

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(AUTONOMOUS)
(Re-accredited with 'A' grade by NAAC)
(Affiliated to Mother Teresa Women's University, Kodaikanal)
PALANI.



**SYLLABUS FOR
BACHELOR OF COMMERCE (CA)**

2016 Onwards

1. OBJECTIVES

- To impart knowledge in various Branches of Commerce like Banking, Insurance, Marketing, Auditing and Communication.
- To encourage the students to become professionals like Chartered Accountants, Cost Accountants, Company Secretaries and Business Executives.
- To introduce more computer related papers to face the competitive world.
- To equip the students with advanced computer technologies.
- To prepare the students to appear for competitive examinations.
- To enhance managerial skills for self-employment.

2. ELIGIBILITY FOR ADMISSION

- Candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Govt. of TamilNadu or any other Examination accepted by the Syndicate as equivalent there to with Accountancy and Commerce as their main subjects.

3. DURATION OF THE COURSE

The students will undergo the prescribed course of study for a period of not less than three academic years (Six Semesters).

4. MEDIUM OF INSTRUCTION : English

5. ELIGIBILITY FOR DEGREE

- Candidates will be eligible if they complete the course with the required credits and pass in the prescribed examinations.
- The candidate requires 75% of attendance to attend the semester examinations.
- Three internal test will be conducted and the best two will be considered for the internal mark consolidation.

6. EVALUATION

Evaluation of the candidates shall be made through internal and external assessment. The ratio of internal and external assessment should be 25:75.

The break-up of internal assessment shall be as follows.

1. Test	-	15
2. Seminar	-	5
3. Assignment	-	5
Total		25

7. PASSING REQUIREMENT

- The passing minimum is 40 per cent (both internal and external) in each paper.
- To complete the course the students should gain the prescribed credits i.e., 140 credits.

8. QUESTION PAPER PATTERN

Core, Allied and Elective Papers

Summative Examination

Duration : 3 Hrs

Total Marks : 75 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	15 questions to be answered (no choice)	15 x 1 = 15
B	Paragraph about 1 ½ page	5 questions (either or pattern)	5 x 6 = 30
C	Paragraph about 3 pages	3 out of 5 questions	3 x 10 = 30
		Total	75

Internal Question Paper Pattern

Duration : 1 Hr

Total Marks : 15 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	4 questions to be answered (no choice)	4 x 1 = 4
B	Paragraph about 1 page	1 out of 2 questions	1 x 4 = 4
C	Essay Type – about 3 pages	1 out of 2 questions	1 x 7 = 7
		Total	15

SBC and NME Papers

Summative Examination

Duration : 3 Hrs

Total Marks : 75 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	15 questions to be answered (no choice)	15 x 1 = 15
B	Paragraph about 1 ½ page	5 out of 7 questions	5 x 6 = 30
C	Paragraph about 3 pages	3 out of 5 questions	3 x 10 = 30
Total			75

Internal Question Paper Pattern

Duration : 1 Hr

Total Marks : 15 Marks

Section	Type	No. of questions to be answered	Marks
A	Objective	4 questions to be answered (no choice)	4 x 1 = 4
B	Paragraph about 1 page	1 out of 2 questions	1 x 4 = 4
C	Essay Type – about 3 pages	1 out of 2 questions	1 x 7 = 7
Total			15

9. PROJECT

Group project has been introduced as a Skill Based Subject (SBS) in the sixth semester with internal evaluation.

Report = 75 Marks : Viva-Voce = 25 Marks

10.COMMERCIAL PRACTICES - EVALUATION PATTERN

Report = 50 Marks: Attendance = 25 Marks: Viva-Voce = 25 Marks.

