

Reading –Reading passages on trade/commerce/management

Writing – Writing sentence definitions (e.g. ledger) and extended definitions (e.g. accountancy)

Picture Description – Description of fashion and beauty products (a small write-up promoting the product/an objective review of the product in 150 to 200 words).

Grammar in Context: Connectives and linkers.

Vocabulary – Synonyms (register) - Compare & contrast expressions.

UNIT 3: NEGOTIATION STRATEGIES

Listening - Listening to interviews of specialists / inventors in fields (Subject specific)

Speaking – Brainstorming. (mind mapping). Small group discussions (subject-specific)

Reading – Longer Reading text. (Comprehensive passages)

Writing – Essay Writing (250 word essay on topics related to subject area, like recording business trans)

Grammar in Context: Active voice & Passive voice – If conditional –

Vocabulary: - Collocations

–Phrasal verbs

UNIT 4: PRESENTATION SKILLS

Listening - Listening to presentation. Listening to lectures. Watching – documentaries (discovery / history channel)

Speaking –Short speech

- Making formal presentations (PPT)

Reading – Reading a written speech by eminent personalities in the relevant field /Short poems / Short biography.

Writing - Writing Recommendations

Interpreting visuals - charts / tables/flow diagrams/charts

Grammar in Context – Modals

Vocabulary (register) - Single word substitution

UNIT 5: CRITICAL THINKING SKILLS

Listening - Listening to advertisements/news and brief documentary films (with subtitles)

Speaking – Simple problems and suggesting solutions.

Reading: Motivational stories on Professional Competence, Professional Ethics and Life Skills (subject-specific)

Writing Studying problem and finding solutions- (Essay in 200 words)

Grammar-Make simple sentences

Vocabulary -Fixed expressions

SUGGESTED ACTIVITIES

UNIT 1

Listening: Links for formal conversation can be given - Gap filling exercises – Multiple Choice questions – Making notes.

Speaking - Role play activity

Reading – Note making. Note-Taking.

Writing: Guided Writing (developing hints)

Email

Grammar: Vocabulary – Worksheets – Games.

UNIT 2

Listening-

Process Descriptions (like recording business transactions in chronological order in the journal/ a process from the field of logistics)

Speaking – Role Play

Reading – Multiple choice questions - Evaluative answers – Classifying and labeling

Writing - Picture description – Description of fashion and beauty products (a small write-up promoting the product/an objective review of the product in 150 to 200 words).

Vocabulary: Expansion of compound nouns

UNIT 3

Listening- Gap fill exercises – Listening comprehension

Speaking -Debates

Reading -Reading comprehension

Writing – Essay Writing

Grammar &Vocabulary: Activities, Worksheets & Games.

UNIT 4

Listening - Note taking (of listening & viewing items) - Filling a table based on the listening item.

Speaking – JAM, Presentations. (PPT-subject related)

Reading-Reading comprehension

Writing– Difference between recommendations and instructions

Questions/MCQs based on graphs/flow diagrams/charts

Grammar & Vocabulary: Activities, Worksheets & Games.

UNIT 5

Listening – Radio News/ TV-News telecast /

Speaking - Watch or listen to documentaries and ask questions

Reading - Reading motivational stories (success stories in subject area)

Writing - Essay writing.

Grammar&Vocabulary: Activities, Worksheets & Games

Professional English-Semester-II [part-III -add on Course]

Weightage: 4 Credits

Duration: 90hrs

Objectives:

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

(18 hrs)

Listening – Listening to two talks/lectures by specialists on selected subject specific topics -(TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

(18 hrs)

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

(18 hrs)

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

(18 hrs)

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions (subject based)

Unit 5- Workplace Communication& Basics of Academic Writing (18 hrs)

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation(period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
 - Adapt easily into the workplace context, having become communicatively competent.
 - Apply to the Research &Development organisations/ sections in companies and offices with winning proposals.

Instruction to Course Writers:

1. **Acquisition of subject-related vocabulary should not be overlooked.**
Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
2. Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

NON MAJOR ELECTIVES (ARTS)

(For the candidates admitted from the academic year 2016-2017)

SI. No.	DEPARTMENT OFFERING THE NON-MAJOR ELECTIVE COURSES	TITLE OF THE NON-MAJOR ELECTIVE COURSES
1.	Applied Tamil	I. தமிழ் நடைக்கூறுகள் II. சிந்தனையியல்
2.	B.Litt.	
3.	Pulavar Degree	
4.	Tamil	
5.	B.B.A. (Bachelor of Business Administration)	I. Management Principles (or) Stock Exchange Practices II. Banking Practices (or) International Business
6.	B.Com.	I. Personal Investment (or) Elements of Insurance II. Introduction to Accountancy (or) Salesmanship
7.	B.Com. (Applied)	
8.	B.Com. (Computer Applications)	
9.	B.Com. (Bank Management)	I. Banking Practices (or) Indian Banking System II. Rural Banking (or) Elements of Insurance
10.	B.Com (Corporate Secretaryship)	I. Elements of Company Law II. Stock Markets in India
11.	B.Com (Co-operation)	I. Fundamentals of Cooperation (or) Cooperative Finance and Banking II. Cooperatives in Foreign Countries (or) Cooperative Bookkeeping System
12.	Economics	I. Advertisement Management II. Economics of Transportation
13.	English	I. Presentation Skills II. Functional Skills
14.	History	I. Freedom Movement in India II. Working of Indian Constitution
15.	Journalism & Mass Communication	I. Basic Photography II. Freelance Journalism
16.	Public Administration	I. Public Administration for Civil Services II. Indian Government and Administration
17.	Sanskrit	I. Introduction to Early Sanskrit Literature (or) History of fables & Popular tales and Didactic Literature Pub. R.S. Vadhyer Pub. Palakad II. Scientific Literature (or) Indian Aesthetics
18.	Social Work	I. Human Rights II. Contemporary Social Issues and Problems
19.	Sociology	I. Dynamics of Society II. Women Empowerment
20.	Tourism And Travel Management	I. Basics of Tourism II. Cultural Tourism

