POST GRADUATE & RESEARCH
DEPARTMENT OF COMMERCE
B.Com.,

SYLLABUS

Choice Based Credit System

(For those who joined in June 2015 and after)
REGULATIONS FOR B.COM
CHOICE BASED CREDIT SYSTEM (CBCS)

Objectives:

➢ To enable the students to develop their personality by giving inputs necessary to
develop entrepreneurial and professional skills.
➢ To develop practical skills in the subjects of commerce and related disciplines.
➢ To expose the students to computer applications in the field of commerce/ business.
➢ To stimulate the desire for continuous learning.

I. Eligibility For Admission:

Admission to B.Com. Programme is open to candidates with +2 pass with Commerce and Accountancy as major subjects and two of the following as allied subject: Maths/ Business Maths/ Statistics / Economics / Business Economics / Computer Science/ Principles of Economics / History / Advanced Tamil.

For B.Com course offered in the college, a pass in the Higher Secondary Examination conducted by the Government of Tamil Nadu or an examination accepted as equivalent there to by the Syndicate of the MKU, subject to such conditions as may be prescribed therefor.

II. Duration:

The course is for a period of three years. Each academic year shall comprise of two semesters viz. Odd and Even semesters. Odd semesters shall be from June to November and Even Semesters shall be from December to April. There shall be not less than 90 working days which shall comprise 450 teaching clock hours for each semester (Exclusive of the days for the conduct of university end-semester examinations) for each semester.

III. CBCS System:

All Programmes offered in the college are run on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.
**IV. Courses in B.Com Programme:**

The B.Com Programme consists of number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of courses suggested for the B.Com Programme.

**Part I – Business Hindi**

**Part II - English Language Course.**

**Part III - Core Subjects, Allied Subjects, Electives.**

**Part IV - Non Major Elective Courses, Skill Based Subjects (Elective), Environmental Studies and Value Education and**

**Part V - Extension Activities.**

**IV. Structure of B.Com Programme:**

The college adopts the guidelines prescribed by the State Government for Choice based Credit System for the Undergraduate Courses.

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**Part - I & Part – II:**

Business Hindi is offered as the first language under Part-I. Hindi is taught from alphabets. As the students of this programme are trained to become entrepreneurs and professionals, there is a need for them to know Hindi so that there wouldn’t be any language problem when they transact their businesses throughout the country.

For B.Com students, Tamil language is taught as a Non-Major Elective in the first and second semesters.
English Language is offered under Part-II in all semesters. In the first year, Prose, Poetry, Language Study and Composition and in the second semester, Prose, Extensive Reader, Language Study and Composition are taught to the students. In the third and fourth semesters, spoken English are taught with practical classes. In the fifth and sixth semesters, English for Competitive Examinations is taught so that the students can be confident in facing the competitive examinations. Thus, these courses are meant to develop the students' communicative skill and competitive skill.

**Part III:**

Core Courses are the basic courses compulsorily required for each of the programme of study. These will be related to the subject of the programme in which the students get his degree. The number of Core Courses shall be 17. Allied Courses cover two disciplines that are generally related to the main subject of the programme. There shall be four Allied Courses. There shall be three Core related electives.

**Part IV:**

Part IV consists of three areas such as Non-Major Elective Courses, Skill Based Subjects (Electives), Environmental Studies and Value education.

**Part V:** Extension and Extra-Curricular Activities.

**V. Semesters:**

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks. Each week has 30 working hours spread over 6 days a week.

**VI. Credits:**

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. The total minimum credits, required for completing the B.Com Programme is 140. The details of credits for individual components and individual courses are given in the above table.

**VII. Course:**

Each Course is to be designed variously under lectures / laboratory / seminar / practical training / assignments to meet effective teaching and learning needs.

**VIII. Examinations:**

i). There shall be examinations at the end of each semester, for odd semesters in the month of October / November; for even semesters in April/May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April/May.

ii). A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed or belated joining or on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after the completion of the programme.
IX. Condonation:

Students must have 75% of attendance in each paper for appearing the examination. Students who have 65% to 74% of attendance shall apply for condonation in the prescribed form with the prescribed fee. Students who have 50% to 64% of attendance shall apply for condonation in prescribed form with the prescribed fee along with the Medical Certificate. Students who have below 50% of attendance are not eligible to appear for the examination. They shall compensate the shortage after the completion of the programme.

X. Question Paper Pattern

Time: 3 Hours
Maximum Marks: 75

SECTION-A (10 X 1 = 10 Marks)
Answer All Questions
(1-5) Multiple Choice
(6-10) Fill in the blanks
Two questions from each unit

SECTION-B (5 X 7 = 35 Marks)
Answer All Questions
(11-15) Questions shall be in the format of either (a) or (b)
Each question from each unit

SECTION-C (3 X 10 = 30 Marks)
Answer any THREE Questions
(16-20) Each question from each unit.

XI. Evaluation:

Performance of the students are evaluated objectively. Evaluation is done both internally and externally. They will be assessed continuously through Internal Assessment System and finally through summative (end) semester examination. To assess internally, there will be three examinations conducted centrally with a duration of two hours for each paper. In addition to continuous evaluation, the summative semester examination, which will be a written examination of three hours duration, would also form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 25 : 75.

The pattern of internal valuation shall be:
Test: 20 Marks (the average of best two tests out of three tests)
Assignment: 5 marks
Total: 25 marks.

In respect of practical papers, the ratio of marks to be allotted to internal assessment and to summative (end) semester examination is 40 : 60. The internal marks
will be calculated on the basis of marks secured at the model examination and marks awarded for the preparation of practical note book. The external marks will be calculated on the basis of the marks awarded by the internal examiner and the external examiner at the summative semester examination.

XII. Passing Minimum:

There is no passing minimum for Internal Assessment. The passing minimum for external Examinations shall be 27 out of 75 marks and passing minimum for a paper is 40%.

