POST GRADUATE & RESEARCH
DEPARTMENT OF COMMERCE

B.Com.

SYLLABUS

Choice Based Credit System

(For those who joined in June 2015 and after)
VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234
Choice Based Credit System for B.Com.
SCHEME OF EXAMINATION
(For those who joined in June 2015 and after)

FIRST SEMESTER

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## CBCS - DISTRIBUTION OF CREDIT

### B.Com.

(For those who joined in June 2015 onwards)

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1. हमारी प्राचीन भाषा हिंदी को जान सकते हैं।
2. हमारे ज्ञान को विशाल कर सकते हैं।
3. उत्तर प्रदेश में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

UNIT-I वर्णमाला(Alphabets)र्व(Consonants)

UNIT-II आधारकेर(Both letters)पारहितरियां(Matharas)

UNIT-III वारों के नाम(Name of Days)

UNIT-IV सुबोध हिंदी बोधिनी-1
(Lesson No.1-10)

UNIT-V व्याकरण(Grammer)
1. विधि (Imperative)
2. सामान्य वर्तमान काल(Simple Present Tense)
3. ताकालिक काल मानकाल(Present Continuous Tense)
4. सामान्य भविष्यत काल(Simple Future Tense)
5. सामान्य भूत काल(Simple Past Tense)

Text Book
सुबोध हिंदी पाठ्माला-1 दक्षिण प्राचीन हिंदी प्रचारसभा न्यास चेन्नई– 600017.

**SEMESTER – I**
(For those who joined in June 2014 and after)

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**Objectives:**
Total number of hours per semester: 45 Hrs

- To develop listening and speaking skills
- To develop Information and Communication Technology (ICT) skills
- To develop presentation skills
- To increase the vocabulary of students
- To improve translation skills of students
- To improve reading skills
- To improve the handwriting of students
- To develop competency in grammar
- To develop continuous writing

**Unit – I**
Communicative English
Listening, Speaking and Reading Components
Audio Book with script from E-book and Hard Copy (4 units) from Voice of America.
1. Martin Luther King
2. The Californian’s Tale
3. The Last Leaf
4. Doctor Heidegger

**Unit – II**

**Unit – III**
Language Study
- Sentences, Clauses, and Phrases
- Parts of Speech
- Nouns
- Pronouns
- Determiners
- Articles
- Adjectives
- Verbs
- Adverbs
- Some Common Adjectives and Adverbs

**Unit – IV**
Composition
- Letter writing – Formal Letters
- Translation of Sentences from Tamil to English
- Descriptive Writing – General topics (Paragraph)

**Unit – V**
Extensive Reading: Short Stories
- Young Naren
- A Story of Initiation
- Live Strong
- Tsunami
- Anne Frank – The Diary of a Young Girl

SEASON – I
(For those who joined in June 2014 and after)

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**OBJECTIVES:**
- To enable the students to acquire knowledge of the financial accounting principles and practices.
- To familiarize the basic concepts in BRS and preparation of final accounts.
- To understand the procedures involved in the computation of depreciation and Accounts of Non – Trading Concerns.

**UNIT-I**
[21 Hours]

**UNIT-II**
[21 Hours]
Bank Reconciliation Statement
Errors and their Rectification
Bills of Exchange (Problems) - Accommodation Bills (Theory only).

**UNIT-III**
[21 Hours]
Final Accounts of Sole Trading Concerns.

**UNIT-IV**
[21 Hours]
Depreciation - Straight Line Method-Written Down Value Method Problems – Remaining Methods (Theory only). Average Due Date (Simple Problems only) Capital and Revenue items-Distinction between Capital and Revenue Receipts and Losses (Theory only).

**UNIT-V**
[21 Hours]

**TEXT BOOK:**
REFERENCES:

OBJECTIVES:

- To know the principles, objectives and importance of communication in commerce and trade.
- To provide an overview of Business Correspondence in the day-to-day business world.
- To familiarize the students with the concept of mailing and maintenance of records.

UNIT-I


UNIT-II


UNIT-III

Banking Correspondence: Correspondence Between Banker and Customer – Relating to Opening and Closure of Accounts Letter Requesting Overdraft and Loan Facilities – Letter Ordering Stop Payment of a Cheque.

Insurance Correspondence: Correspondence Between Insured and Insurer with Regard to Claims and Settlements – Letter of Complaints with Regard to Damage to Goods for Transit.

UNIT-IV

UNIT-V

[15 Hours]


Filing: Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing

TEXT BOOK:

REFERENCE BOOKS:
OBJECTIVES:
- To enable the students to understand and appreciate the contribution made by management thinkers.
- To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.
- To provide opportunities to apply the general functions of management in day-to-day managerial practice.

UNIT-I [15 Hours]

UNIT-II [15 Hours]

UNIT-III [15 Hours]

UNIT-IV [15 Hours]

UNIT-V [15 Hours]

TEXT BOOK:

REFERENCE BOOKS:
SEMESTER – I  
(For those who joined in June 2013 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Practical</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subject</strong></td>
</tr>
<tr>
<td>Subject Code</td>
</tr>
<tr>
<td>Hours per week</td>
</tr>
<tr>
<td>Credit</td>
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<tr>
<td>Sessional Marks</td>
</tr>
<tr>
<td>Summative Marks</td>
</tr>
<tr>
<td>Total Marks</td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To expose the students on the Practical Applications of Computer in Business.
- To enable the students to learn the concepts of MS-Office.
- To understood the basic framework and how to work in Ms-Word, Ms-Excel and Ms-PowerPoint.

PRACTICAL LAB LIST FOR MS OFFICE

MS-WORD
1. Using MS-WORD to perform the following.
   a) Format the text
   b) Insert date, picture, table
   c) Edit the text
2. Prepare Mail Merge
3. Design an invitation Card or Greetings Card using Word Art

MS-EXCEL
4. Excel Program to prepare Students Marks
5. Excel Program to prepare Electricity Bill
6. Excel Program to prepare List of Candidates selected for a job.
7. Excel Program to Calculate Income Tax
8. Excel Program to prepare Pay Bill
9. Prepare Chart using Marks details, Pay particulars, Sales and Profit details

MS-POWER POINT

TEXT BOOK:

REFERENCE BOOKS:
SEMESTER – I  
(For those who joined in June 2014 and after)  

PART – IV : Non Major Elective  

| Subject Title : FUNDAMENTALS OF FINANCIAL ACCOUNTING  |
|-----------------|-----------------|-----------------|
| Subject Code: 04NE11 | Hours per week: 2 | Credit: 2 |
| Sessional Marks: 25 | Summative Marks: 75 | Total Marks: 100 |

OBJECTIVES:  
➢ To acquire knowledge in principles of book keeping and its features.  
➢ To understand the procedures involved in the accounting process and its applications.  
➢ To equip the students with skills for recording various kinds of business transactions  
➢ To enable the students to acquire skills in preparing final accounts of sole proprietor.  

UNIT - I  
[6 Hours]  

*Introduction to Accounting*: Meaning and Definition of Book Keeping - Meaning and Definition of Accounting - Distinction between Book Keeping and Accounting - Functions of Accounting - Characteristics of Accounting - Objectives of Accounting - Advantages & Limitations of Accounting.  

UNIT - II  
[6 Hours]  


UNIT - III  
[6 Hours]  


UNIT - IV  
[6 Hours]  

*Trial Balance*: Meaning of Trial Balance - Objectives in Drawing up a Trial Balance - Defects of Trial Balance - Standard Form of Trial Balance - Practical Exercises for the Preparation of Trial Balance.
UNIT- V


TEXT BOOK:

REFERENCE BOOKS:
பதிவு – IV – Non Major Elective - Tamil
(2014-2015 கல்வியாண்டு நூற்றாண்டு விளக்கம் பல்லவரைக்கைப் பட்டியல்)

PART- IV: Language Tamil Subject

<table>
<thead>
<tr>
<th>Subject Title: குறுக்கு - விளக்கப்பட்டியல் : இந்து திருக்குட்டிக் குறுக்கு விளக்கம் அரைஏற்றம்</th>
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<tbody>
<tr>
<td>Subject Code: LTNEIA</td>
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<tr>
<td>Seasonal Marks: 25</td>
</tr>
</tbody>
</table>

அட்டை: 1
தமிழ் அறிவியல் - தமிழ் அறிவியல் - ஊடாக்கம் - இருபத்தும் ஊடாக்கம்.