11.ENGLISH FOR COMMERCE - EVALUATION PATTERN

ORAL PRACTICAL = 100Marks

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI
PG AND RESEARCH DEPARTMENT OF COMMERCE
B.COM (CA)
(for those who joined in June 2016)

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
I	Part – I	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core – 1	Financial Accounting -I		5	4	25	75	100
	Core – 2	Business Organisation		5	4	25	75	100
	Allied - 1	Office Automation -Lab		5	5	40	60	100
Part – IV								
SBC	English for Commerce – I		2	2	25	75	100	
Value Education	Yoga Practical		1	-				
	Total			30	21			600
II	Part – I	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core – 3	Financial Accounting - II		5	4	25	75	100
	Core – 4	Business Communication		5	4	25	75	100
	Allied - 2	Web Designing - Lab		5	5	40	60	100
Part – IV								
SBC	English for Commerce – II		2	2	25	75	100	
Value Education	Yoga - Theory		1	2	25	75	100	
	Total			30	23			700

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
III	Part – III							
	Core – 5	Partnership Accounting		6	4	25	75	100
	Core – 6	Business Statistics		6	4	25	75	100
	Core – 7	Banking Theory Law and Practice		5	3	25	75	100
	Core – 8	Programming in C - Theory		4	3	25	75	100
	Allied - 3	Programming in C - Lab		5	5	40	60	100
III	Part – IV							
	SBC	Entrepreneurship Development		2	2	25	75	100
	NME - 1	Stock Market Practices		2	2	25	75	100
		Total		30	23			700
IV	Part – III							
	Core – 9	Cost Accounting		6	4	25	75	100
	Core – 10	Business Mathematics		6	4	25	75	100
	Core – 11	Business Management		6	4	25	75	100
	Core – 12	Multimedia - Lab		5	3	40	60	100
	Allied - 4	Business Accounting with Tally - Lab		5	5	40	60	100
	Part – IV SBC	Stock Market Practices		2	2	25	75	100
	Part – V	Extension Activities		-	1			100
		Total		30	23			700

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
V	Part – III							
	Core - 13	Income Tax Law and Practice - I		7	5	25	75	100
	Core – 14	Corporate Accounting - I		6	4	25	75	100
	Core – 15	Principles of Marketing		5	4	25	75	100
	Elective – 1	Relational Database Management System - T		5	5	25	75	100
	Elective - 2	Relational Database Management System - L		5	5	40	60	100
	Part – IV SBC	Commercial Practices		2	2	75	25	100
		Total		30	25			600
VI	Part – III							
	Core - 16	Income Tax Law and Practice - II		6	5	25	75	100
	Core – 17	Management Accounting		7	5	25	75	100
	Core – 18	E-Commerce		6	4	25	75	100
	Elective - 3	Visual Basic - Lab		5	5	40	60	100
	Part – IV SBC	Group Project		2	2	25	75	100
	EVS	Environmental Studies		2	2	25	75	100
NME - 2	Basics of Consumerism		2	2	25	75	100	
		Total		30	25			700

Total Marks : 4000

Total Credit : 140

SEMESTER I
PART III – CORE PAPER -1
FINANCIAL ACCOUNTING – I

Sub Code :

5Hrs/75 Hrs
Credit: 4

Objectives :

To enable the learners to

1. Understand the basic concepts of accountancy
2. Acquaint themselves with the various methods of accounting practices.

UNIT I

Meaning – Definition – Objectives – Accounting Concepts and Conventions -
Methods of Accounting – Rules of Double Entry System - Journal, Ledger. **(15 Hrs)**

UNIT II

Subsidiary Books – Cash Book, Petty Cash Book- Bank Reconciliation Statement.
(15 Hrs)

UNIT III

Trial Balance – Meaning – Objectives - Reasons for Preparation of Trial Balance –
Rectification of Errors. **(15 Hrs)**

UNIT IV

Final accounts of Sole Trading Concerns – Adjustments – Closing stock,
outstanding expenses, prepaid expenses, Accrued income, income received in advance,
depreciation, interest on drawings, bad debts, loss of stock by accident, fire etc., -
Provision for Doubtful Debts – Provision for Discount on Debtors and Creditors.
(15 Hrs)

UNIT V

Depreciation –Meaning –Definition- Different Methods of Providing Depreciation
– Straight Line, Diminishing Balance, Annuity, Sinking Fund and Insurance Policy
method. **(15 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Financial Accounting - T.S.Reddy, &A.Murthy
MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Principles of
Accountancy - K.L.Nagarajan, N.Vinayakam, P.L.Mani,
Eurasic Publishing House Ltd, New Delhi
2. Advanced Accountancy - R.S.N Pillai and Bagavathi,
Konark PublishersPvtLtd,New Delhi.
3. Advanced Accountancy - S.P Jain , K.L Narang,
KalyaniPublishers,Delhi

SEMESTER I
PART III – CORE PAPER -2
BUSINESS ORGANISATION

Sub Code :

5Hrs/75Hrs

Credit: 4

Objectives :

To enable the learners to

1. Acquaint themselves with the basic principles of business and its organisation
2. Manage an organisation more effectively and efficiently.