XIII. Classification of Students:

Candidates who have secured not less than 40% of marks in each paper shall be declared to have passed in that paper. Candidates who obtain 40% and above but below 50% shall be declared to have passed in Second Class. Candidates who obtain 50% and above but below 60% of the aggregate marks in Part-III shall be declared to have passed in Second Class and those who obtain 60% of marks and above shall be placed in the First Class. Candidates who obtain 75% and above shall be declared to have passed in Distinction provided he has not re-appeared for any paper during the course of the study.

XIV. Failed Candidates:

A candidate who has arrears in any paper in a semester examination will be permitted to proceed to the next semester classes. A candidate who has arrears may appear again in these failed papers at the November/April examinations. The internal assessment marks already obtained by him shall be carried over for the subsequent appearance also.

XV. Improvement of Internal Marks:

The student desirous of improving the internal assessment marks may request the Head of the Department. After obtaining permission from the Staff Council Meeting by the Head, the student may write improvement examinations in consultation with the course teacher. The marks obtained (when it is more than the previous marks) will be submitted to the Controller of Examinations for further adoption.

XVI. Auditor Training

As a part of the curriculum of the B.Com Programme, the students will have a training programme with the auditors for a period of thirty days at the end of the fourth semester during summer vacation. They will take professional training from the auditors at the nearest place of their residence. The auditors will be fixed from the panel of auditors maintained by the department. The course teacher, after getting concurrence from the auditors, will assign the auditors to the students according to the area of their residence. After completing their training for the period of thirty days, the viva-voce examination will be held for them at the beginning of the fifth semester. At the time of viva-voce examination, the students shall submit the certificate of attendance obtained from the auditors. In case of deficiency in the period of attendance, the students will not be permitted to attend the viva-voce examination. The shortage of attendance shall be compensated during the semester holidays of the subsequent semester.
XVII. Study Tour

Students are expected to participate in the field visit and the study tours organized by the department. Though study tour/field trip carries no credit, it is compulsory for the students to attend whereby the students can get an opportunity to gain practical knowledge. As such, observational visit to selected social welfare organizations, industries, trade centres, exhibitions, places of historical importance and the like will be considered as extra-curricular activities.

ABOUT THE DEPARTMENT:

Vivekananda College was started by Founder-President Swami Chidbhavanandhaji Maharaj of Sri Ramakrishna Tapovanam, Tirupparaithurai, Trichy in 1971 on the banks of the river Vaigai which is blissfully free from the noise and hurry, the crowds and distractions of the city.

Vivekananda College is a residential college functioning under Gurukula pattern. It is Man-making education, that is imparted in this institution. Culture, character and curriculum are the three facets of ideal education that make man a better man. This is possible only when the teacher and taught live together. The Gurukula system of Training is therefore a humble and systematic attempt in reviving the age old GURUGRIHAVASA for wholesome education. Attention to physical culture, devotion to duty, obedience to teachers, hospitality to guests, zest for life, love for the nation, and above all, humility and faith in the presence of God etc. are the values sought to be inculcated. All steps are taken to ensure the required atmosphere for the ideal life training.

Vivekananda College, Tiruvedakam West, Madurai District-625234 is an aided college established in 1971 and offers UG and PG courses. This College is affiliated to the MaduraiKamaraj University, Madurai. The Post Graduate and Research Department of Commerce, established in 1974, was recognized as the Research Centre to offer M.Phil Degree Course in Commerce (Full-Time) and Ph.D in Commerce (Full-Time & Part-Time)

The Post Graduate and Research Department of Commerce has Entrepreneurship Development Cell functioning in a full swing for the development of the students towards Entrepreneurial Skills.

The Post Graduate and Research Department of Commerce of Vivekananda College, Tiruvedakam West, Madurai District-625234 approached the CED and expressed their desire to enter an MoU which would make avenues to the students to get appropriate training for the development of entrepreneurial skills.

The Department has established an MoU with the Institute of Company Secretaries of India, Madurai Chapter and thereby the Department has been recognized as the centre to teach the students of Vivekananda College for foundation courses in the Department itself.

The Department has reached an MoU with the SHARP Foundations, a division of Madurai Chamber of Commerce to train our students on life skills.
Unique Features Curriculum:
- Computer Subjects – MS Office and Tally
- Research Project with Field Work
- Business Hindi
- Research Colloquium
- Periodical Guest Lecture
- Well Equipped Library
- Well Equipped Computer Lab
- E – Learning
- Internet Facility with Wi-Fi Connectivity
- ICT Interactive Teaching
- Smart Class Facility

Career:
- Career Oriented Subjects
- C, VB, Oracle, Web Designing
- Coaching for NET/SET/TRB/TET
- Coaching for Competitive Examinations
- UGC Career Oriented Programme – Tally
- Soft Skills Training Programme
- Career Guidance & Placement Cell
- Arranging Factory Visits.

Community:
- Seminars and Workshops
- Entrepreneurial Programme
- Consumer Awareness Programme
- Conducting Educational Tours

Vision:
- To envision the Dept. of Commerce as a Research Centre of Excellence in Commerce and creates professionals with ethical values.

Mission:
- To design the courses integrating Curriculum, Career and Community.
- To educate the students to become excellent and ethical business consultants, chartered accountants, entrepreneurs and business managers.
- To develop the students to become socially responsible and globally employable through our course structure.
- To empower the students through training and facilitation.
- To establish close linkage with industry, business, professionals and government so as to enhance the work experience of the students.
Goals:

The Department of Commerce Educates the Students

- To acquire and enhance accounting skills
- To possess computer skill in business management
- To acquaint with the provisions for business laws
- To prepare for competitive examinations
- To demonstrate soft skills
- To exhibit communicative skill
- To develop entrepreneurial skill
- To make them employable in the field of commerce and industry.