அட்டை: 2
தமிழ் தாத்தியக்குழுக் - ஊடாக்கம் - தமிழ் தாத்தியக்குழுக் புதுக்காலம்

அட்டை: 3
நான்குதூர் தொலைக்காலம், இரு தொலைக்காலம் - இரு தொலைக்காலம்

அட்டை: 4
ரவுக்குநுழைவு - ஏனைய தொலைக்காலம் - இரு தொலைக்காலம் - இரு தொலைக்காலம்

அட்டை: 5
ராகியர் அசாத்து - அசாத்து - அசாத்து - ஒரு அசாத்து

பாதுகாப்பு பற்றி:
1. செரியோல் தமிழ் அமையாததை? - அவர்களுடன் பெரும்பாலும்
2. செரியோல் தமிழ் அமையாததை, இன்வெட்டாததை, எழுதியவை, புதுக்காலம், எழுதுக
3. தமிழ் திருக்குட்டிக் குறுக்கம், திருக்குட்டிக் குறுக்கம்

பதிவு – IV – Non Major Elective - Tamil
(2014-2015 கல்வியாண்டு நூற்றாண்டு விளக்கம் பல்லவரைக்கைப் பட்டியல்)

PART- IV: Language Tamil Subject

<table>
<thead>
<tr>
<th>Subject Title: குறுக்கு-விளக்கப்பட்டியல் : இந்து திருக்குட்டிக் குறுக்கு விளக்கம் அரைஏற்றம்</th>
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<tr>
<td>Subject Code: LTNEIB</td>
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</table>

அட்டை: 1
திருக்குட்டி - திருக்குட்டி - திருக்குட்டி - திருக்குட்டி - திருக்குட்டி - திருக்குட்டி

அட்டை: 2
தொலைக்காலம் - தொலைக்காலம் - தொலைக்காலம் - தொலைக்காலம் - தொலைக்காலம்

அட்டை: 3
திருக்குட்டிக் குறுக்கம் - ஒரு விளக்கப்பட்டியல் - கருத்து - கருத்து கருத்து - கருத்து கருத்து - இயற்கைக் கருத்து

அட்டை: 4
வருக்குநுழைவு, இரு தொலைக்காலம் - இரு தொலைக்காலம்

அட்டை: 5
ரவுக்குநுழைவு - ஏனைய தொலைக்காலம் - இரு தொலைக்காலம் - இரு தொலைக்காலம்
SEMESTER – II
(For those who joined in June 2014 and After)

PART – I : Language

<table>
<thead>
<tr>
<th>Subject Code:</th>
<th>Hours per week:</th>
<th>Credit:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hindi – I</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

उद्देश्य:-

1. हमारी राष्ट्रभाषा हिंदी को जान सकते हैं।
2. हमारे ज्ञान को वृद्धि कर सकते हैं।
3. उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

UNIT-I सुबोध हिंदी पाठमाला–1

(SUBODH HINDI PATMALA-1) (Lesson:11-20)

UNIT-II गितियाँ(Numericals)लिग(Gender)वचन(Number)

(1-50 with Fractions)

UNIT-III व्याकरण(Grammer)

1. अगूर्ण भूतकाल(Past Continuous Tense)
2. आसन्न भूतकाल(Present Perfect Tense)
3. पूर्ण भूतकाल(Past Perfect Tense)
4. The Use of “ने”
5. The Use of “सक”
6. The Use of “बुक”

UNIT-IV जानवरों के नाम(Name of Animals)

पक्षियों के नाम(Name of Birds)

UNIT-V तरकारियों के नाम(Name of Vegetables)

फलों के नाम(Name of Birds)

Text Book:

सुबोध हिंदी पाठमाला–1 दक्षिणभारत हिंदी प्रचार समार टीनगर वेनेये– 600017.

SEMMESTER – II
(For those who joined in June 2014 and After)

PART – II: Language

<table>
<thead>
<tr>
<th>Subject Code</th>
<th>Hours per week</th>
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<tbody>
<tr>
<td>P2CE21</td>
<td>2</td>
<td>2</td>
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</tbody>
</table>

Objectives: Total number of hours per semester: 45 Hrs

- To develop listening and speaking skills
- To develop Information and Communication Technology (ICT) skills
- To develop presentation skills
- To develop competency in grammar
- To develop continuous writing

Unit – I [10 hours]

Communicative English

Listening, Speaking and Reading Components

- Audio Book with script from E-book and Hard Copy (4 units) from Voice of America.
  1. The Birthmark
  2. The Lady or the Tiger?
  3. The Ransom of Red Chief
  4. The Purloined Letter

Unit – II [5 hours]


Unit – III [10 hours]

Language Study

- Tenses and Their Uses
- Conditional Sentences
- Active and Passive Voice

(Page. No 185 – 274 and 307-352)

Unit – IV [10 hours]

Composition

Letter writing – Informal Letters
Descriptive Writing

Unit – V [10 hours]

Extensive Reading: Short Stories
- Stealing and Atonement
- The Dog Who Went To Heaven
SEMESTER – II
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>FINANCIAL ACCOUNTING – II</th>
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</thead>
<tbody>
<tr>
<td>Subject Code:</td>
<td>04CT21</td>
</tr>
<tr>
<td>Hours Per Week:</td>
<td>7</td>
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<tr>
<td>Credit:</td>
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<tr>
<td>Sessional Marks:</td>
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<td>Summative Marks:</td>
<td>75</td>
</tr>
<tr>
<td>Total Marks:</td>
<td>100</td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To enable the students to acquire knowledge of the consignment and joint venture.
- To make familiarize with branch and department accounts.
- To understand the procedures involved in the computation of insurance claims.

UNIT-I
[21 Hours]

UNIT-II
[21 Hours]
Joint venture-meaning- partnership Vs joint ventures- when a separate set of books is kept – when a separate books is not kept.

UNIT-III
[21 Hours]
Single entry-Net worth method-Conversion Method.

UNIT-IV
[21 Hours]

UNIT-V
[21 Hours]
Self Balancing Ledgers.
Fire Insurance Claims- Loss of Stock.
Average clause – Loss of Profit (Theory only)

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – II
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title: BANKING THEORY, LAW &amp; PRACTICE</td>
</tr>
<tr>
<td>Subject Code: 04CT22</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

OBJECTIVES:
➢ To familiarise students with the functions of commercial banks and RBI.
➢ To impart knowledge about the various forms of banking services.
➢ To enable the students to learn various provisions of the Banking Regulations act 1949, RBI Act, Negotiable Instrument Act 1881.

UNIT – I
[15 Hours]
Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking Vs Investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks - innovative services (Credit Card, Debit Card, ATM) – Central banking – RBI and its functions – Techniques of Credit control.

UNIT – II
[15 Hours]
Banker and Customer – Definition – General and Special relationship.

UNIT – III
[15 Hours]
Types of deposit accounts with the banker – Current accounts – Savings bank accounts – Fixed deposit accounts - Different types of customers-precautions to be taken before opening an account in the name of a new customer.

UNIT – IV
[15 Hours]

UNIT – V
[15 Hours]
Paying and Collecting Bankers – Rights and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

TEXT BOOK:

REFERENCE BOOKS:

SEMINER – II
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory

<table>
<thead>
<tr>
<th>Subject Title : PRINCIPLES OF INSURANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code: 04CT23</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To enable students to know the fundamental principles of insurance.
- To gain an insight on the nature of life, fire and marine insurance
- To know the procedures for making claims against different kinds of insurance policies.
- To understand the importance of burglary insurance and personal accident insurance.