NON-MAJOR ELECTIVE - I
PUBLIC ADMINISTRATION FOR CIVIL SERVICES

Objectives :

1. Students studying other majors may get familiarize with the basic concepts of Public Administration
2. To expose the students to various basic theories in Public administration.

Unit I - Introduction Meaning, Nature, Scope and Significance of Public Administration - Comparative Public Administration - Public and Private Administration - New Public Management.

Unit II - Basic Concepts Organisation - Hierarchy - Unity of command - Span of control - Co-ordination - Centralization and Decentralization - Line and Staff.

Unit III - Theories of Administration Scientific Management (Taylor and the Scientific Management Movement) - Classical Theory (Fayol, Urwick, Gulick and others) - Bureaucratic Theory (Weber and his critics) - Behavioural Approach - Systems approach.

Unit IV - Administrative Behaviour Decision making - Communication and control, Leadership.

Unit V - Accountability and Control The concepts of Accountability and control : Legislative, Executive and Judicial control - Citizen and Administration : Role of civil society - People's Participation and Right to Information.

Reference :

1. Avasthi and S.R. Maheswari , “ Public Administration’ , Lakshmi Navas, Agra, 2006
2. Rumki Basu, Concepts and Theories of Administration, Sterling Publication, New delhi 2004.
3. Lakshmi Kanth P, Public Administration for UPSC McGraw Hill, New Delhi-2011.

NON-MAJOR ELECTIVE - II

INDIAN GOVERNMENT AND ADMINISTRATION

Objective : It facilitates the students to understand its various aspects of the subjects - evolution and constitutional frame work, salient features of Indian Administration, Union executive, State executive, District Administration.

Unit - I Evolution of Indian Administration - Constitutional Development Framework – Salient Feature of Indian constitution

Unit - II Union Administration – President - Prime Minister - Council of Ministers – Ministries and Departments – Supreme Court.

Unit - III State Administration – Executive – Council of Ministers – Departments and Directorate – State Public Service Commission – High Court – District Administration – Local Government.

Unit - IV Constitutional Authorities - Finance Commission - Union Public Service Commission - Election Commission - Comptroller and Auditor General of India

Unit - V Issues in Indian Administration - Generalists vs. Specialists - Centre-State relations Corruption – Lokpal, Lokayuktha - Administrative Reforms in India

References:

1. Dr.Vishnoo Bhagwan and Dr.Vidya Bhushan Indian Administration, S.Chand and Company Ltd., New Delhi, 2011.
2. M.Sharma ,Indian Administration ,Anmol Publications Pvt. Ltd., New Delhi, 2007.
3. S.R. Maheswari ,Indian Administration, S.Chand Co., New Delhi, 2010.

பாரதிதாசன் பல்கலைக்கழகம்,
(2016-17ஆம் கல்வியாண்டு முதல் சேர்க்கை பெறும் மாணாக்கர்களுக்கு)



திருச்சிராப்பள்ளி - 620 024

மூன்றாம் பருவம்

அடிப்படைத் தமிழ் - I
(Basic Tamil – I)

நோக்கம்: தமிழ்மொழியின் அடிப்படைகளை அறிந்துகொள்ளுதல். தமிழ் மொழியை எழுதவும் படிக்கவும் கற்றுக்கொள்ளுதல்.

அலகு 1

எழுத்துக்கள் அறிமுகம் - எழுத்துக்களின் வகைப்பாடு, எண்ணிக்கை - உயிரெழுத்துக்கள் - மெய்யெழுத்துக்கள் - உயிர்மெய்யெழுத்துக்கள் - ஆய்த எழுத்து - இனஎழுத்துக்கள் - வடமொழி எழுத்துக்கள்.

அலகு 2

எழுதும் பயிற்சி - தமிழ் எழுத்து வடிவங்களைக் காட்டி - அவற்றை இனங்காணவும் - வேறுபடுத்தி அறியவும் பயிற்சி தருதல் - ஒலிப்பு - பொருத்தமான எழுத்தைத் தேர்ந்தெடுக்கப் பரிசோதித்தல் - எழுத்துக்களை எழுதப் பயிற்றுவித்தல்.