Courses Offered

- B.Com
- M.Com
- M. Phil (Full-Time)
- Ph.D (Full-Time)
- Ph.D (Part-Time)
- Certificate Courses
  - Personality Development
  - Entrepreneurship Development
  - Forensic Accounting
- UGC approved Career Oriented Programme – Tally ERP

Faculty Members:

Dr. S. Raja, M.Com., M.Phil., BGL., PGDCA., M.Sc (IT)., Ph.D., (Head)
Dr. K. Alagesan., M.Com., M.Phil., Ph.D.,
Sri. T. Venkatesan., M.Com., B.Ed., M.Phil., PGDCA.,
Dr. S. Pasupathi., M.Com., M.Phil., Ph.D.,
Dr. K. Karthikeyan., M.Com., M.Phil., B.Ed., PGDCA., Ph.D., M.B.A.,
Dr. K. Chellapandian., M.Com., M.B.A., M.Sc. (Psy.), M.Phil., B.Ed., PGDCA., DGT., Ph.D.,
Dr. S. Chandrasekaran, M.Com., M.Phil., PGDCA., Ph.D.,
Dr. C. Vadivel., M.Com., M.Phil., B.Ed., PGDCA., Ph.D.,
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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Residential & Autonomous – A Gurukula Institute of Life Training)
[Affiliated to Madurai Kamaraj University]

CBCS - DISTRIBUTION OF CREDIT

B.Com.
(For those who joined in June 2015 onwards)

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#### SCHEME OF EXAMINATION

(For those who joined in June 2016 and after)

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**TOTAL NUMBER OF HOURS** 180

**TOTAL NUMBER OF CREDIT** 140
VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234
Choice Based Credit System for B.Com.
SCHEME OF EXAMINATION
(For those who joined in June 2017 and after)

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**TOTAL**

**TOTAL NUMBER OF HOURS**

180

**TOTAL NUMBER OF CREDIT**

140
Department of Commerce  
Course: B.Com. - CBCS Syllabus – Semester – I  
(For those who joined in June 2014 and After)  

<table>
<thead>
<tr>
<th>PART – I: Language</th>
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<tr>
<td>Hours per week:</td>
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<td>Credit:</td>
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### उद्देश्यः –

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

वर्णमालाएँ (Alphabets) स्वर (Vowels)  
व्यंजन (Consonants)

#### UNIT-II

आधारक्रम (Half letters) बारहखड़ियाँ (Matharas)  
बिंदु अक्षर (Bindu letters)

#### UNIT-III

वारों के नाम (Name of Days)  
महीनों के नाम (Name of Months)

#### UNIT-IV

सुहोध हिंदी बोधिनी-1  
(Suhodh Hindi Bodhini -1  
(Lesson No.1-10)

#### UNIT-V

व्याकरण (Grammer)  
1. विधि (Imperative)  
2. सामान्य वर्तमानकाल (Simple Present Tense)  
3. ताकतिकवर्त मानकाल (Present Continuous Tense)  
4. सामान्य भविष्यत काल (Simple Future Tense)  
5. सामान्य भूतकाल (Simple Past Tense)

**Text Book**

सुहोध हिंदी पाठमाला-1 दक्षिणभारत हिंदी प्रचारसभा टीनगर चेन्नई- 600017.  
PART – II : English

Subject Title : FUNCTIONAL ENGLISH

<table>
<thead>
<tr>
<th>Subject Code: P2CE11</th>
<th>Hours Per Week: 4</th>
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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

SEMESTER – I  
(For those who joined in June 2016 and after)

**PART – III : Core Subject Theory**

<table>
<thead>
<tr>
<th>Subject Title : FINANCIAL ACCOUNTING – I</th>
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</table>

**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**


**UNIT-II**

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

**UNIT-III**

Final Accounts of Sole Trading Concerns. [21 Hours]

**UNIT-IV**

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) [21 Hours]

**UNIT-V**

Accounts of Non -Trading Concerns - Receipts and Payments - Income and Expenditure Account and Balance Sheet. [21 Hours]

**TEXT BOOK:**


**REFERENCE BOOKS:**

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. [15 Hours]

UNIT-IV

UNIT-V

Filing: Essentials of a Good Filing System – Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing [15 Hours]

TEXT BOOK:

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

PART – III : Core Subject Theory

<table>
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<th>Subject Title : PRINCIPLES OF MANAGEMENT</th>
<th>Subject Code: 04CT13</th>
<th>Hours Per Week: 5</th>
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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

UNIT-II

UNIT-III

UNIT-IV

UNIT-V
Coordination: Nature of Coordination – Problems of Coordination – Effective Coordination.

TEXT BOOK:

REFERENCE BOOKS:
SEMESTER – I  
(For those who joined in June 2016 and after)  

PART – III : Allied Subject Theory  

<table>
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<tr>
<th>Subject Title : MANAGERIAL ECONOMICS</th>
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</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 – I  
(For those who joined in June 2014 and after)

<table>
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<tr>
<th>PART – IV : Non Major Elective</th>
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<tbody>
<tr>
<td><strong>Subject Title :</strong> FUNDAMENTALS OF FINANCIAL ACCOUNTING</td>
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<td><strong>Subject Code:</strong> 04NE11</td>
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**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**  
[6 Hours]

**TEXT BOOK:**

**REFERENCE BOOKS:**
PART- IV: Language Tamil Subject

<table>
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அட்டக: 1
தமிழ் நபருக்கள் - குறுகு நபருக்கள் - நிறுவகம் - முக்கியமான நபருக்கள்.