UNIT–I [12 Hours]

UNIT–II [12 Hours]

UNIT–III [12 Hours]

UNIT–IV [12 Hours]

UNIT–V [12 Hours]

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – II
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Allied Subject Theory</th>
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<tbody>
<tr>
<td>Subject Title: MANAGERIAL ECONOMICS</td>
</tr>
<tr>
<td>Subject Code: 04AT21</td>
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<td>Hours per week: 6</td>
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<td>Credit: 5</td>
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<tr>
<td>Sessional Marks: 25</td>
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<tr>
<td>Summative Marks: 75</td>
</tr>
<tr>
<td>Total Marks: 100</td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To acquire the knowledge of the General Principles and theories of Managerial Economics.
- To enable the students to gain deep managerial economics to decision making.
- To enable the students to understand the micro and macroeconomic concepts which relevant to business decisions.
- To help the students to understand the application of economic principles in business management.

UNIT-I


UNIT-II

Demand Analysis and Demand Forecasting: Meaning and Definition of Demand, Law of Demand, Exceptions to Law of Demand, Determinants of Demand; Demand Forecasting - Meaning Objectives, Factors involved in Demand Forecasting, Methods of Demand Forecasting - Time Series Analysis – Importance of Time Series Analysis in Business – Components of Time Series – Methods of Estimating Trend.

UNIT-III


UNIT-IV

UNIT-V

Cost and Revenue Analysis: Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Short-run and Long-run Cost Curves; Revenue Analysis - Meaning, Average Revenue and Marginal Revenue - Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

TEXT BOOK:

REFERENCE BOOKS:
SEMESTER – II
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – IV : Non-Major Elective</th>
</tr>
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<tbody>
<tr>
<td>Subject Title: <strong>ELEMENTS OF INCOME TAX</strong></td>
</tr>
<tr>
<td>Subject Code: <strong>04NE21</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
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</tbody>
</table>

**OBJECTIVES:**
- To impart knowledge of the basic concepts of income tax law to the students.
- To equip students with the application of income tax under various heads of income.
- To familiarize students with provisions of Income tax law for assessment of income.

**UNIT-I**
[6 Hours]
Basic concepts - Assessee - Persons - Previous year - Assessment year.

**UNIT-II**
[6 Hours]
Heads of Income.

**UNIT-III**
[6 Hours]
Gross Total Income (only outlines of all heads of incomes): Deductions available to Individuals.

**UNIT-IV**
[6 Hours]
Various forms used in the assessment of Individuals.

**UNIT-V**
[6 Hours]
Assessment Procedure.

**TEXT BOOK:** (Current Edition Relevant to the Assessment Year)
Dr. Mehrotra & Dr. Goyal., *“Income-tax Law and Accounts”*, Sahitya Bhavan Publication, Agra.

**REFERENCE BOOKS:** (Current Edition Relevant to the Assessment Year)
2. Dr. Vinod K. Singhania., *“Direct Taxes – Law and Practice”*, Taxman publication, New Delhi.
3. B.B. Lal., *“Direct Taxes”*, Konark Publisher (P) ltd, New Delhi.
Note:
- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made up to 6 months prior to the date of examination is to be followed

PART IV: Language Tamil Subject

<table>
<thead>
<tr>
<th>Subject Title:</th>
<th>2-கிருட்டு</th>
<th>கிருட்டின் கண்காண்டு கிருட்டின் தேசியாக உள்ளன</th>
<th>தேசியாக உள்ளன</th>
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<tr>
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<td>LTNE2A</td>
<td>Hours per week: 2</td>
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<td>Seasonal Marks:</td>
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PART IV: Language Tamil Subject

<table>
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<tr>
<th>Subject Title:</th>
<th>2-கிருட்டு</th>
<th>கிருட்டின் கண்காண்டு கிருட்டின் தேசியாக உள்ளன</th>
<th>தேசியாக உள்ளன</th>
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<tr>
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<td>Hours per week: 2</td>
<td>Credit: 2</td>
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<tr>
<td>Seasonal Marks:</td>
<td>25</td>
<td>Summative marks: 75</td>
<td>Total Marks: 100</td>
</tr>
</tbody>
</table>

1. செயல்முறை காரம் வைத்து விளக்குந்து? – அல்லாஹ் யாக்காலாம்சு, மக்கள் குழந்தை
2. செயல்முறை காரம் வைத்து விளக்குந்து, விளக்குமுறை, செயல்முறை முறை, முறை
3. செயல்முறை விளக்குந்து பல்வேறுபட்டு விளக்குந்து விளக்குமுறை
4. செயல்முறை விளக்குந்து பல்வேறுபட்டு, விளக்குமுறை விளக்குமுறை, விளக்குமுறை, விளக்குமுறை-17
SEMMESTER – III
(For those who joined in June 2014 and after)

PART – I : Core Subject Theory

<table>
<thead>
<tr>
<th>Subject Code: P1LH31</th>
<th>Hours per week: 4</th>
<th>Credit: 3</th>
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<td>Total Marks: 100</td>
</tr>
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</table>

Subject Title: BUSINESS HINDI - 1

PART – I

UNIT 1. वर्षमालाएँ—स्वर—व्यंजन—शब्द—वाक्य—लिंग—वचन—गिनती—वारों के नाम—महीनों के नाम

नोट : 1—50 के साथ ¼, ½, ¾ मूलभूत व्याकरण : सुबोध हिंदी रचना—1 (पाठ 1 से 10 तक) [12 Hours]

UNIT 2. गद्य : सुबोध हिंदी पाठमाला—1 (पाठ 1-5 तक) [12 Hours]

UNIT 3. पद्य : सुबोध हिंदी पाठमाला—1 (पाठ 1-4 तक) [12 Hours]

UNIT 4. चुने हुए वाणिज्य पत्राचार के शब्द : (1—90 मिलाना)

पत्र : 1. छद्दी पत्र 2. पुस्तकों के लिए आदेश 3. आवेदन पत्र 4. विकायती पत्र [12 Hours]

UNIT 5. अनुवाद अभ्यास

सुबोध हिंदी रचना—1 (पाठ 1-5) (हिंदी से तमिल या अंग्रेजी)
सुबोध हिंदी रचना—1 (पाठ 1-5) (तमिल या अंग्रेजी से हिंदी)

समझदारी (गद्यांश)

सुबोध हिंदी पाठमाला—1 (कहानियों से) (पाठ 1—4) [12 Hours]

पाठ्य पुस्तकें : दक्षिण (प्रणोतर सहित पाठ्य सामग्री) प्रकाशित वर्ष : 2010
1. सुबोध हिंदी पाठमाला—1 (दक्षिण भारत हिंदी प्रचार समा, चेन्नई—17)
2. सुबोध हिंदी रचना—1 (दक्षिण भारत हिंदी प्रचार समा, चेन्नई—17)

निर्देश पुस्तकें :
1. हिंदी व्याकरण—भाग 1, प्रकाशित वर्ष : 2012
   लेखक : के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम—636 001.
2. सुबोध हिंदी रचना—2 (भारत—3) प्रकाशित वर्ष : 2010
   प्रकाशक : दक्षिण भारत हिंदी प्रचार समा, चेन्नई—17.
Objectives:

- To develop the reading habit of the students.
- To develop the commutation skills of the students.
- To enrich the vocabulary of the students.

Text Books Prescribed

First Semester – Oliver Twist by Charles Dickens [15 Hours]
Second Semester – A Handful of Nuts by Ruskin Bond [15 Hours]
SEMMESTER – III
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory

<table>
<thead>
<tr>
<th>Subject Code: 04CT31</th>
<th>Hours per week: 7</th>
<th>Credit: 5</th>
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<tbody>
<tr>
<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
<td>Total Marks: 100</td>
</tr>
</tbody>
</table>

OBJECTIVES:

➢ To gain comprehensive understanding of all aspects relating to Partnership Accounting.
➢ To gain knowledge of accounting in Royalty Accounts.
➢ To make the students, to gain the knowledge of Hire Purchase and Instalment Accounts.