அலகு 3

சொற்கள் கற்றல் - கோடிட்ட இடங்களை நிரப்புவதன் மூலம் எழுத்துகளையும் சொற்களையும் பயிற்றுவித்தல். வாசித்தல் - படம் ஒலிபெயர்ப்புச் சொல், இணையான ஆங்கிலச்சொல் முதலியவற்றைத் தந்து எழுத்துகளையும் சொற்களையும் பயிற்றுவித்தல்.

அலகு 4

சிறுதொடர் கற்றல் - எளிய தொடர்களை அறிமுகப்படுத்துதல் - சிறு தொடரின் உறுப்புகளைக் கற்றுத்தருதல் - அவ்வறுப்புக்களைத் தொடரில் இனங்காணச்செய்தல் - சிறு தொடர்களை எழுதும் பயிற்சி தருதல்.

அலகு 5

மழலைப் பாடல்கள், அறநெறிக்கதைகள் - பாடல்களையும் கதைகளையும் பிழையின்றி வாசிக்கச் செய்தல் - பிழையின்றி எழுதச்செய்தல்.

பார்வை :

தமிழ் இணையப் பல்கலைக்கழகச் சான்றிதழ்க் கல்விப்பாடத்திட்டத்தில் உள்ள முதல் அலகான "அடிப்படைநிலை" (www.tamilvu.org)

நான்காம்பருவம்

அடிப்படைத் தமிழ் - II (Basic Tamil – II)

நோக்கம்: இப்பாடத்தில் கீழே தடித்த எழுத்துக்களில் தரப்பட்டுள்ள பாடங்களின் வழியாகத் தமிழ்மொழியை எழுதவும் வாசிக்கவும் பழக்குதல்.

அலகு 1

சந்தை - மலர்கள், காய்கறிகள், பழங்கள் முதலியன குறித்த செய்திகளை அறியச் செய்தல் - அவை தொடர்பான வாக்கியம் அமைக்கப் பழக்குதல் எங்கள் குடும்பம் - குடும்ப உறுப்பினர், குடும்ப உறவு முறைகள் பற்றி அறியச் செய்தல் - தொடர்பான சொற்கள், தொடர்கள் முதலியவற்றை வாசிக்கவும் எழுதவும் பழக்குதல்.

அலகு 2

விருந்தோம்பல் - உணவு பரிமாறும் முறை - உணவு வகைகள் முதலியன பற்றி விளக்கமாக அறியச் செய்தல் - ஆறு, குளம், கடல், வானம், மேகம், மலை, மழை முதலியன பற்றி அறியச் செய்தல் : இவை தொடர்பான சொற்கள், தொடர்கள் முதலியவற்றை வாசிக்கவும் எழுதவும் பழக்குதல்.

அலகு 3

பாரதியார் - பாரதியார் பற்றிய வரலாறு, அவரது ஓரிரு கவிதைகள் பற்றி அறியச்செய்தல் - கணைக்கால் இரும்பொறை - இம்மன்னனின் தன்மான உணர்வினை நாடகத்தின் வழியாக உணர்த்துதல். இப்பாடங்கள் தொடர்பான சொற்கள், தொடர்களை வாசிக்கவும் எழுதவும் பழக்குதல்.

அலகு 4

மாமல்லபுரம் - மாமல்லபுரம் அமைந்துள்ள இடம் மற்றும் கலைக்கோயில்கள் பற்றி விளக்குதல் - பயணம் - பேருந்தில் பயணம் செய்யும் முறையை விளங்க வைத்தல் இ வாசிக்கவும் எழுதவும் பழக்குதல்.

அலகு 5

மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச் செம்மொழி - தமிழின் தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள் - தமிழ்ச் செம்மொழி அறிந்தேற்பு பரிதிமாற்கலைஞர் அவர்கள் முதல் கலைஞர் திரு.மு.கருணாநிதி அவர்கள் வரை (அறிஞர்கள் - அமைப்புகள் - நிறுவனங்கள் - இயக்கங்கள் தொடர் முயற்சிகள் - அறப்போராட்டங்கள் - உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை 2010)

பார்வை :

தமிழ் இணையப் பல்கலைக்கழகச் சான்றிதழ்க் கல்வி பாடத்திட்டத்தில் உள்ள இரண்டாம் அலகு மற்றும் மூன்றாம் அலகுகளான முறையே இடைநிலை, மேல்நிலை ஆகியவை (www.tamilvu.org).



பாரதிதாசன் பல்கலைக்கழகம்,

திருச்சிராப்பள்ளி - 620 024

(2016-17ஆம் கல்வியாண்டு முதல் சேர்க்கை பெறும் மாணாக்கர்களுக்கு)

மூன்றாம் பருவம்

சிறப்புத் தமிழ் - தாள் I
(Special Tamil - I)

(பத்து அல்லது பன்னிரண்டாம் வகுப்பு வரை தமிழ் படித்திருந்து இளநிலைப் பட்டப்படிப்பில் (UG) பகுதி I இல் இதர மொழிப்பாடங்கள் படிக்கின்ற மாணவ / மாணவியர் படிக்க வேண்டிய சிறப்புத் தமிழ் முதலாம் தாளாக்குரியபாடத்திட்டம். இப்பாடத்திட்டப் பகுதிகள் பல்கலைக்கழக இளங்கலை முதலாமாண்டு செய்யுள் திரட்டு நூலை அடிப்படையாகக் கொண்டது.)