அட்டக: 2
தமிழ் கரியப்படுத்துகிறது - நிறுவகம் - கரியப்படுத்துகிறது பருவாக்கத்தில்

அட்டக: 3
கரி நிறுவகம், முக்கியமான நிறுவகம் - முக்கியமான நிறுவகம்

அட்டக: 4
கரி நிறுவகம் - கூட்ட நிறுவகம் நிறுவகம் - முக்கியமான நிறுவகம்

அட்டக: 5
கரி நிறுவகம் - முக்கியமான - முக்கியமான - முக்கியமான

பாத்திரம்  காரண:
1. கூட்ட கரிய நுழைவு விளக்கம்? - முக்கியமான நிறுவகம்
2. கரியாளர் கரியப்படுத்த விளக்கம், பெரும் நிறுவகம், முக்கியமான நிறுவகம், முக்கியமான
3. கரிய நிறுவகத் தமிழ் விளக்கம், மையங்கற்ற உறுப்பினர்கள்
பாதிவ்–IV –Non Major Elective - Tamil

(2014-2015 ஆண்டு கல்விப்பரவலை பதிவு (தற்கால கல்விக்குறிப்பிட்டு முறைக் கல்விக் குழுப்பாடு)

PART- IV: Language Tamil Subject

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முடு: 1

முறையீடுகள் - செய்ய முறையீடு - அம்மனது முறையீடு

முடு: 2

முறையீடுகள் - செய்ய முறையீடு - புதுமை தொடர்பான

முடு: 3

முறையீடுகள் - குற்றுக் குறுக்கள் - பயின்றான - ராணா குறிச்சியில் - சிறுகையைக் குறிப்பிட்டு

முடு: 4

சந்தக தேசியப், இந்து தேசியப் - தேசியப் பார்வை

முடு: 5

சந்தக தேசியப் - கல்வி செய்யல் தேசியப் - தேசியப் பார்வை

பார்வைத் தலை:

1. முறையீடுகள். முறையீடுகள்
2. முறையீடு தேசியப் பார்வை, தேசியப் பார்வைகள்
3. பார்வை செய்யல் செய்யலின் புர்வகின்று. செய்யல், முறையீடு
SEMESTER – II  
(For those who joined in June 2014 and After)

PART – I : Language

<table>
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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  मिश्रित संख्याएं(Numericals)लिंग(Gender)वर्ग(Number)  
(1-50 with Fractions)

UNIT-III  व्याकरण(Grammer)  
1 अपूर्ण भूतकाल(Past Continuous Tense)  
2 आसन्न भूतकाल(Present Perfect Tense)  
3 पूर्ण भूतकाल(Past Perfect Tense)  
4 The Use of “के”  
5 The Use of “क”  
6 The Use of “कु”

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 दक्षिण भारत हिंदी प्रचार सहा टीनगर चेन्नई–600017.  
(For those who joined in June 2014 and after)

<table>
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**Objectives:**
- 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

Total number of hours per semester: 45 Hrs

**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. The Birthmark
  2. The Lady or the Tiger?
  3. The Ransom of Red Chief
  4. The Purloined Letter

**Unit – II**


**Unit – III**

**Language Study**

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


**Unit – IV**

**Composition**

- Letter writing – Informal Letters
- Descriptive Writing

- Hints Development
- Extensive reading – Self study

**Unit – V**

**Extensive Reading: Short Stories**
SEMESTER – II
(For those who joined in June 2014 and after)

PART – III : Core Subject Theory

| Subject Title : FINANCIAL ACCOUNTING – II |
|------------------|-----------------|-------------------|
| Subject Code: 04CT21 | Hours Per Week: 7 | Credit: 5 |
| Sessional Marks: 25 | Summative Marks: 75 | Total Marks: 100 |

OBJECTIVES:
- To enable the students to acquire the knowledge of 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>
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<tr>
<th>PART – III : Core Subject Theory</th>
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<tbody>
<tr>
<td>Subject Title : BANKING THEORY, LAW &amp; PRACTICE</td>
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<td>Subject Code: 04CT22</td>
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<td>Sessional Marks: 25</td>
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OBJECTIVES:
- To familiarize the 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 and Negotiable Instrument Act 1881.

UNIT–I
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
Banker and Customer – Definition – General and Special relationship.

UNIT–III
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

UNIT–V
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:
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 understand 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
   e) 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
10 Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

TEXT BOOK:

REFERENCE BOOKS:

<table>
<thead>
<tr>
<th>SEMESTER – II</th>
</tr>
</thead>
<tbody>
<tr>
<td>(For those who joined in June 2016 and after)</td>
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<table>
<thead>
<tr>
<th>Subject Title</th>
<th>ENTREPRENEURSHIP DEVELOPMENT</th>
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<td>Summative Marks</td>
<td>75</td>
</tr>
<tr>
<td>Total Marks</td>
<td>100</td>
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</table>

**OBJECTIVES:**

- To enable the students to understand the concept of entrepreneurship.
- To expose the students to analyze the environment for potential business opportunities.
- To equip the students to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise.

**UNIT-I**

[18 Hours]
Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs – Kinds of Entrepreneurs
Factors Affecting Growth of Entrepreneurship – Internal, External, Socio, Demographic, Political and Economic – Motivation – Motivation Theories – Motivation Factors

**UNIT-II**

[18 Hours]

**UNIT-III**

[18 Hours]

**UNIT-IV**

[18 Hours]

**UNIT-V**

[18 Hours]

**TEXT BOOK:**

**REFERENCE BOOKS:**

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

PART – IV : Non Major Elective

<table>
<thead>
<tr>
<th>Subject Title: ELEMENTS OF INCOME TAX</th>
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<tr>
<td>Subject Code: <strong>04NE21</strong></td>
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<td>Sessional Marks: 25</td>
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OBJECTIVES:
- To impart the knowledge of basic concepts of income tax law to the students.
- To equip the students with the application of income tax rules under various heads of income.
- To familiarize the students with the provisions of income tax law for assessment of income.