UNIT-I
[21 Hours]
Partnership Accounts – Past Adjustment and Guarantee – Admission of a New Partner – Retirement and Death of a Partner.

UNIT-II
[21 Hours]
Joint Life Policy – Dissolution of Firms – Piecemeal Distribution of Assets.

UNIT-III
[21 Hours]

UNIT-IV
[21 Hours]
Hire Purchase and Instalment Accounts (Excluding Hire Trading Account and Stock and Debtors System)

UNIT-V
[21 Hours]
Insolvency of Individuals – Statement of Affairs and Deficiency Account.

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – III
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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<tbody>
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<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
</tr>
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</table>

OBJECTIVES:
➢ To equip students with provisions of Income Tax Act, 1961 amended up-to-date.
➢ To enable the students to identify exempted income.
➢ To impart knowledge of residential status and Tax Liabilities.
➢ To familiarize students to compute income from salary, house property and other sources.

UNIT-I [15 Hours]
Introduction - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Gross Total Income – Total Income

UNIT-II [15 Hours]
Incomes which do not form part of Total Income.

UNIT-III [15 Hours]
Determination of Residential Status and Tax Liabilities – Incidence of Tax.

UNIT-IV [15 Hours]
Income from Salary.

UNIT-V [15 Hours]
Income from House Property – Income from Other Sources.

TEXT BOOK: (Current Edition Relevant to the Assessment Year)

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)
3. B.B. Lal., “Direct Taxes”, Konark Publisher (P) ltd, New Delhi.

Note:
- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

SEMESTER – III
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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<td>Subject Title : COMPANY LAW AND SECRETARIAL PRACTICE</td>
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<tr>
<td>Subject Code: 04CT33</td>
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OBJECTIVES:
- To enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities.
- To impart knowledge on Formation of Company, Documents required and Acts pertaining to it to the formation process of a company.
- To enable the students to get familiarized with the regulatory frame work for companies in India.

UNIT-I [15 Hours]

UNIT-II [15 Hours]
Memorandum, Articles of Association and Prospectus- Its Alteration - Shares and Debentures -Their Kinds – Transfer- Transmission of Shares.

UNIT-III [15 Hours]

UNIT-IV [15 Hours]
Management of Companies – Directors, Managers and Managing Director – Appointment - Powers, Duties and Liabilities, Reports – Statutory Report – Auditors Report and Directors Reports.

UNIT-V [15 Hours]
Dividend – Rules Relating to the Payment of Dividend and Duties of Company Secretary.

TEXT BOOK:

REFERENCE BOOKS:

**SEMESTER – III**
(For those who joined in June 2014 and after)

<table>
<thead>
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<th>Subject Title</th>
<th>MARKETING</th>
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<td>Total Marks</td>
<td>100</td>
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**OBJECTIVES:**
- To acquire the basic knowledge of the concepts, principles, tools and techniques of marketing.
- To understand the importance of Marketing in the Business World.
- To enable students to understand the elements of the Marketing Mix, Product Mix, and Promotion Mix.

**UNIT-I**
Marketing – Definition, Meaning and Importance.

**UNIT-II**

**UNIT-III**

**UNIT-IV**

**UNIT-V**

**TEXT BOOK:**
REFERENCE BOOKS:

SEMESTER – III
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – IV : Skill Based Subject</th>
<th>Subject Title : NGO MANAGEMENT</th>
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<td>Subject Code: 04SB31</td>
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<td>Summative Marks: 75</td>
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</table>

OBJECTIVES:
➢ To acquaint the students with the concepts of NGO.
➢ To enable the students to know the activities and functions of NGO.
➢ To impart knowledge on registration, fund raising and management of NGO.

UNIT-I

Introduction to NGO: Meaning and Definition – NGO Vs. Voluntary Organisation – Characteristics – Types.

UNIT-II

Activities and Functions: Various activities performed by the NGOs – Functions of NGOs – List of Schemes of Government and other Statutory Bodies Linking NGOs towards Economic and Social Development.

UNIT-III

Registration of NGO: Formation of NGO as a Trust – as a Society – as a Company – Relative Advantages – Registration Procedure Thereof

UNIT-IV

Fund Raising: Internal Sources and External Sources.

UNIT-V


TEXT BOOK:
Materials prepared by the Course Teacher concerned.
SEASON – IV  
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – I : Core Subject Theory</th>
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<tbody>
<tr>
<td><strong>Subject Title : BUSINESS HINDI - II</strong></td>
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<tr>
<td><strong>Subject Code: PILH41</strong></td>
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<tr>
<td><strong>Sessional Marks: 25</strong></td>
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उद्देश्यः— 1. हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
2. हमारे ज्ञान को वृद्धि कर सकते हैं।
3. उत्तर भारत में नींवकों पाने के लिए बहुत उपयोगी भाषा है।

**UNIT 1.**  
1. व्याकरण : सुबोध हिन्दी रचना—1 (पाठ 11 से 20 तक)  
2. वाक्यों को जोड़के  
3. वाच्य बदलिए (सिर्फ कर्त्तवाच्य से कर्मवाच्य)  
4. गिनती (51—100 के साथ ¼, ½, ¾ ) [12 Hours]

**UNIT 2.** गद्य : सुबोध हिन्दी पाठमाला—1 (पाठ 6—9 तक) [12 Hours]

**UNIT 3.**  
पद्य : सुबोध हिन्दी पाठमाला—1 (पाठ 5—9 तक) [12 Hours]

**UNIT 4.**  
1. साख परिपत्र  
2. बैंक से ऋण पाने के लिए निवेदन पत्र  
3. बीजक  
4. नमूना मौग्यते हुए आवेदन पत्र [12 Hours]

**UNIT 5.**  
नोटों का विस्तार करना (पाठ 1—10 मिलाना)

अनुवाद अम्यास  
सुबोध हिन्दी रचना—1 (पाठ 6—10) (हिन्दी से तलिया या अंग्रेजी)
सुबोध हिन्दी रचना—1 (पाठ 6—10) (तलिया या अंग्रेजी से हिन्दी)
समझारी (गद्यांश) : सुबोध हिन्दी पाठमाला—1 (कहानियों से) (पाठ 5—9) [12 Hours]

दक्षिण (प्रणेतार साहित्र प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010  
1. सुबोध हिन्दी पाठमाला—1 (दक्षिण भारत हिन्दी प्रचार समा, चेन्नै—17)  
2. सुबोध हिन्दी रचना—1 (दक्षिण भारत हिन्दी प्रचार समा, चेन्नै—17)

निर्देश पुस्तकें  
1. हिन्दी व्याकरण—भाग 1, प्रकाशित वर्ष : 2012  
लेखक : क.अर. गोपालन, जी.एम.वी. प्रकाशन, सेलम—636 001.
2. सुबोध हिन्दी रचना—3 (हिन्दी—3) प्रकाशित वर्ष : 2011
   प्रकाशक : दक्षिण भारत हिन्दी प्रचार समा, चेन्नई—17
3. व्याकरण प्रवेशिका, प्रकाशित वर्ष : 2011
   प्रकाशक : दक्षिण भारत हिन्दी प्रचार समा, चेन्नई—17
4. हिन्दी व्याकरण—भाग 2, प्रकाशित वर्ष : 2011
   लेखक : सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम—636 001.

SEMESTER – IV
(For those who joined in June 2014 and After)
SPOKEN ENGLISH – II Subject Code: P2CE42

Objectives:

- To develop the reading habit of the students.
- To develop the commutation skills of the students.
- To enrich the vocabulary of the students.