அலகு - I

பாரதியார்	1. செந்தமிழ்நாடு	2. புதுமைப்பெண்
பாரதிதாசன்	1. அழகு	2. தமிழனுக்கு வீழ்ச்சியில்லை
கவிமணி தேசிகவிநாயகம் பிள்ளை	1. சுகாதாரக்குமரி	
சுரதா	1. கலப்பை	

அலகு - II

கவி காமு ஷெரீப்	1. நிலவே சொல்	2. அறிய முயல்
கண்ணதாசன்	1. நட்பு	
வாணிதாசன்	1. வாழ்க இளம்பரிதி	

அலகு - III

நாட்டுப்புறப்பாடல்கள்	1. தாலாட்டுப் பாடல்	2. ஒப்பாரிப் பாடல்
புதுக்கவிதைகள்	1. அப்துல் ரகுமான் - வெற்றி	
	2. அறிவுமதி - நட்புக்காலம்	
	3. ஆண்டாள் பிரியதர்ஷினி - நிலாச்சோறு	
	4. சிற்பி - ஓடு ஓடு சங்கிலி	
	5. தாமரை - தீர்ப்பு	
	6. மீரா - தலைகுனிவு	
	7. மேத்தா.மு - வெளிச்சம் வெளியே இல்லை	
	8. வைரமுத்து - ருசி	

ஐக்க கவிதைகள்

1. அமுதபாரதி	2. அரிமதி இளம்பரிதி	3. அரிமதி தென்னகன்
4. அன்பாதவன்	5. இராசன்.எ.மு.	6. உயிர்வேலி ஆலா
7. கார்முகில்	8. செந்தமிழன்	9. புதுவை இளவேனில்
10. புதுவை தமிழ் நெஞ்சன்		

அலகு - IV

சிறுகதை	1. கைவண்ணம்...(தேர்ந்தெடுக்கப்பட்ட சிறுகதைகள்) தொகுப்பாசிரியர் முனைவர் தங்க. செந்தில்குமார் அய்யா நிலையம், கதவு எண், 1603, ஆரோக்கிய நகர், ஐந்தாம் தெரு, E.B. காலனி, நாஞ்சிக்கோட்டைச் சாலை, தஞ்சாவூர் - 613 006 விலை ரூ.70/-
---------	--

அலகு - V

இலக்கிய வரலாறு	1. மரபுக் கவிதை	2. புதுக்கவிதை	3. சிறுகதை
----------------	-----------------	----------------	------------

நான்காம்பருவம்

சிறப்புத் தமிழ் - தாள் II (Special Tamil - II)

(பத்து அல்லது பன்னிரண்டாம் வகுப்பு வரை தமிழ் படித்திருந்து பகுதி I இல் இதர மொழிப்பாடங்கள் படிக்கின்ற மாணவ / மாணவியர் படிக்க வேண்டிய **சிறப்புத் தமிழ் இரண்டாம் தாளுக்குரிய பாடத்திட்டம்**. இப்பாடத்திட்டப் பகுதிகள் பல்கலைக்கழக இளங்கலை இரண்டாமாண்டு செய்யுள் திரட்டு நூலை அடிப்படையாகக் கொண்டது.)

அலகு - I

புறநானூறு

1. 'வள்ளியோர் படர்ந்து' எனத் தொடங்கும் பாடல் (பாடல் எண். 47)
2. 'நின்னயந்துறைஞர்க்கும்' எனத் தொடங்கும் பாடல் (பாடல் எண். 163)

குறுந்தொகை

1. 'வில்லோன் காலன கழலே' எனத் தொடங்கும் பாடல் (பாடல் எண். 07)
2. 'அகவன் மகளே! அகவன் மகளே' எனத் தொடங்கும் பாடல் (பாடல் எண். 23)

அலகு - II

சிறுபாணாற்றுப்படை (முழுவதும்)

அலகு - III

திருக்குறள் நாலடியார்

1. புறங்கூறாமை (அதிகாரம் 19) 2. மானம் (அதிகாரம் 97)
1. 'அரும்பெறல்' எனத் தொடங்கும் பாடல் (பாடல் எண். 34)
2. 'கல்லாதுபோகிய நாளும்' எனத் தொடங்கும் பாடல் (பாடல் எண். 169)

அலகு - IV

சிலப்பதிகாரம்

- அடைக்கலக் காதை (பல்கலைக்கழக செய்யுள் திரட்டில் உள்ள பகுதி மட்டும்)

கம்பராமாயணம்

- குகப் படலம் (பல்கலைக்கழக செய்யுள் திரட்டில் உள்ள பகுதி மட்டும்)

அலகு - V

இலக்கிய வரலாறு

- அற இலக்கியம்,
சங்க இலக்கியம்
காப்பிய இலக்கியம்

OFFICE MANAGEMENT
Skill Based Elective I (Semester IV)
INTRODUCTION TO OFFICE MANAGEMENT

UNIT I

Office management – Meaning – Elements of office management – Functions of office management.