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

UNIT-II
Heads of Income. [6 Hours]

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

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

UNIT-V
Assessment Procedure. [6 Hours]

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

REFERENCE BOOKS: (Current Edition Relevant to the Assessment Year)

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- IV: Language Tamil Subject

Subject Title: முதல் அருங்கீழியம் ஆசிரியம்

Subject Code: LTNE2A

Seasonal Marks: 25

Total Marks: 100

1. கூறும் தலையை - (பதிவுச் செய்தியுடன் ஒருச் சட்டம்) அலுவலகத்தில்

2. பலகையை - பொதுநிறுவன தலையை - கல்வியியல் பிரிவு இயங்குகள் -

3. முனைவுத்தியால் வாழ்க்கை தொகுப்பு ஒ.வ. போனவு பார்வைகள் -

4. பொறியியல் பொறியியல் - கூறு செய்யக்கூறு - தொகுப்பு பார்வை -

5. நூற்றாண்டு பார்வை, நிகழ்ச்சி பார்வை அலுவல

PART- IV: Language Tamil Subject

Subject Title: முதல்: 2-சிட்டுமுகம் -சிட்டு கூறுகள் தமிழ் திறனையல்

Subject Code: LTNE2B

Seasonal Marks: 25

Total Marks: 100

1. கூறுகள் - கூறுகள் பெரும் சிற்றகம் - கூறுகள் கூறுகள் -

2. முனைவுத்தியால் - வாழ்க்கையை - நூற்றாண்டு பாரிசைகள்

3. முனைவுத்தியால் - வாழ்க்கையை - நூற்றாண்டு பாரிசைகள்

4. நூற்றாண்டு பார்வை

5. நூற்றாண்டு பார்வை

பற்றிய பெருக்கு:
1. பொறியியல் சிட்டுமுகம்:நான், நடவுதல் தகைக்கு ஆப்பர் கூறுகள்,

2. முனைவுத்தியால் அலுவல, நிகழ்ச்சி பாரிசைகள்
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]

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

<table>
<thead>
<tr>
<th>PART – I : Core Subject Theory</th>
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<tbody>
<tr>
<td>Subject Title: BUSINESS HINDI - I</td>
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<tr>
<td>Subject Code: P1LH31</td>
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<td>Sessional Marks: 25</td>
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UNIT 1.

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.छठी पत्र 2. पुस्तकों के लिए आदेश
3. आवेदन पत्र 4. विदेशीती पत्र [12 Hours]

UNIT 5.

अनुवाद अभ्यास

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

समझदारी (गद्यांश)

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

पाद्य पुस्तकें : दक्षिण (प्रणोत्तर सहित प्राथमिक पाद्य 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.
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
Partnership Accounts – Past Adjustment and Guarantee – Admission of a New Partner – Retirement and Death of a Partner.

UNIT-II
Joint Life Policy – Dissolution of Firms – Piecemeal Distribution of Assets.

UNIT-III

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

UNIT-V
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>
<tr>
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<td>Subject Code: 04CT32  Hours per week: 5  Credit: 4</td>
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<td>Sessional Marks: 25  Summative Marks: 75  Total Marks: 100</td>
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</tbody>
</table>

OBJECTIVES:
➢ To equip the students with the provisions of Income Tax Act, 1961 amended up-to-date.
➢ To enable the students to identify exempted income.
➢ To impart the knowledge of residential status and tax liabilities.
➢ To familiarize the 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 2017 and after)

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OBJECTIVES:
➢ To equip the 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]
Determination of Residential Status and Tax Liabilities – Incidence of Tax.

UNIT-III [15 Hours]
Incomes which do not form part of Total Income. (Exempted Incomes – u/s 10)

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)
8. 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)

PART – III : Core Subject Theory

<table>
<thead>
<tr>
<th>Subject Title: COMPANY LAW AND SECRETARIAL PRACTICE</th>
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<td>Subject Code: 04CT33</td>
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<tr>
<td>Sessional Marks: 25</td>
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</table>

OBJECTIVES:
- To enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to corporate entities.
- To impart the knowledge on formation of company, documents required and Acts pertaining to it in the formation process of a company.
- To enable the students to get familiarized with the regulatory framework for companies in India.

UNIT-I
Joint Stock Companies – Meaning – Different Types- Different stages in the Formation of a Company under the Companies Act, 2013. [15 Hours]

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

UNIT-III

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

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

TEXT BOOK:
REFERENCE BOOKS:

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

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<td>Summative Marks: <strong>75</strong></td>
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<td>Total Marks: <strong>100</strong></td>
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</table>

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 the students to understand the elements of the marketing mix, product mix, and promotion mix.

UNIT-I
Marketing – Definition, Meaning and Importance. [18 Hours]

UNIT-II

UNIT-III
Facilitating Functions – Standardization – ISI – Agmark – Financing – Marketing Risks and Coverage. [18 Hours]

UNIT-IV

UNIT-V
Promotion – Advertising – Advertisement Media – Media Selection – Advertisement Copy – Sales Promotion – Personal Selling – Salesmanship – Qualities of a Good Salesman. [18 Hours]

TEXT BOOK:

REFERENCE BOOKS:

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

<table>
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<th>PART – IV : Skill Based Subject</th>
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<tr>
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</table>

**OBJECTIVES:**

➢ To enable the students to acquire the basic mathematical skills.
➢ To prepare the students to face the competitive examinations.

**UNIT-I**
Numbers System – HCF & LCM of Numbers – Decimal - Fractions – Simplification – Square Roots & Cube Roots. [6 Hours]

**UNIT-II**
Average – Problems on Numbers – Problems on Ages – Percentage – Profit & Loss – Ratio and Proportion. [6 Hours]

**UNIT-III**
Partnership – Chain Rule – Time & Work – Time & Distance – Pipes & Cistern. [6 Hours]

**UNIT-IV**
Problems on Trains – Boats & Streams – Allegation or Mixture – Simple & Compound interest. [6 Hours]

**UNIT-V**
Areas – Volume & Surface Areas - Calendar Clocks – Stocks & Shares – True Discount – Banker’s Discount – Odd Man Out & Series. [6 Hours]

**TEXT BOOK:**

*Dr.R.SAggarwal- Quantitative Aptitude*, S.Chand & Co. Ltd.Ram Nagar New Delhi, 2014.
PART – I :  Core Subject Theory