Text Books Prescribed

Third Semester – The Sun also rises by Ernest Hemingway. [15 Hours]
Fourth Semester – The Strange Case of Dr. Jekyll and Mr. Hyde by R.L. Stevenson.
SEMESTER – IV
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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<tbody>
<tr>
<td><strong>Subject Title:</strong> CORPORATE ACCOUNTING</td>
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<tr>
<td><strong>Subject Code:</strong> 04CT41</td>
<td><strong>Hours per week:</strong> 7</td>
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<td><strong>Sessional Marks:</strong> 25</td>
<td><strong>Summative Marks:</strong> 75</td>
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<tr>
<td></td>
<td><strong>Total Marks:</strong> 100</td>
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</tbody>
</table>

**OBJECTIVES:**
- To familiarize students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- To enable students to prepare the financial statements of Joint Stock Companies.
- To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

**UNIT-I**
[21 Hours]

**UNIT-II**
[21 Hours]
Pre-Incorporation Profit – Financial Statements of Companies as per Schedule III u/s 129 of Companies Act 2013. Managerial Remuneration excluded.

**UNIT-III**
[21 Hours]
Valuation of Goodwill and Shares.

**UNIT-IV**
[21 Hours]
Amalgamations as per AS 14 and Internal Reconstruction of Companies.

**UNIT-V**
[21 Hours]

**TEXT BOOK:**

**REFERENCE BOOKS:**

SEMESTER – IV
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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<tbody>
<tr>
<td>Subject Title : INCOME TAX LAW &amp; PRACTICE – II</td>
</tr>
<tr>
<td>Subject Code: 04CT42</td>
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<td>Sessional Marks: 25</td>
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</table>

OBJECTIVES:
- To familiarize the students with Computation of Profits and Gains from Business / Profession and Capital Gains.
- To impart knowledge of the clubbing of income and Set-off and Carry Forward of Losses.
- To equip students with the Assessment of Individual – Assessment of Firm.
- To gain knowledge of Deductions, Tax Authorities and Assessment Procedure.

UNIT-I [15 Hours]
Computation of Profits and Gains from Business / Profession – Capital Gains.

UNIT-II [15 Hours]
Income of other Persons including Asessee’s Total Income -Aggregation of Incomes and Set-off and Carry Forward of Losses.

UNIT-III [15 Hours]
Deductions from Gross Total Income.

UNIT-IV [15 Hours]
Assessment of Individual – Assessment of Firm.

UNIT-V [15 Hours]
Income Tax Authorities - Different Types of Assessments.

TEXT BOOK: (Current Edition Relevant to the Assessment Year)

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)
3. B.B. Lal., “Direct Taxes”, Konark Publisher (P) ltd, New Delhi.

**Note:**
- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

**SEMESTER – IV**
(For those who joined in June 2013 and after)

**PART – III : Core Subject Theory**

<table>
<thead>
<tr>
<th>Subject Title: COMMERCIAL LAW</th>
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<td>Summative Marks: 75</td>
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</table>

**OBJECTIVES:**

- To enable the students to understand the fundamentals of law relating to commercial activities.
- To help the students to learn the elements of contract act.
- To gain a comprehensive knowledge in legal aspects of special contracts.
- To equip students to understand and deal with sale of goods Act.

**UNIT-I**


**UNIT – II**


**UNIT – III**


**UNIT - IV**

[15 Hours]

UNIT - V


TEXT BOOK:

REFERENCE BOOKS:
PART – III : Allied Subject Theory

Subject Title : BUSINESS STATISTICS

<table>
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<tr>
<th>Subject Code: 04AT41</th>
<th>Hours per week: 6</th>
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<tr>
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<td>Summative Marks: 75</td>
<td>Total Marks: 100</td>
</tr>
</tbody>
</table>

OBJECTIVES:

- To enable the students to learn the Statistical methods and their applications in Commerce.
- To understand the various statistical methods in application to business.
- To acquire the knowledge on basic concepts of Statistics.
- To enable the students to apply Statistical techniques to solve business problems.

UNIT-I [18 Hours]

Meaning and Definition of Statistics, Characteristics and Limitations - Methods of Collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graph - Types and Uses of diagram.

UNIT-II [18 Hours]


UNIT-III [18 Hours]


UNIT-IV [18 Hours]


UNIT-V [18 Hours]

Weighted Aggregative Index Number – Mathematical Test of Consistency for Index Numbers – Time Reversal Test – Factor Reversal Test.

**TEXT BOOK:**

**REFERENCE BOOKS:**

**SEMESTER – IV**
(For those who joined in June 2015 and after)

<table>
<thead>
<tr>
<th>PART – IV : Skill Based Subject</th>
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<tbody>
<tr>
<td><strong>Subject Title</strong>: COMMERCE FOR COMPETITIVE EXAMINATIONS</td>
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<td><strong>Subject Code</strong>: 04SB41</td>
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<td><strong>Sessional Marks</strong>: 100</td>
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</table>

**OBJECTIVES:**
- To create awareness among the Students, about various competitive examinations.
- To plan and conduct coaching and training programmes for successful participation in competitive examination.
- To preparing for any competitive examinations can utilize this paper to improve their skills.

**UNIT – I**
[6 Hours]

*General English*: This unit is designed to test candidates understanding of the English language and its correct usage; his writing ability would also be tested. It also includes questions on paragraph/writing, report writing/letter writing etc.

**UNIT – II**
[6 Hours]

*Arithmetic Ability*: This unit will cover number system including questions on simplification, decimals, fractions, LCM, HCF, ratio and proportion, percentage, average, profit and loss, discount, simple and compound interest, mensuration, time and work, time and distance, tables and graphs, etc.

**UNIT – III**
[6 Hours]

*Reasoning Ability (Verbal)*: This unit covers questions of both verbal and non verbal type. It includes questions on analogies, similarities, differences, space visualization, problem solving, analysis, judgement, decision making, visual memory, discrimination observation, relationship, concepts, arithmetical reasoning, verbal and figure classification, arithmetical number series etc.
UNIT – IV

*Reasoning Ability (Non-Verbal)*: This unit includes questions designed to test the candidates' abilities to deal with abstract ideas, any symbols and their relationships, arithmetical computations and other analytical functions.

UNIT – V

*General Awareness*: This unit is designed to test knowledge of current events and of such matters of everyday observation and experience in their scientific aspects as may be expected of an educated person. The test also includes questions relating to India and its neighboring countries especially pertaining to Sports, History, Culture, and Geography, economic scene, General polity, Indian Constitution and scientific research, etc.

**TEXT BOOK:**

Materials prepared by the Commerce Department.

**REFERENCE BOOKS:**

SEMESTER – V
English for Career Development – P2LE51 & P2CE51
(For those who join in June 2014 and after)

Total number of hours: 15 hours

Objectives:

- To make students face Competitive Examinations with confidence
- To train students in writing book reviews
- To make them write reports, resolutions, minutes
- To make them prepare agenda for meeting.

Unit I

- Comprehension

Unit II

- Spotting the Errors
- Sentence Improvement
- Voice
- Preposition
- Cloze Test or Numbered Gaps


Unit III

- Preparation of Short Speeches

Unit IV

- Report-writing

Unit V

- Preparation of Agenda, Resolutions, Minutes
PART – III : Core Subject Theory

<table>
<thead>
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<td>Summative Marks: 75</td>
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<td>Total Marks: 100</td>
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OBJECTIVES:
- To gain knowledge with the various concepts and element of cost.
- To familiarise the students on the importance of cost ascertainment, reduction and control.
- To develop the skills needed to apply costing technique for each element of cost.
- To help students to understand the procedures to calculate the cost of the products and services.

UNIT-I [18 Hours]


UNIT-II [18 Hours]


UNIT-III [18 Hours]


UNIT-IV [18 Hours]

Job Costing and Contract Costing.

UNIT-V [18 Hours]
Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain.