UNIT II

Office organization – Definition, Characteristics and Steps – Types of Organization – Functions of an Office administrator

UNIT III

Office record management – Importance – Filing essentials –Classification and arrangement of files-Modern methods of filing-Modern filing devices

UNIT IV

Office Communication – Correspondence and Report writing –Meaning of office communication & mailing

UNIT V

Form letters –Meaning, Principles, and Factors to be considered in designing office forms – Types of report writing

TEXT BOOKS RECOMMENDED:

1. Fundamentals of office management – by J.P.Mahajan,
2. OfficeManagement by S.P.Arrora
3. Office Management – R.S.N.Pillai & Bagavathi- S.Chand.

Skill Based Elective II (Semester V)

OFFICE MANAGEMENT TOOLS

UNIT I

Computer Fundamentals

Computer and Operating system Fundamentals – Components of a computer system –Input and Output devices – Memory Handling –Storage Device s

UNIT II

MS -Word

Introduction to MS-Word and User Utilities – Exploring Template and Formation of Documents – Table handling –Mail Merge and Print Process

UNIT III

MS – Excel

Spreadsheet –workbook window –Formatting Cells / Worksheet – Working with Formula, Function and Charts – Filtering data and Printing a Presentation

UNIT IV

MS – Power Point

Introduction to MS –Power Point –Creating Templates – Font and color editing – Adding – Multimedia effects – Consolidating using MS-Power Point

UNIT V

Officer Appliances

Accounting machine – Addressing machine – Envelope Sealing machine – Franking machine & other modern office gadgets

TEXT BOOKS RECOMMENDED:

1. Computer Application in Business –Dr.S.V.Srinivasa Vallabhan, Sultan Chand and Sons, New Delhi
2. MS-Office and Internet by Alexis Leon
3. Computer Application in Business – K.Mohan Kumar, Vijay Nicole imprints Private Limited Dr.S.Rajkumar –Chennai
4. Computer Basics – V.Rajaraman – PHI.
5. Office Management – R.S.N.Pillai & Bagavathi – S.Chand

Skill Based Elective III (Semester V)

COMMUNICATION AND INTERPERSONAL SKILLS

UNIT I

Basic Communication

Communication – Meaning and Definition – Medium of Communication –
Barriers to Communication

UNIT II

Listening

Needs and Advantages of Listening – Active – Elements of active listening
with reading - coherence of listening with reading and Speaking

UNIT III

Speaking

Features of effective speech – Role play-Conversation building –Topic
presentation – Group Discussions

UNIT IV

Reading

Comprehensive of Technical and Non- Technical Material – Skimming
Scanning – inferring Guessing

UNIT V

Writing

Writing Effective Sentences – Cohesive writing – Clarity and Conciseness in
writing –Resumes and job applications

TEXT BOOKS RECOMMENDED:

1. Basic Communication Skills by p.Kiranmani Dutt and Geetha Rajeevan
2. Business Scenarios by Heidi Schuttz Ph.D
3. Business Communication –Asha Kaul – PHI.
4. Business Communication – Sathya Swaroop Debasish & Bhagaban Das – PHI
5. Business Communication – NS Raghunathan & Santhanam – Marghum.

**SOFT SKILLS DEVELOPMENT****Learning Objective**

Today's world is all about relationship, communication and presenting oneself, one's ideas and the company in the most positive and impactful way. This course intends to enable students to achieve excellence in both personal and professional life.

Unit I

Know Thyself/ Understanding Self

Introduction to Soft skills-Self discovery-Developing positive attitude-Improving perceptions-Forming values

Unit II

Interpersonal Skills/ Understanding Others

Developing interpersonal relationship-Team building-group dynamics-Net working-Improved work relationship

Unit III

Communication Skills / Communication with others

Art of listening-Art of reading-Art of speaking-Art of writing-Art of writing e-mails-e mail etiquette

Unit IV

Corporate Skills / Working with Others

Developing body language-Practising etiquette and mannerism-Time management-Stress management

Unit V

Selling Self / Job Hunting

Writing resume/cv-interview skills-Group discussion- Mock interview-Mock GD – Goal setting - Career planning

TEXT BOOKS:

Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills : A Road Map to Success), P.R. Publishers & Distributors, No, B-20 & 21, V.M.M. Complex, Chatiram Bus Stand, Tiruchirappalli- 620 002.

(Phone No: 0431-2702824; Mobile No: 94433 70597, 98430 74472)

Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.

Mobile No : 94425 14814 (Dr.K.Alex)

REFERENCE BOOKS:

- (i) Developing the leader within you John c Maxwell
- (ii) Good to Great by *Jim Collins*
- (iii) The seven habits of highly effective people Stephen Covey
- (iv) Emotional Intelligence Daniel Goleman
- (v) You can win Shive Khera
- (vi) Principle centred leadership Stephen Covey



Bharathidasan University, Tiruchirappalli – 24

Gender Studies

Objectives

- ❖ To make boys and girls aware of each others strengths and Weakness.
- ❖ To develop sensitivity towards both genders in order to lead an ethically enriched life.
- ❖ To promote attitudinal change towards a gender balanced ambience and women empowerment .