Subject Title : BUSINESS HINDI - II

<table>
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UNIT 1. 1. व्याकरण : सूची बोध हिन्दी रचना–1 (पाठ 11 से 20 तक)
2. वाक्यों को जोड़ने
3. वाच्य बदलांते (सिंहं कर्मवाच्य से कर्मवाच्य)
4. गिनती (51–100 के साथ 1/4, 1/2, 3/4) [12 Hours]

UNIT 2. गद्य : सूची बोध हिन्दी पाठमाला–1 (पाठ 6–9 तक) [12 Hours]

UNIT 3. पद्य : सूची बोध हिन्दी पाठमाला–1 (पाठ 5–9 तक) [12 Hours]

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

UNIT 5. नोटों का प्रस्ताव करना (पाठ 1–10 मिलाना)

अनुवाद अभ्यास
सूची बोध हिन्दी रचना–1 (पाठ 6–10) (हिन्दी से तमिल या अंग्रेजी)
सूची बोध हिन्दी रचना–1 (पाठ 6–10) (तमिल या अंग्रेजी से हिन्दी)

समकालीन (गद्यवाण) : सूची बोध हिन्दी पाठमाला–1 (कहानियों से) (पाठ 5–9) पाठ्य पुस्तकें [12 Hours]

दक्षिण (प्रणोदन साहित्य प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010
1. सूची बोध हिन्दी पाठमाला–1 (दक्षिण भारत हिन्दी प्रचार सभा, चेंने–17)
2. सूची बोध हिन्दी रचना–1 (दक्षिण भारत हिन्दी प्रचार सभा, चेंने–17)

निर्देश पुस्तकें
1. हिन्दी व्याकरण–भाग 1, प्रकाशित वर्ष : 2012
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)

PART – III : Core Subject Theory

| Subject Title : CORPORATE ACCOUNTING |
|-------------------------------|-------------------------------|-------------------------------|
| Subject Code: 11CT41          | Hours per week: 7             | Credit: 5                     |
| Sessional Marks: 25           | Summative Marks: 75           | Total Marks: 100              |

OBJECTIVES:

- To familiarize the students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- To enable the 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:
New Delhi, 2013

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

PART – III : Core Subject Theory

<table>
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<tr>
<th>Subject Title :</th>
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</tr>
<tr>
<td>Total Marks:</td>
<td>100</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 the knowledge of clubbing of income and set-off and carry forward of losses.
- To equip the students with the assessment of individual – assessment of firm.
- To gain the knowledge of deductions, tax authorities and assessment procedure.

UNIT-I
Computation of Profits and Gains from Business / Profession – Capital Gains.

UNIT-II
Income of other Persons including Assessee’s Total Income -Aggregation of Incomes and Set-off and Carry Forward of Losses.

UNIT-III
Deductions from Gross Total Income.

UNIT-IV
Assessment of Individual – Assessment of Firm.

UNIT-V
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 up to 6 months prior to the date of examination is to be followed

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

<table>
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<tr>
<td>Summative Marks: 75</td>
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<tr>
<td>Total Marks: 100</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 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** [15 Hours]

**UNIT-II** [15 Hours]

**UNIT-III** [15 Hours]

**UNIT-IV** [15 Hours]

**UNIT - V** [15 Hours]

**TEXT BOOK:**

**REFERENCE BOOKS:**

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

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<thead>
<tr>
<th>PART – III : Allied Subject Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code: 04AT41</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

**OBJECTIVES:**
- To enable the students to learn the statistical methods and their applications in commerce.
- To acquire the knowledge on the 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]

**TEXT BOOK:**
REFERENCE BOOKS:

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

<table>
<thead>
<tr>
<th>Subject Code: 04SB41</th>
<th>Hours per week: 2</th>
<th>Credit: 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
<td>Total Marks: 100</td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To enable the students to acquire the basic Reasoning ability.
- To prepare the students to face the competitive examinations.

UNIT-I
Verbal Reasoning - General Mental Ability: - Series completion, Analogy, Classification – Coding & Decoding – Blood Relations – Puzzle Test – Direction Sense Test.  
[6 Hours]

UNIT-II
[6 Hours]

UNIT-III
[6 Hours]

UNIT-IV
Non Verbal Reasoning: - Data Interpretation – Line Graphs - Bar Graphs - Pie Charts and Tabulation.  
[6 Hours]

UNIT-V
Non Verbal Reasoning: - Series - Analogy - Odd man Out.  
[6 Hours]

TEXT BOOK:
1. Dr.R.S. Aggarwal Quantitative Aptitude, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2016.(Unit-IV)
**SEMINAR – IV**
(For those who joined in June 2015 and after)

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>COMMERCE FOR COMPETITIVE EXAMINATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code</td>
<td>04SB51</td>
</tr>
<tr>
<td>Hours per week</td>
<td>2</td>
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<tr>
<td>Credit</td>
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<td>Sessional Marks</td>
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<tr>
<td>Summative Marks</td>
<td>--</td>
</tr>
<tr>
<td>Total Marks</td>
<td>100</td>
</tr>
</tbody>
</table>

**OBJECTIVES:**
- To create awareness among the students, about various competitive examinations.
- To plan and conduct coaching and training programmes for successful participation in the competitive examination.
- To prepare and improve the skills of the students in commerce.

**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, relationships, concepts, arithmetical reasoning, verbal and figure classification, arithmetical number series etc.