TEXT BOOK:

REFERENCE BOOKS:

SEMMESTER – V
(For those who joined in June 2014 and after)

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</table>

OBJECTIVES:
- To gain the knowledge about indirect taxes which are exists in India.
- To equip students with the Central Excise Act.
- To familiarise the students on the Central Sales Tax Act.
- To help students to understand the Service Tax and Value Added Tax.

UNIT-I [18 Hours]

UNIT-II [18 Hours]

UNIT-III [18 Hours]

UNIT-IV [18 Hours]
*Service Tax*: Scope and Coverage- Rate of Service Tax – Valuation of Taxable Services for Charging Services Tax – Collection and Recovery of Service Tax – Payment of Service Tax- Registration – Assessment – Returns.

UNIT-V [18 Hours]
Value Added Tax: Meaning – Objectives – Levy and Types of VAT - Methods of Computation of VAT - Features of VAT.

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – V
(For those who joined in June 2014 and after)

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<tr>
<th>PART – III : Elective Subject</th>
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OBJECTIVES:

➢ To familiarize the students with Assessment of HUF and Companies.
➢ To impart knowledge of Tax Deducted at Source.
➢ To gain knowledge of self assessment and refund of tax.
➢ To equip students with provisions of Wealth Tax.

UNIT-I  [18 Hours]
Assessment of HUF and Companies.

UNIT-II  [18 Hours]
Tax Deducted at Source – Who is Liable to Deduct and What-Rate of Tax - Advance Tax - Who is Liable to Pay - Computation of Advance Tax - due dates - Interest Payable - Deposit of Advance Tax.

UNIT-III  [18 Hours]

UNIT-IV  [18 Hours]

UNIT-V  [18 Hours]

TEXT BOOK: (Current Edition Relevant to the Assessment Year)

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)
3. B.B. Lal., “Direct Taxes”, Konark Publisher (P) ltd, New Delhi.

Note:
- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed
PART – III : Elective Subject

<table>
<thead>
<tr>
<th>Subject Title : E-COMMERCE</th>
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</thead>
<tbody>
<tr>
<td>Subject Code: 04EP1B</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To enable the student to understand basics of E-Commerce.
- To gain a practical orientation to E-Commerce and E-Business management.
- To know about network infrastructure and different e-payment systems.
- To acquaint the student with Electronic Data Interchange.

UNIT-I


UNIT-II


UNIT-III


UNIT-IV


UNIT-V
**Electronic Payment System:** Online Payment Basics – Types – Designing EPS - Payment cards (Credit, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stored Value Cards.

**TEXT BOOK:**

**REFERENCE BOOKS:**

**SEMESTER – V**
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
<th>ADVANCED CORPORATE ACCOUNTING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title:</td>
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<tr>
<td>Subject Code: 04EP2A</td>
<td>Hours per week: 7</td>
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<tr>
<td></td>
<td>Credit: 5</td>
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<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
</tr>
<tr>
<td></td>
<td>Total Marks: 100</td>
</tr>
</tbody>
</table>

**OBJECTIVES:**
- To familiarize students with the accounting treatment of Holding Companies.
- To enable students to prepare the Final Accounts of Banking and Insurance Companies.
- To understand the procedure for Preparation of Final Accounts of Double Account System.

**UNIT-I**
[21 Hours]

**UNIT-II**
[21 Hours]
Final Accounts of Banking Companies- Preparation of Profit and Loss Account – Preparation of Balance Sheet in new format.

**UNIT-III**
[21 Hours]
Final Accounts of Life Insurance – Preparation of Revenue Account and Balance Sheet.

**UNIT-IV**
[21 Hours]
Final Accounts of General Insurance – Preparation of Revenue Accounts of Fire and Marine and their Balance Sheet.

**UNIT-V**
[21 Hours]
Double Account System – Replacement of an Asset- Preparation of Final Accounts in Old Form – Disposal of Surplus.

**TEXT BOOK:**

REFERENCE BOOKS:

SEMESTER – VI
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>Part – IV : Common Subject Theory</th>
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<tbody>
<tr>
<td>Subject Code: ESUG51</td>
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<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

2hrs/week 24hrs

Objectives
- Disseminate information of Environment of national and international issues
- Environmental consciousness creation among the students
- Facilitation of environmental leadership among students

Unit-I
- 5 hrs
  Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.

Unit-II
- 5 hrs
  Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids

Unit-III
- 5 hrs
  Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation

Unit-IV
- 5 hrs

Unit-V
- 4hrs

**Text books**

Environment studies – R.Murugesan (2009), Millenium Pub. Madurai-16

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**SEMESTER – VI**

(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – IV : SKILL BASED Subject</th>
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</thead>
<tbody>
<tr>
<td>Subject Title : BUSINESS MATHEMATICS</td>
</tr>
<tr>
<td>Subject Code: <strong>04SB51</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
</tr>
</tbody>
</table>

**OBJECTIVES:**

➢ To enable the students to acquire knowledge of mathematics.
➢ To familiarise the students with Set Theory, Powers and Mathematics of finance and their applications.
➢ To expose the students to apply mathematical knowledge to solve modern business problems.

**UNIT-I**

[6 Hours]
Set Theory

**UNIT-II**

[6 Hours]
Powers and Indices, Percentages

**UNIT-III**

[6 Hours]
Surds & Radicals, Profit and Loss

**UNIT-IV**

[6 Hours]
Ratio and Proportion, Equations

**UNIT-V**

[6 Hours]
Simple and Compound Interest, Sequence and Series

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – VI
English for Professional Excellence – P2LE61 & P2CE61
(For those who join in June 2014 and after)
Total number of hours: 15 hours

Objectives:

❖ To make students face Competitive Examinations with confidence
❖ To prepare students to face interviews
❖ To make students familiar with books and authors in English literature
❖ To make students prepare resume
❖ To motivate students to participate in Group Discussion

Unit I
➢ Sentence Completion
➢ Sentence Fillers
➢ Synonym
➢ Antonym
➢ Idioms and Phrases
➢ Substitution

Unit II
➢ Sentence Re-Arrangement
➢ Jumbled sentences
➢ Paragraph Reconstruction
➢ Analogy

Unit III
➢ Interview Skills
➢ Body Language

Unit IV
➢ Debate

Unit V
➢ Resume writing
➢ Group discussion
OBJECTIVES:

- To create interest in the minds of students towards Auditing Profession.
- To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor.
- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

UNIT-I [21 Hours]


Conduct of Audit: Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

UNIT-II [21 Hours]

Internal control: Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credit Purchases – Credit Sales Payment of wages – Closing stock.

UNIT-III [21 Hours]

Vouching: Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and credit sales-payments in respect of wages, salaries, rent, cash and credit purchases.

UNIT-IV [21 Hours]

Verification and valuation of Assets and Liabilities

Verification: Meaning – Valuation – Principles – Classification of assets – Fixed assets and current assets and intangible assets-classification of liabilities – Reserves & Surplus.
UNIT-V [21 Hours]

Liabilities of Auditor: Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – VI
(For those who joined in June 2014 and after)

PART – III : Core Subject Practical

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>FINANCIAL ACCOUNTING USING TALLY</th>
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<tbody>
<tr>
<td>Subject Code:</td>
<td>04CP62</td>
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<tr>
<td>Hours per week:</td>
<td>6</td>
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<td>Credit:</td>
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<td>40</td>
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<td>Summative Marks:</td>
<td>60</td>
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<tr>
<td>Total Marks:</td>
<td>100</td>
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</table>

OBJECTIVES:

➢ To bridge the academic knowledge and professional implementation.
➢ To provide first-hand knowledge on the procedure of analyzing, recording and reporting of financial transaction in Tally.ERP 9.
➢ To equip job seeker for professional accounting career.
➢ To help future entrepreneur in managing their financial accounting along with business operation.

Lab:1 Preparation of Trail Balance, Profit & Loss Account and Balance Sheet by Creating necessary (Accounting Information) Primary Groups, Sub Groups, and Ledger accounts with opening Balance.

Lab:2 Preparation of Day Book by entering the Accounting transactions in accounting Vouchers.