UNIT I

Nature of Business – Division of Business – Objectives of Business – Requisites for success in modern Business – Qualities of a good businessman – Evolution of Business, Industry. **(15 Hrs)**

UNIT II

Forms of organisation–Non Corporate Enterprises– Sole Proprietorship concern – Partnership Firms –JointHindu Family Firms– Features, Merits, Demerits , Distinctions – Ideal form of Organisation – Choice of a suitable form of organisation. **(15Hrs)**

UNIT III

Forms of organization – Corporate Enterprise – Forms ofCorporate Enterprises– Joint Stock Companies – Co operative Institutions – Features, Merits, Demerits – Distinctions. **(15 Hrs)**

UNIT IV

The Economies of size – Criteria for Measurement – Economies of Large Scale Production – Social evil of big business – Reasons for survival of small units – Optimum firm – Factors affecting optimum size – Representative firm. **(15 Hrs)**

UNIT V

Public Enterprises – Rationale, objectives – Case against public enterprises – Organisation of public enterprises – Problems of public enterprises – Public utilities – Characteristics – Special problems and Price policy – ownership and management– Multinational Corporations (MNC) –Non-Governmental Organization. **(15 Hrs).**

TEXT BOOK

1. Business Organisation - S.M Sundaram
SreeMeenakshi Publications, Madurai.

BOOKS FOR REFERENCE:

1. Business Organisation - Dr.N.Anbalagan
Merit India Publications, Madurai.
2. Business Organisation and Management -C.B.Gupta
Sultan Chand Publisher, New Delhi.
3. Fundamentals of Business Organisation -Y.K. Bhushan
Sultan Chand ,Delhi

**SEMESTER I
PART III – Allied - 1**

OFFICE AUTOMATION - Lab

Sub Code :

**5 Hrs/75 Hrs
Credit: 5**

Objectives:

To train the students in creation of documents in Word & Excel and Powerpoint Presentation.

LIST OF PROGRAMS

MS-Word

1. Formatting the Text
2. Macro Creation
3. Table Creation
4. Mail Merge

MS-Excel

5. Employee Payroll
6. Inventory Control
7. Chart Creation using Excel

MS-PowerPoint

8. Scenery Creation
9. Creating Presentation
10. Slide show on College Courses
11. Creating Charts using Powerpoint

Ms-Access

12. Students Marklist
13. Employee Payroll
14. Form Creation

SEMESTER I
SKILL BASED COURSE
ENGLISH FOR COMMERCE - I

Sub Code :

2 hrs/Week
30 hrs/Semester
Credit : 2

Objectives :

1. To develop the abilities of students to understand the structure of language and correct usage of language
2. To develop the reading skill of students.

UNIT I

Reading – Importance of Reading – Types of Reading – Loud Reading – Silent Reading
(6 hrs)

UNIT II

Reading skill – Reading of given texts–Passages from different areas of study –
Reading newspapers. **(6 hrs)**

UNIT III

Listening skill –Listening to speeches – Dialogues and Panel discussion.
(6 hrs)

UNIT IV

Body language and postures – Use of body language – Non- verbal cues –Gestures
that convey positive impression–Gestures that carry negative overtones. **(6 hrs)**

UNIT V

Translation – Translation of words – Sentences – Paragraphs – Newspapers –
Official communication. **(6 hrs)**

❖ 100 per cent Practical

REFERENCE BOOKS

- 1.Career Guidance : Dr. G.Themozhi, Mrs.P.Selvi
New Century Book House, Chennai
- 2.Essentials of Business Communication : Rajendra Pal & J.S Korlahalli,
Sultan chand&sons,New Delhi.

SEMESTER II
PART III – CORE PAPER -3
FINANCIAL ACCOUNTING – II

Sub Code :
Credit: 4
Objective:

5Hrs / 75Hrs

To enable the learners to acquaint themselves with the various methods of accounting practices.