**UNIT – IV**
[6 Hours]
*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**
[6 Hours]
*General Awareness:* This unit is designed to test knowledge of current events and of such matters of every day 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:**

<table>
<thead>
<tr>
<th>PART – II: English</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subject Title:</strong> ENGLISH FOR CAREER DEVELOPMENT</td>
</tr>
<tr>
<td><strong>Subject Code:</strong> P2LE51 &amp; P2CE51</td>
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<tr>
<td><strong>Hours Per Week:</strong> 4</td>
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<td><strong>Credit:</strong> 2</td>
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<td><strong>Summative Marks:</strong> 75</td>
</tr>
<tr>
<td><strong>Total Marks:</strong> 100</td>
</tr>
</tbody>
</table>

**Objectives:**

- To make the students face Competitive Examinations with confidence
- To train the 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
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 techniques for each element of cost.
➢ To help the students understand the procedure to calculate the cost of 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:

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

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subject Title:</strong> GOODS AND SERVICES TAX LAW</td>
</tr>
<tr>
<td><strong>Subject Code:</strong> 04CT52</td>
</tr>
<tr>
<td><strong>Sessional Marks:</strong> 25</td>
</tr>
</tbody>
</table>

**OBJECTIVES:**
- To equip the students with the provisions of GST Law & Practice.
- To impart knowledge of Levy, Input Tax Credit, Registration and Tax Invoice.
- To familiarize students to Returns, Payment of Tax and Accounts and Records.

**UNIT-I**


**UNIT-II**

*Levy of and Exemption from Tax:* Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax.  

*Time, Value and Place of Supply:* Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply. (18 Hours)

**UNIT-III**

*Input Tax Credit:* Eligibility and conditions for taking input tax credit - Apportionment of credit and blocked credits - Availability of credit in special circumstances - Recovery of Input Tax Credit and Interest thereon - Taking input tax credit in respect of inputs sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

*Registration:* Registration - Registration Forms and Process - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration. (18 Hours)

**UNIT-IV**

*Tax Invoice, Credit and Debit Notes:* Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes.  

*Returns:* Furnishing details of outward supplies - Furnishing details of inward supplies - Returns - First Return - Claim of input tax credit and provisional acceptance thereof - Matching, reversal and reclaim of input tax credit - Matching, reversal and reclaim of reduction in output tax liability -
Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers.

UNIT-V
Payment of Tax: Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax credit.

Refunds: Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund.

Accounts and Records: Accounts and other records - Period of retention of accounts.

TEXT BOOK: (Current Edition)

REFERENCE BOOKS: (Current Edition)

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

PART – III : Elective Subject

<table>
<thead>
<tr>
<th>Subject Title : INCOME TAX LAW AND PRACTICE III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code: 04EP1B</td>
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<tr>
<td>Sessional Marks: 25</td>
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</table>

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
Assessment of HUF and Companies.

UNIT-II
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

UNIT-IV

UNIT-V

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 80% and 20% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

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

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
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</thead>
<tbody>
<tr>
<td>Subject Code: 04EP1A</td>
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<tr>
<td>Sesssional Marks: 25</td>
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</table>

OBJECTIVES:
- To enable the students to understand the 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 students with Electronic Data Interchange.

UNIT-I
Introduction to Internet:

UNIT-II
Introduction to Electronic Commerce:

UNIT-III
Elements of Electronic Commerce Framework:

UNIT-IV
Electronic Data Interchange (EDI):
Definition of EDI – EDI Applications to Business – EDI: Legal, Security and Privacy Issues - EDI software implementation- Internal Information System- supply chain Management (SCM) [18 Hours]

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. [18 Hours]

**TEXT BOOK:**

**REFERENCE BOOKS:**

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**SEMESTER – V**
(For those who joined in June 2014, 2015 and after)

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
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</thead>
<tbody>
<tr>
<td><strong>SUBJECT TITLE:</strong> ADVANCED CORPORATE ACCOUNTING</td>
</tr>
<tr>
<td>Subject Code: 04EP2A</td>
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<tr>
<td>Sessional Marks: 25</td>
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</tbody>
</table>

**OBJECTIVES:**
- To familiarize the students with the accounting treatment of holding companies.
- To enable the students to prepare the final accounts of banking and insurance companies.
- To understand the procedure for the 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 – V
(For those who joined in June 2016 and after)

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Subject Title : ADVANCED CORPORATE ACCOUNTING</td>
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OBJECTIVES:
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➢ To understand the procedure for the 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]

UNIT-IV [21 Hours]

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:**

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

<table>
<thead>
<tr>
<th>Part – IV : Common Subject Theory</th>
<th>Subject Title : Environmental Studies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code: <strong>ESUG51</strong></td>
<td>Hours per week: <strong>2</strong></td>
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<tr>
<td>Sessional Marks: <strong>25</strong></td>
<td>Credit: <strong>2</strong></td>
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<tr>
<td>Summative Marks: <strong>75</strong></td>
<td>Total Marks: <strong>100</strong></td>
</tr>
</tbody>
</table>

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

**Unit-I**

6 hrs
Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.

**Unit-II**

6 hrs
Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids

**Unit-III**

6hrs
Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation

**Unit-IV**

6 hrs

**Unit-V**

6hrs

Text books

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

SEMESTER – V
(For those who joined in June 2016 and after)

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>BUSINESS MATHEMATICS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code</td>
<td>04SB51</td>
</tr>
<tr>
<td>Hours per week</td>
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<td>Credit</td>
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<td>Sessional Marks</td>
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<tr>
<td>Summative Marks</td>
<td>75</td>
</tr>
<tr>
<td>Total Marks</td>
<td>100</td>
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</tbody>
</table>

OBJECTIVES:

➢ To enable the students to acquire knowledge of business mathematics.
➢ To expose the students to apply mathematical knowledge to solve modern business problems.