Unit – I

Concepts of Gender: Sex – Gender – Biological Determinism – Patriarchy – Feminism – Gender Discrimination – Gender Division of labour – Gender Stereotyping – Gender Sensitivity – Gender Equity – Equality – Gender Mainstreaming - Empowerment.

Unit – II

Women’s Studies vs Gender Studies : UGC’s Guidelines – VII to XI Plans – Gender Studies : Beijing Conference and CEDAW – Exclusiveness and Inclusiveness.

Unit – III

Areas of Gender Discrimination : Family – Sex Ratio – Literacy – Health – Governance – Religion Work Vs Employment – Market – Media – Politics – Law – Domestic Violence – Sexual Harassment – State Policies and Planning .

Unit – IV

Women Development and Gender Empowerment : Initiatives – International Women’s Decade – International Women’s Year – National Policy for Empowerment of Women – Women Empowerment Year 2001 – Mainstreaming Global Policies .

Unit – V

Women’s Movements and Safeguarding Mechanism : In India National /State Commission for Women(NCW) – All Women Police Station – Family Court – Domestic Violence Act – Prevention of Sexual Harassment at Work Place Supreme Court Guidelines – Maternity Benefit Act – PNDT Act – Hindu Succession Act 2005 – Eve Teasing Prevention Act – Self Help Groups – 73rd and 74th Amendment for PRIS

பாலின சமத்துவம்

அலகு - I

பாலினம் தொடர்பான கோட்பாடுகள் :பாலியல் - பாலினம் - உடற்கூறுரீதியாக நிர்ணயித்தல் - ஆணாதிக்கம் - பெண்ணியம் - பாலின பாகுபாடு - பாலின வேலைப்பாகுபாடு - பாலின ஒருபடித்தானவைகள் - பாலின உணர்வூட்டல் - பாலின சமவாய்ப்பு - பாலின சமத்துவம் - பாலின மையநீரோட்டமாக்கல் - அதிகாரப்படுத்துதல்

அலகு -II

மகளிரியல் Vs பாலின சமத்துவக்கல்வி - பல்கலைக்கழக மானியக்குழுவின் வழிக்காட்டுதல்கள் - ஏழாவது ஐந்தாண்டுதிட்டம் முதல் பதினோராவது ஐந்தாண்டுதிட்டம் - பாலின சமத்துவக்கல்வி : பெய்ஜிங் மாநாடு மற்றும் பெண்களுக்கு எதிரான அனைத்து வன்முறைகளையும் ஒழிப்பதற்கான சர்வதேச உடன்படிக்கை - இணைத்தல் /உட்படுத்துதல் - ஒதுக்கல் -

அலகு - III

பாலியல் பாகுபாட்டிற்கான தளங்கள் : குடும்பம் - பாலின விகிதாச்சாரம் - கல்வி - ஆரோக்கியம் - ஆளுமை -மதம் - வேலை Vs வேலை வாய்ப்பு - சந்தை - ஊடகங்கள் - அரசியல் - சட்டம் -குடும்ப வன்முறை -பாலியல் துன்புறுத்தல் - அரசு கொள்கைகள் மற்றும் திட்டங்கள் .

அலகு - IV

பெண்கள் மேம்பாடு மற்றும் பாலின சமத்துவ மேம்பாடு : முயற்சிகள் - சர்வதேச பெண்களுக்கான தசாப்தம் - சர்வதேச பெண்கள் ஆண்டு - பெண்களின் மேம்பாட்டிற்கான தேசிய கொள்கை - பெண்கள் அதிகார ஆண்டு 2001 - சர்வதேச கொள்கைகளை மைய நீரோட்டமாக்கல்

அலகு - V

பெண்கள் இயக்கங்கள் மற்றும் பாதுகாப்பு நிறுவன ஏற்பாடுகள் : தேசிய மற்றும் மாநில மகளிர் ஆணையம் - அனைத்து மகளிர் காவல் நிலையங்கள் - குடும்ப நீதி மன்றங்கள் - குடும்ப வன்முறையிலிருந்து பெண்களைப் பாதுகாக்கும் சட்டம் 2005 - பணியிடங்களில் பெண்கள் மீதான பாலியல் துன்புறுத்தல்களை தடுப்பதற்கான உச்சநீதிமன்ற வழிகாட்டுதல்கள் - தாய்சேய் சேமநலச்சட்டம் - பெண்சிசுவை கருவிலேயே கண்டறியும் தொழில் நுட்பம் (முறைப்படுத்துதல் மற்றும் தவறாக பயன்படுத்துதலை தடை செய்திடும்) சட்டம் - ஈவ்ஹிசிங் (பெண்களை தொல்லை செய்தல்) தடுப்புச்சட்டம் - சுய உதவிக் குழுக்கள் - பஞ்சாயத்து அமைப்புகளுக்கான 73வது மற்றும் 74வது சட்டத்திருத்தம்.