UNIT I

Bills of Exchange – Definition- Features – advantages - Trade and Accommodation bills – Discounting of Bills– Dishonor of bills - Renewals – Retiring of Bills - Insolvency of Acceptor. **(15 Hrs)**

UNIT II

Consignment Accounts – Meaning – Features – Distinction between Sale and Consignment – Important terms – Accounting Treatment. **(15 Hrs)**

UNIT III

Royalty - Meaning – Explanation of technical terms – Accounting Treatment – Methods of Recoupment. **(Excluding Sub-Lease)** **(15 Hrs)**

UNIT IV

Single Entry System – Meaning and Features – Statement of affairs method and Conversion method. **(15 Hrs)**

UNIT V

Accounts for Non-Trading Concerns –Items Peculiar to Non-trading Concerns - Preparation of Income and Expenditure account and Balance Sheet. **(15 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Financial Accounting : T.S.Reddy and A. Murthy
MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accountancy :S.P Jain and K.L.Narang
KalyaniPublishers,Delhi.
2. Advanced Accountancy :R.S.NPillai and Bagavathi
KonarkPublishers , Delhi.
3. Principles of Accountancy :K.L.Nagarajan, N.Vinayakam&P.L.Mani.
Eurasic Publishing House Ltd, New Delhi

SEMESTER II
PART III – CORE PAPER -4
BUSINESS COMMUNICATION

Sub Code :

5 Hrs/75 Hrs

Credit: 4

Objective:

To enable the learners to be familiar with written communication techniques under various business situation.

UNIT I

Communication – Meaning – Definition – Objectives – Characteristics - Elements.
Business letters – Importance – Appearance – Qualities of a business letter – Format of
business letters - Essentials of a good business letter. **(15 Hrs)**

UNIT II

Trade Enquiries – Offers and Quotations – Commercial Terms- Trade Order –
Confirmation of Orders. **(15 Hrs)**

UNIT III

Letters of Credit – Status Enquiry - Complaints and Adjustments – Collection
letters. **(15 Hrs)**

UNIT IV

Application for a Situation - circular letters – E-Mail Communications **(15 Hrs)**

UNIT V

Banking Correspondence – Insurance Correspondence. **(15 Hrs)**

TEXT BOOK

1. Modern Commercial Correspondence : R.S.N.Pillai&Bagavathi,
Sultanchand&Co Ltd,New Delhi.

BOOKS FOR REFERENCE

1. Essentials of Business Communication : Rajendra Pal & J.S Korlahalli,
Sultan chand&sons,New Delhi.
2. A Guide to Business Correspondence : N.D Kapoor
Sultan Chand & Sons, NewDelhi

SEMESTER II
Part III – Allied - 2
WEBDESIGNING – Lab

Sub Code :

5 Hrs/75 Hrs
Credit: 5

Objectives:

To impart practical knowledge on Web designing.

LIST OF PROGRAMS

1. Specifying a Font
2. Creating a Subscript and Superscript
3. Creating a Heading Level
4. Creating an order list and unordered list
5. Creating a Definition list
6. Scroll image
7. Create Application form using Radio buttons and Check Boxes
8. Create a Table to display student consolidated internal marks
9. Resume Preparation
10. Link Two pages
11. Creating a Frame
12. Create a home page for our College
13. Create a website for a department using CSS.
14. Display employee details using XML
15. Cascading pages using XML

SEMESTER II
SKILL BASED COURSE
ENGLISH FOR COMMERCE - II

Sub Code :

2 hrs/Week

30 hrs/Semester

Credit : 2

Objectives :

1. To develop the abilities of students in oral and written language.
2. To develop the language competence of learners.

UNIT I

Writing Skills: Describing a person, situation, picture – Describing family members – Teachers – Favourite actors – Players etc **(6hrs)**

UNIT II

Group Discussion – Initiation techniques – Content – Group Dynamics – Leadership – Communication skill – Summarising techniques **(6 hrs)**

UNIT III

Conversation skill – Developing conversation – Skill by giving situations **(6 hrs)**

UNIT IV

Speaking Skills: Self-introduction – Role Play **(6 hrs)**

UNIT V

Public speaking skills- Content of Public Speech- Delivery **(6 hrs)**

❖ 100 per cent Practical

BOOKS FOR REFERENCE

1.Career Guidance

: Dr. G.Themozhi, Mrs.P.Selvi
New Century Book House, Chennai

2.Essentials of Business Communication : Rajendra Pal & J.S Korlahalli,
Sultan chand&sons,New Delhi

SEMESTER III
PART III – CORE PAPER 5
PARTNERSHIP ACCOUNTING

Sub Code :

6Hrs / 90 Hrs
Credit: 4

Objective:

To enable the learners to acquire knowledge on partnership accounting.