UNIT-I
Set Theory – Functions and Relations [6 Hours]

UNIT-II
Surds & Radicals and Powers & Indices [6 Hours]

UNIT-III
Permutations & Combinations and Equations [6 Hours]

UNIT-IV
Sequence and Series [6 Hours]

UNIT-V
Probability [6 Hours]

TEXT BOOK:

REFERENCE BOOKS:

<table>
<thead>
<tr>
<th>Subject Title: ENGLISH FOR PROFESSIONAL EXCELLENCE</th>
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<tbody>
<tr>
<td>Subject Code: P2LE61</td>
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<tr>
<td>Hours per week: 1</td>
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<tr>
<td>Summative Marks: 75</td>
</tr>
<tr>
<td>Total Marks: 100</td>
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</tbody>
</table>

Objectives:
- To make the students face Competitive Examinations with confidence
- To prepare the students to face interviews
- To make the students familiar with books and authors in English literature
- To make the students prepare resume
- To motivate the 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
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 the knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

UNIT-I


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

UNIT-II

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

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

Semester – 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 Code: <strong>04CT61</strong></td>
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<td>Sessional Marks: <strong>25</strong></td>
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<td>Summative Marks: <strong>75</strong></td>
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<td>Total Marks: <strong>100</strong></td>
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</tbody>
</table>

Text Book

*Objective English for Competitive Examinations*, Hari Mohan Prasad

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)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Practical</th>
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</thead>
<tbody>
<tr>
<td>Subject Title : <strong>FINANCIAL ACCOUNTING USING TALLY</strong></td>
</tr>
<tr>
<td>Subject Code : <strong>04CP62</strong></td>
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<td>Sessional Marks : <strong>40</strong></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 transactions 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)

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title : MANAGEMENT ACCOUNTING</td>
</tr>
<tr>
<td>Subject Code: 04EP3A</td>
</tr>
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<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 the students with the managerial applications of marginal costing, standard costing and budget.
➢ To acquaint the students with the management accounting techniques that facilitate 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:

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

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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</thead>
<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 and benefits to the economy.
➢ To identify the importance of diverse facets of the services in the development of Indian financial system.

UNIT-I [18 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 [18 Hours]


UNIT-III [18 Hours]


UNIT-IV [18 Hours]

63
VENTURE CAPITAL: Meaning - Features - Growth of Venture Capital - Mechanism - Types - Benefits - Depository Services – Advantages - NSDL - CDSL

UNIT V [18 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:

SEMMETER – 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 Title: Value Education</td>
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<table>
<thead>
<tr>
<th>Subject Code: VEUG61</th>
<th>Hours per week: 2</th>
<th>Credit: 2</th>
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<tr>
<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
<td>Total Marks: 100</td>
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</table>

UNIT I: The heart of Education:

UNIT II: The Value of Body and Life Energy
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
Effects of good vibrations – Make Blessing a Daily Habit

UNIT IV: Moralisation of Derive
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

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

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SEMIESTER – 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: ACCOUNTING STANDARDS and IFRS</td>
</tr>
<tr>
<td>Subject Code: 04SB41</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</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 2015 and after)

<table>
<thead>
<tr>
<th>PART – IV : Skill Based Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title : COMPUTER AWARENESS</td>
</tr>
<tr>
<td>Subject Code: <strong>04SB62</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
</tr>
</tbody>
</table>

OBJECTIVES:
- To enable the students to acquire the basic knowledge of computer.
- To prepare the students to face the competitive examinations.

UNIT-I
Fundamentals of Computers – Operating System Concepts – Computer Hardware &Software. [6 Hours]

UNIT-II
Microsoft Word, and Excel short-cut keys [6 Hours]

UNIT-III
Microsoft Power Point and Access short-cut keys [6 Hours]

UNIT-IV
Internet and Networks Systems [6 Hours]

UNIT-V
Basic Security Concepts - Latest Technologies [6 Hours]
TEXT BOOK:
Study Materials Prepared and Issued by the Department

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

PART – IV : Skill Based Subject

<table>
<thead>
<tr>
<th>Subject Title :</th>
<th>MARKETING APTITUDE AND GENERAL AWARENESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code:</td>
<td>04SB63</td>
</tr>
<tr>
<td>Hours per week:</td>
<td>2</td>
</tr>
<tr>
<td>Credit:</td>
<td>2</td>
</tr>
<tr>
<td>Sessional Marks:</td>
<td>25</td>
</tr>
<tr>
<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 the basic marketing ability.
➢ To prepare the students to face the competitive examinations.

UNIT-I

[6 Hours]

UNIT-II
Banking:- Banking terms – Awards - Abbreviations used in Banking Sector - Banking Terminology - Banking Transaction devices - Books and Authors – Budget - Current events - Economy concepts related Banks - Five Years Plan - National and International affairs - Persons in News.

[6 Hours]

UNIT-III

[6 Hours]
UNIT-IV

Economics:- Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Revenue Analysis, Average Revenue and Marginal Revenue - Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly. [6 Hours]

UNIT-V

General Knowledge:- Knowledge of Current Events – sports – History Geography and Culture – Indian Constitution – New Technology and researches – News on India and Neighboring Countries. [6 Hours]

TEXT BOOK:

Study Materials Prepared and Issued by the Department

SEMESTER – VI
(For those who joined in June 2017 and after)

<table>
<thead>
<tr>
<th>PART – III : Skill Based Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title : INSURANCE PRACTICE</td>
</tr>
<tr>
<td>Subject Code: 04SB61</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

OBJECTIVES:

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

UNIT–II


UNIT–II


UNIT–III

Procedure for effecting life insurance policies – Documents required – Nomination and Assignment - Settlement of claims

UNIT - IV
Fire Insurance – meaning and definition – kinds of fire policies - procedure for taking a fire insurance policy – Settlement of claims.


UNIT – V

TEXT BOOK:

REFERENCE BOOKS:

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

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

UNIT-I:

UNIT – II:

UNIT – III:

UNIT – IV:

UNIT – V:
**Introduction to NSS:** Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme – Adventure Programme – National Days and Celebrations.(Applicable to NSS Students)

(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.

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**DEPARTMENT OF COMMERCE**

**Certificate Course**

(For those who joined in June 2015 and after)

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

| SubjectCode: **CC04CG** | Hours per week:**2** | Total Marks: **100** |

**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

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

PART – VI

<table>
<thead>
<tr>
<th>Subject Title: FORENSIC ACCOUNTING</th>
</tr>
</thead>
<tbody>
<tr>
<td>SubjectCode: CC04FA</td>
</tr>
</tbody>
</table>


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

Inventory Frauds: Misappropriation Schemes – Financial Statement Schemes – Red Flags of Inventory Frauds – Best Practices to avoid Inventory Frauds.


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