Lab:3 Preparation of Stock Summary by Creating necessary (Inventory Information) Simple and Compound Unit of Measure, Stock Group, Stock Category, Stock Items and Stock Category.

Lab:4 Preparation of Profit and Loss account and Balance sheet by creating both accounting and Inventory information with opening and closing stock.

Lab:5 Preparation of Profit and Loss account and Balance sheet by creating both accounting & Inventory information with opening and closing stock with Adjustment entries.

Lab:6 Preparation of Stock Movement Register by entering Pure Inventory vouchers.

Lab:7 Preparation of Statement of Accounts of Outstanding Receivables and Payables (Age wise Analysis) by activating maintain Bill wise details Option in F11 Accounting Features.

Lab:8 Preparation of Statement of Accounts of Interest Receivables and Payables by activating Interest Calculation Option in F11 Accounting Features.
Lab: 9 Preparation of Statement of Accounts of Cost Centres and Cost Category by activating Cost Centres and Cost Category Option in F11 Accounting Features.

Lab: 10 Preparation of Statement of Inventory of Expiry Batches by activating Batch wise details option in F11 Inventory Features.

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – VI
(For those who joined in June 2014 and after)

PART – III : Elective Subject

<table>
<thead>
<tr>
<th>Subject Title: MANAGEMENT ACCOUNTING</th>
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<tbody>
<tr>
<td>Subject Code: 04EP3A</td>
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<tr>
<td>Sessional Marks: 25</td>
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</table>

OBJECTIVES:
- To develop an understanding of the conceptual framework of accounting for management.
- To familiarise students with the managerial applications of marginal costing, standard costing and budget.
- To acquaint the students, the Management Accounting techniques that facilitates managerial decision – making.

UNIT-I [24 Hours]

UNIT-II [24 Hours]

UNIT-III [24 Hours]
Marginal Costing: Meaning, Objects, Advantages, and Limitations – Break Even Analysis.

UNIT-IV [24 Hours]
Standard Costing and Variance Analysis – Material Variances.

UNIT-V [24 Hours]
Budget and Budgetary Control: Objectives; Advantages and Limitations – Master Budget – Functional Budgets, Flexible and Cash Budget – Preparation thereof.

TEXT BOOK:

REFERENCE BOOKS:

SEMEISTER – VI
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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<tbody>
<tr>
<td>Subject Title : FINANCIAL SERVICES</td>
</tr>
<tr>
<td>Subject Code: 04EP3B</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
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</tbody>
</table>

OBJECTIVES:
➢ To enable the students to understand the essentials of services marketing.
➢ To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy.
➢ To identify the importance of diverse facets of the services in the development of Indian financial system.

UNIT-I [24 Hours]
Financial Services: Meaning - Characteristics - Functions - Fee Based Services - Fund Based Services - Merchant Banking - Functions - SEBI Guidelines For Merchant Bankers - Public Issue Management - Functions - Mechanics Of Public Issue.

UNIT-II [24 Hours]

UNIT-III [24 Hours]

UNIT-IV [24 Hours]
Venture Capital: Meaning - Features - Growth of Venture Capital - Mechanism - Types - Benefits - Depository Services – Advantages - NSDL - CDSL

UNIT-V [24 Hours]


**Mutual Funds:** Structure of Mutual Funds - Types Mutual Funds - Advantages - Credit Card - Bill Discounting - Factoring - Characteristics - Types - Advantages - Disadvantages - Forfeiting - Consumer Finance - Types.

**TEXT BOOK:**

**REFERENCE BOOKS:**

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**SEMESTER – VI**
(For those who joined in June 2014 and After)

<table>
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<tr>
<th>PART – IV : Common Subject Theory</th>
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<tr>
<td><strong>Subject Title:</strong> Value Education</td>
</tr>
<tr>
<td>Subject Code: VEUG61</td>
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<td>Sessional Marks: 25</td>
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</table>

**UNIT I:** The heart of Education: [6 hours]


**UNIT II:** The Value of Body and Life Energy [6 hours]

Introduction – what are the causes for paid, Disease and death? Three Basic needs for all living Beings – Personal Hygiene Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

The Marvelous nature of mind


**UNIT III:** Analysis of Thought [6 hours]


Effects of good vibrations – Make Blessing a Daily Habit

**UNIT IV:** Moralisation of Derive [6 hours]

Introduction – moralization of desire - Analyse your desires – Summary of practice.

Neutralisation of Anger:

Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception
about anger – will power and method success through awareness – method of neutralisation of anger.

UNIT V: Eradication of Worries
[6 hours]

Worry is a mental disease – Nature’s Law of cause and effect – factors beyond our control – How to deal with problems – analyse your problem and eradicate worry

Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions

Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the five fold moral culture.

Text Book: Value Education for Health, Happiness and Harmony

Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar A Wing of World Community Service Centre

SEMESTER – VI
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>Subject Title: ACCOUNTING STANDARDS and IFRS</th>
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<tbody>
<tr>
<td>Subject Code: 04SP61</td>
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<tr>
<td>Sessional Marks: 25</td>
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</table>

OBJECTIVES:

➢ To lay a theoretical foundation for the preparation and presentation of financial statements.
➢ To gain working knowledge of the professional standards, principles and procedures of accounting and their application to different practical situations.
➢ To familiarise with recent developments in the area of financial reporting.
➢ To gain ability to solve financial reporting and valuation cases.

UNIT – I
[6 Hours]

UNIT – II
[6 Hours]

UNIT – III
[6 Hours]

UNIT – IV
[6 Hours]
UNIT – V  [6 Hours]

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – VI
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
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</thead>
<tbody>
<tr>
<td>Subject Title : ENTREPRENEURIAL DEVELOPMENT</td>
</tr>
<tr>
<td>Subject Code: 045b62 Hours per week:2 Credit: 2</td>
</tr>
<tr>
<td>Sessional Marks: 25 Summative Marks: 75 Total Marks: 100</td>
</tr>
</tbody>
</table>

OBJECTIVES:
➢ To enable students to understand the concept of entrepreneurship.
➢ To identify significant changes and trends which create business opportunities and
➢ To expose the students to analyze the environment for potential business opportunities.
➢ To equip you to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise.

UNIT-I  [6 Hours]

UNIT-II  [6 Hours]

UNIT-III  [6 Hours]
Project – Meaning – Classification – Sources of Project Ideas – Project Formulation – Project Appraisal.

UNIT-IV  [6 Hours]
Entrepreneurial Development – Role of Institutions – NSIC, TIIC, SIPCOT, KVIC, DIC, NABARD and Commercial Banks.
UNIT-V [6 Hours]
Special Schemes for Entrepreneurial Development – IRDP, PMRY, Venture Capital Scheme.

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – VI
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – IV : Skill Based Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title : EXPORT AND IMPORT PROCEDURES</td>
</tr>
<tr>
<td>Subject Code: 04SB63</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To gain familiarity with the International Trade and important features of the EXIM policy.
- To understand the export and import procedures and documentations.
- To introduce the students with Export Credit and Export Promotion to entering Foreign Trade.

UNIT-I [6 Hours]
International Trade – Meaning - Importance – Problems- Internal Trade Vs. International Trade - EXIM Policy

UNIT-II [6 Hours]
Export Procedure - Export Licensing - Excise Clearance - Customs Clearance - Important Documents used for Export

UNIT-III [6 Hours]
Import Procedure - Import Licensing – Payment for Import-Letter of Credit

UNIT-IV [6 Hours]
Export Credit – Pre-Shipment Credit – Post-Shipment Credit - Import Credit – Role of EXIM Bank

UNIT-V [6 Hours]
Export Promotion – Role of ECGC – EPC – EOU, EPZs and SEZs

TEXT BOOK:

REFERENCE BOOKS:

SEMESTER – VI
(For those who joined in June 2008 and after)

<table>
<thead>
<tr>
<th>PART – V : Common Subject Theory</th>
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<tbody>
<tr>
<td>Subject Code: EAUG61</td>
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<tr>
<td>Sessional Marks: 25</td>
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</table>

UNIT-I:

UNIT – II:

UNIT – III:

UNIT – IV:

UNIT – V:

(OR)
Civil Defence – Aid to civil authorities – Disaster management – Leadership – Man management – Adventure activities – Social service

Reference:
National Service Scheme Manual (Revised), Ministry of Human Resources Development, government of India.