UNIT I

Definition – Legal Requirements – Essential Features – Profit and Loss Appropriation Account – Past Adjustments and Guarantee. **(18 Hrs)**

UNIT II

Admission of a Partner – Profit Sharing Ratios – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capital. **(18 Hrs)**

UNIT III

Retirement and Death of a Partner. **(18 Hrs)**

UNIT IV

Dissolution of firms – Insolvency of Partners – Garner Vs Murray Case - All Partners Insolvent – Piece Meal Distribution – Proportionate Capital Method – Maximum Loss Method. **(18 Hrs)**

UNIT V

Amalgamation of Partnership Firms. **(18 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Financial Accounting :T.S.Reddy, A.Murhty
MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accounting :Dr.M.A.Arulanandam&K.S.Raman
Himalaya Publications, New Delhi
2. Advanced Accounting :R.S.N.Pillai&Bhagavathy
Konark Publication, New Delhi
3. Advanced Accountancy :S.P.Jain and K.L Narang
Kalyani Publishers, New Delhi

SEMESTER III
PART III –Core 6
BUSINESS STATISTICS

Sub Code : **6Hrs/90 Hrs**
Credit: 4

Objective:

To provide an exposure to Statistical techniques.

UNIT I

Statistics - Meaning - Definition – Importance – Functions – Limitations.
(18 Hrs)

UNIT II

Measures of Central value - Mean, Median, Mode. **(18 Hrs)**

UNIT III

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. **(18 Hrs)**

UNIT IV

Correlation Analysis – Significance – Types of Correlation – Pearson’s Co-efficient of Correlation – Rank Correlation.

Regression Analysis – Regression Equation of X on Y and Regression Equation of Y on X. **(18 Hrs)**

UNIT V

Index Numbers –Methods of Constructing Index Numbers – Weighted and Unweighted Indices– Fisher’s Ideal Index – Time Reversal and Factor Reversal Test– Consumer Price Index. **(18 Hrs)**

Note: 20% Theory and 80% Problems

TEXT BOOK

1. Fundamentals of Statistics : R.S.N. Pillai&Bagavathi
S.Chand& Co, New Delhi.

BOOKS FOR REFERENCE

1. Statistical Methods : S.P.Gupta
Sultan Chand & Sons, New Delhi.
2. Business Mathematics and
Statistics : P.A.Navanitham, Jai Publishers, Trichy
3. Fundamentals of Statistics : D.H.Elhance & Veena Elhance
S.Chand & Co, New Delhi.

SEMESTER III
PART III – CORE PAPER -7
BANKING THEORY, LAW AND PRACTICE

Sub Code : **5Hrs/75 Hrs**
Credit: 3

Objective:

To enable the learners to be aware of the law and practice governing the day to day operations of commercial banks.

UNIT I

Banking –Meaning - Definition – Classification of Banks – Functions and Services of Commercial Banks – Functions of RBI. **(15 Hrs)**

UNIT II

Banker and Customer : Meaning – Definition – Relationship – General and Special – Obligation to HonourCheque – Lien – Obligation to Maintain Secrecy of Customer’s Account – Right to Charge Compound Interest – Individual Charges. **(15 Hrs)**

UNIT III

Negotiable Instruments - Cheque – Definition – Features – ChequeVs Bills of Exchange –Material Alteration – Marking – Meaning – Significance. Crossing – Meaning – Definition – Significance of Various Forms of Crossing. Endorsement - Meaning – Kinds – Regularity of Endorsement. **(15 Hrs)**

UNIT IV

Paying Banker : Meaning – Precautions Before Honouring a Cheque – Circumstances Under Which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Rights and Privileges of a Holder in Due Course. Collecting Banker – Meaning – Banker as a Holder for Value – Conversion – Basis of Negligence - Duties of a Collecting Banker. **(15 Hrs)**