References

1. Bhasin Kamala, Understanding Gender : Gender Basics , New Delhi : Women Unlimited , 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics , New Delhi: Women Unlimited ,2004
3. Bhasin Kamala , What is Patriarchy? : Gender Basics, New Delhi :Women Unlimited ,1993
4. Pernau Margrit, Ahmad Imtiaz, Reifeld Hermut (ed.,)Family and Gender : Changing Values in Germany and India ,New Delhi :Sage Publications,2003
5. Agarwal Bina, Humphries Jane and Robeyns Ingrid(ed.,) Capabilities , Freedom , and Equality: Amartya Sen's Work from a Gender Perspective,New Delhi : Oxford University Press ,2006
6. Rajadurai. S.V,Geetha.V,Themes in Caste Gender and Religion, Tiruchirappalli : Bharathidasan University ,2007
7. Misra Geetanjali, Chandiramani Radhika (ed.,) Sexuality , Gender and Rights: Exploring Theory and Practice in South and Southeast Asia, New Delhi : Sage Publication ,2005
8. Rao Anupama (ed.,) Gender &Caste : Issues in Contemporary Indian Feminism, New Delhi : Kali for Women, 2003
9. Saha Chandana , Gender Equity and Gender Equality : Study of Girl Child in Rajasthan , Jaipur: Rawat Publication ,2003.
10. Krishna Sumi, (ed.,),Livelihood and Gender : Equity in Community Resource Management, New Delhi : Sage Publication ,2004
11. Pludi.A Michele(ed.,) praefer Guide to the Psychology of Gender ,London : Praeger Publisher ,2004
12. Wharton .S Amy , The Sociology of Gender : An Introduction to Theory and Research , USA : Blackwell Publishing ,2005
13. Mohanty Manoranjan(ed.,) Class ,Caste ,Gender : Readings in Indian Government and Politics – 5,New Delhi : Sage Publications ,2004.
14. Arya Sadhna Women ,Gender Equality and the State ,New Delhi :Deep &Deep Publication, 2000
15. பாலியலை புரிந்து கொள்வோம், மதுரை :ஏக்தா,.....
16. Mishra .O.P, Law Relating to Women &Child ,Allahabad :Central Law Agency ,2001
17. Chari Leelavathi ,Know Your Rights ,Madras; Tamilnadu Social Welfare Board,1987
18. Bhattacharya Malini , Sexual Violence and Law ,Kolkata; West Bengala Commission for Women ,2002
19. Sexual Harassment at the Workplace – A Guide , New Delhi ;Sakshi,1999
20. அஜிதா, குடும்ப வன்முறையிலிருந்து பெண்களை பாதுகாக்கும் சட்டம் 2005, மதுரை : ஏக்தா 2005
21. கு.சாமிதுரை& இராதாகிருட்டினன், பெண்கள் நலன் காக்கும் சட்டங்கள், மதுரை: Account Test Center:2007
22. பொன்.கிருஷ்ணசாமி,ஜே.பால் பாஸ்கர்&ஆ.ஜான் வின்சென்ட், பெண்களும் உச்ச நீதிமன்றமும், மதுரை :சோக்கோ வாசகர் வட்டம், 2004
23. வனஜா &சியாமா சுந்தரி, பெண்களுக்கான சட்டங்கள், செகந்திராபாத் : உலகத்தோழமை மையம்
24. க.உமாசங்கர், பி.பாலசுந்தர், க.சசிகலா, செ.பழனிச்சாமி, சூரியன் (பெண்கள் தொடர்பான சட்டங்கள் குறித்த தொடக்கநிலை கையேடு: செகந்திராபாத்: உலகத்தோழமை மையம்,2006
25. குடும்ப வன்முறையிலிருந்து பெண்களை பாதுகாக்கும் சட்டம் 2005- கையேடு, திருச்சி:
26. Women's Integrated National Development Trust
27. ரவீந்திரநாத். ஜி.ஆர்., 'ராகிங் ஒழிப்போம்!' 'ஈவடிசிங்' ஒழிப்போம், சென்னை I.D.P.D.வெளியீடு

CODE OF CONDUCT FOR STUDENTS

1. Students should not leave the College premises during class hours without written permission of the Principal / Competent authority.
2. Students should be punctual in attending classes and other co-curricular and extra-curricular activities. Late comers will not be allowed in the class.
3. Students will be responsible for all equipment entrusted to them. Students should not cause any damage to any property, equipment, instruments, tools etc., of the College. An amount of Rs.150 towards General maintenance, is payable by each Student at the end of the Academic Year, prior to Examinations. In case of any damage, the actual cost will be recovered from the student along with a fine.
4. Students should take care of their belongings while within the campus. The College will not be responsible for any loss of such belongings.
5. Use of Mobile phones, Pagers, Cameras, etc., are prohibited inside the campus, during College hours, from 10am to 4pm. If found in contravention, they will be confiscated.