DEPARTMENT OF COMMERCE
Certificate Course
(For those who joined in June 2015 and after)

<table>
<thead>
<tr>
<th>PART – VI</th>
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<tbody>
<tr>
<td>Subject Title : COMMERCIAL GEOGRAPHY</td>
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<tr>
<td>Subject Code:</td>
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</table>

Unit - I

Unit - II
Agriculture: Cultivated Area – Intensity of cropping – Crops – Cultivation of rice and Sorghum – Bajra and Pulses – Groundnut and other oil seeds – Sugarcane and cotton.

Unit - III

Unit - IV
The industrial scene: Cotton textile – Handloom and Power loom industry – The design, Printing of textiles, Dyeing – Chemical and fertilizer industries – Production of two wheelers – Four Wheelers.
Unit - V
Development of Roads, Railways, Airways and Sea routes – merits and demerits-
Development of post and telecommunications – Tourist centers and Tourism
Development

REFERENCE BOOKS:
1. Basic resources Atlas of Tamil Nadu Pub: University of Madras
2. TamilNadu Economic Appraisal Pub: Finance Department Govt. of TamilNadu
3. A Geography of India – Gopal Singh

DEPARTMENT OF COMMERCE
CERTIFICATE COURSE IN FORENSIC ACCOUNTING

UNIT-I:
Forensic Accounting – Origin (Kautilya and Occupational Frauds) –
Meaning and Definition - Importance – Pillars – Forensic Accountant –
Qualities – Services offered by Forensic Accountant – Role of Auditors –
Forensic Accounting in India.

UNIT-II:
Fraud: Meaning and Definition – Types – Psychological factors relating to
fraud – Fraud Schemes – Most Fraud Prone Sectors

UNIT-III:
Cash Frauds: Schemes of Cash Frauds (on the book and off the book) - Red
Flags of the Fraud – Best Practices to avoid cash frauds.
Inventory Frauds: Misappropriation Schemes – Financial Statement
Schemes – Red Flags of Inventory Frauds- Best Practices to avoid Inventory
Frauds.

UNIT-IV:
Best Practices to avoid Accounts Receivable frauds.
Accounts Payable Frauds – Financial Aspects – Red Flags of the Fraud –
Best Practices to avoid Accounts Payable frauds.
UNIT-V:
Payroll Frauds: Methods of Fraud - Red Flags of the Fraud – Best Practices to avoid cash frauds.
Revene Recognition Fraud- Causes – Measurement of Fraud.

Text Book:
Apurva Pradeep Joshi, Students’ Hand Book on Forensic Accounting, Fraudexpress Media Communications, Pune - 2012
UNIT-V: Voucher Entries in Tally
Accounting Vouchers - Inventory Vouchers – Reports.

TEXT BOOK:

REFERENCE BOOKS:

POST GRADUATE & RESEARCH DEPARTMENT OF COMMERCE
VIVEKANANDA COLLEGE
TIRUVEDAKAM WEST, MADURAI DISTRICT– 625 234
UGC SPONSORED CAREER ORIENTED COURSE
Subject Title : DIPLOMA COURSE IN ACCOUNTING USING TALLY
Total Hours : 300 Credit: 20

OBJECTIVES:
➢ To develop accounting skills of the students.
➢ To train the students with practical classes.
➢ To give practical training through computers by using Tally Software.
➢ To facilitate the students to get employment in various business concerns.

UNIT-I: Advanced Accounting in Tally - I
Bill-wise Details – Cost Centre and Cost Categories – Voucher Class and Cost Centre Class

UNIT-II: Advanced Accounting in Tally - II
Multiple Currencies – Bank Reconciliation – Interest Calculations - Budget and Controls - Scenario Management

UNIT-III: Advanced Inventory in Tally – I
Order Processing – Reorder Levels – Tracking Numbers – Batch-wise Details – Additional Cost Details – Reports

UNIT-IV: Advanced Inventory in Tally – II

62

UNIT-V: Value Added Taxes (VAT)
Configuring VAT – Creation of Masters – Entering Transactions – VAT Reports

TEXT BOOK:

REFERENCE BOOKS:

<table>
<thead>
<tr>
<th>POST GRADUATE &amp; RESEARCH DEPARTMENT OF COMMERCE</th>
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<tbody>
<tr>
<td>VIVEKANANDA COLLEGE</td>
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<tr>
<td>TIRUVEDAKAM WEST, MADURAI DISTRICT– 625 234</td>
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<td>UGC SPONSORED CAREER ORIENTED COURSE</td>
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<tr>
<td>Subject Title: ADVANCED DIPLOMA COURSE IN ACCOUNTING USING TALLY</td>
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<tr>
<td>Total Hours : 300</td>
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OBJECTIVES:
➢ To develop accounting skills of the students.
➢ To train the students with practical classes.
➢ To give practical training through computers by using Tally Software.
➢ To facilitate the students to get employment in various business concerns.

UNIT-I: Central Sales Tax (CST)

UNIT-II: Point of Sales and Job Costing
Features of Job Costing – Configuring Job Costing – Creating Masters in Job Costing Entering Transactions – Job Costing Reports.

UNIT-III: Service Tax
Basics of Service Tax – Configuring Service Tax – Creating Masters - Entering Transaction - Accounting for Advanced Receipts - Payment of Service Tax – Service Tax Reports.
UNIT-IV:  
Tax Deducted at Source and Tax Collected at Source (TDS and TCS)

Basic Concepts – Configuration – Creation of Masters – Entering Transactions - Reports

UNIT-V:  Pay Roll Accounting

Basics of Pay Roll – Configuration – Creation of Masters – Entering Transactions - Reports

TEXT BOOK:

REFERENCE BOOKS:

(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – V1 : CERTIFICATE COURSE</th>
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<tbody>
<tr>
<td>Subject Title : <strong>FORENSIC ACCOUNTING</strong></td>
</tr>
<tr>
<td>Subject Code: 04CC13</td>
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</table>

**Course Description:**

This course is designed to apply the principles of accounting and auditing to:

- Detect financial discrepancies, irregularities, and unauthorized/unlawful acts
- Prepare clear, concise exhibits of financial transactions
- Present a fraud case for criminal proceedings and/or civil litigation
- Develop a comprehensive factual and financial evaluation of losses.

As such, the course will discuss the role of the forensic accountant / expert witness in financial examinations - fraud, theft, embezzlement, fictitious vendor schemes, tracing of matrimonial assets, money laundering, reconstruction of income and expenses.

**Course Objectives:**

- to study and acquire skills in investigative techniques
- To develop the ability to spot the unusual and the tenacity to discover the cause.
- To understand financial deception in order to detect it and to develop deterrence measures.
- To understand evidence-gathering and investigative procedures.
- To begin the development of the “Professional Skepticism.”


UNIT-II:  Fraud: Meaning and Definition – Categories of Fraud – Technology related – KYC related – Advances related - Types – Bank frauds – Corporate frauds – Insurance frauds – Cyber frauds – Securities fraud- Psychological factors relating
to fraud – Fraud Schemes – Most Fraud Prone Sectors – Major financial scams in India.


**UNIT-V:** Payroll Frauds: Methods of Fraud - Red Flags of the Fraud – Best Practices to avoid cash frauds. Revenue Recognition Fraud- Causes – Measurement of Fraud.

**Text Book:**
Apurva Pradeep Joshi, Students’ Hand Book on Forensic Accounting, Fraudexpress Media Communications, Pune - 2012