Smoking and consumption of pan is prohibited inside the campus. Consumption of any intoxicants or drugs is totally prohibited, and will lead to immediate dismissal from the College.

6. Students should display their Identity Card prominently, while they are within the campus and while travelling in the College bus. The security staff will not permit any student inside the campus without their identity card.
7. All Students should dress in a presentable manner. T-shirts and sleeveless dresses are not permitted.
8. The management reserves the right to modify the class timings and schedule.
9. Students should not hold any meetings or collect any money from other students without proper permission from the Principal / HOD.
10. Students should not involve themselves in any political or religious activity inside the Campus.

Ragging in any form is totally banned and is punishable as per the Government Order. If any student is found to be indulging in any sort of ragging or harassment to juniors or other fellow students, inside or outside the campus, bus, he/she will be dismissed immediately from the College, and criminal action will be taken against them as per the rules.

11. The following acts of misconduct will result in immediate dismissal from the College:

- (i) Assault of any person
- (ii) Willful damage to College property
- (iii) Intimidation, coercion and/or interference with other students
- (iv) Misbehavior with other students and/or Staff

12. The decision of the Principal decision is final and binding on all the students, in all matters pertaining to the College.

13. All other rules, regulations and guidelines prescribed by University / Government agencies will be implemented.

14. Attendance

1. Absence from class without proper reason and without prior permission from the HOD is tantamount to breach of discipline and such absence will attract punishment and should be avoided. One period of absence in the forenoon or afternoon session will be treated as half a day of absence.

2. Absence for more than 10 days without prior permission from the HOD may lead to removal from the nominal roll.

3. Students appearing for the University examinations must have at least 80% of attendance as per the rules of the University. A minimum of 70% attendance is required to appear for examinations.

RULES OF CONDUCT AND DISCIPLINE

1. All students should conduct themselves with DECENCY, DECORUM and DIGNITY at all times and in all places.

2. Students must co-operate in protecting and taking care of all college property and equipments. They are expected to keep the building, playfield and their rooms neat and tidy.

3. Difficulties experienced by the students and suggestions for improving their welfare may be brought to the notice of the principal or any other staff member for consideration and necessary action.

4. Students who want to participate in matches and competitions not conducted by the college can do so only after getting the permission of the principal.

5. Students are forbidden from taking any part in political activities of any kind particularly those directed against the authority of the government.

6. Students who are found damaging college property will be expelled from the college. If any damage to the college property is caused by the student who is not identified minimum collective fine of Rs.100/- per student will be levied at the end of the year.

RULES REGARDING ATTENDANCE & LEAVE OF ABSENCE

1. A Candidates other than private one shall be required to put in seventy five percent to qualify for admission to any prescribed examination of the university.

2. If a student is absent for one or more hours during a session (Forenoon or afternoon) he/she will lose the attendance for half-a-day.

3. The Principal of the college shall have a power to condone shortage of attendance of students to be admitted for university examinations upto a maximum of a 10 percent, ie., nine days each semester on valid reasons as ill health etc., on payment of the prescribed condonation fee of Rs.500/-.

4. Statement of attendance of the students shall be displayed in the college notice board every month.
5. In case the shortage of attendance of a student exceeds the limit prescribed for purpose of condonation of attendance, he/she will not be presented to the University examinations.
6. A student will be given only one opportunity to carry forward the deficiency in attendance of one semester to the next semester during the degree course, failing which he/she will have to re-do the course.

DISCIPLINE REGULATIONS

The following rules shall be on force in the college as per the Tamilnadu Educational rules.

1. No Student who has been convicted of any offence in a criminal court will be allowed to continue his studies in the college.
2. Students should abstain from active participation in party or communal politics.
3. Students who indulge in political propaganda or who organize fellow students in to political factions in the premises of the college or who otherwise engage themselves in party politics are liable to be expelled from the college.
4. Principal or other constituted college authorities may frame and issue from time to time disciplinary rules of a permanent or temporary nature relating to the conduct, inside and outside the college premises, of students.
5. Principal and other constituted college authorities shall have full powers to inflict the following punishments in the interest of the students or of the institution concerned fine, denial of attendance, denial of terms certificates, suspensions and expulsion.
6. Students should not indulge in any activity leading to the disruption of peace and discipline and dislocation of normal work in the college premises. Those who are guilty of violation of this rule will be severely dealt with.
7. Ragging is strictly forbidden. Anyone who is guilty of ragging will be severely punished.
8. Students who are guilty of (a) rude language towards the staff of the college or (b) assault or attempt to assault the staff or fellow students of the college, will be expelled from the institution.

RAGGING – WARNING

- Ragging of any sort is banned.
- Ragging is illegal and punishable.
- Ragging in any form at any place in the college campus or outside is strictly prohibited.
- Ragging is punishable with imprisonment upto 7 years with a fine of Rs.25,000. Strict disciplinary action will be taken against any student found indulging in an act of ragging.

- Any complaint about ragging has to be reported to the respective HODs or authorities.
- Ragging of any sort will be informed to the Police authorities.

IDENTITY CARD

Every student will be provided with an identity card with his photo duly attested by the principal. Students are required to keep their identity card with them always.