UNIT V

Recent Developments in the Banking sector - E – Banking : - Anywhere Banking – Internet Banking – Mobile Banking – Telephone Banking – ATM – EFT (Electronic Fund Transfer) – RTGS – NEFT . (15 Hrs)

TEXT BOOK

1. Banking Theory Law & Practice :E.Gordon&K.Natarajan
Himalaya Publishing House, Mumbai.

BOOKS FOR REFERENCE

1. Banking Theory Law & Practice :S.M.Sundaram&Varshney
S.Chand& Sons, New Delhi.
2. Banking Theory Law & Practice :Dr.Gurusamy
Vijaya Nicole Imprints (Pvt) Ltd, Chennai

SEMESTER III
PART III – CORE PAPER -8
PROGRAMMING IN C

Sub Code :

4hrs/60hrs

Credit : 3

Objective :

To impart a basic knowledge of C language and its application.

UNIT I

History of C – Importance of C – Basic Structure of C Programs – Constants – Variables – Data types. **(15 Hrs)**

UNIT II

Operators and Expressions – Decision making and looping. **(15 Hrs)**

UNIT III

Arrays: Introduction – One dimensional array – Two dimensional array – Multi dimensional array.

Strings: Introduction – Declaration and Initializing string variables – String-handling functions: strcat(), strcmp(), strcpy(), strlen(). **(15 Hrs)**

UNIT IV

Functions: Definition – Function Declaration – Category of Function – Recursion.

Structures: Defining a structure – Declaring a structure variables – Accessing structure members – structure initialization. **(15 Hrs)**

UNIT V

Pointers: Understanding pointers – Accessing the address of a variable – Declaring pointer variables – Initialization of pointer variables.

File: Opening a file – Closing a file – I/O operations on files. **(15 Hrs)**

TEXT BOOK

1. Programming in ANSI C - E.Balagurusamy, Tata McGraw Hill, New Delhi.

SEMESTER III
PART III – Allied -3
PROGRAMMING IN C - Lab

Sub Code :

5hrs / 75 hrs

Credit : 5

Objectives

To impart training in writing programmes using C language

LIST OF PROGRAMS

1. Simple Interest
2. Compound Interest
3. Biggest among three numbers
4. Finding the factorial value of given number
5. Prime number checking
6. Fibonacci series
7. Day order using switch case
8. Sum of digits
9. Armstrong number checking
10. Searching an element
11. Addition of two matrices
12. String handling functions
13. Arithmetic operations using function
14. Structure using student marklist
15. Swapping using pointers.

SEMESTER - III
PART IV – Skill Based Course
ENTREPRENEURSHIP DEVELOPMENT

Sub Code :

2 Hrs/30 Hrs

Credit: 2

Objectives:

1. To know the basic concepts of entrepreneurship development
2. To Know the various Institutional support to Entrepreneurs

UNIT I

Entrepreneurship – Meaning – Definition – Functions and Qualities of an Entrepreneur – Types of Entrepreneurs. **(6 Hrs)**

UNIT II

Women Entrepreneur – Meaning – Definition – Types – Motivational factors – Problems of Women Entrepreneur. **(6Hrs)**

UNIT III

Institutional support to Entrepreneurs – District Industries Centre (DIC), Small Industries Development Organisation (SIDCO), National Small Industries Corporation (NSIC). **(6 Hrs)**

UNIT IV

Rural Entrepreneurship – Meaning – Need –Problems – Development of Rural Entrepreneurship. **(6 Hrs)**

UNIT V

Self Help Groups – Objectives – Formation – Women Empowerment through SHG. **(6 Hrs)**

TEXT BOOK

1. Entrepreneurship Development :Dr(Mrs).G.Themozhi&Dr(Mrs).T.Tamilselvi
New Dalphin Publishers, Chennai.

BOOKS FOR REFERENCE

1. Entrepreneurial Development : S.S.Khanka
S.Chand& Company Ltd., New Delhi
2. Entrepreneurship Development :C.B.Gupta&N.R.Srinivasan
3. Dynamics of Entrepreneurship
Development :Vasanth Desai
Himalaya Publishing House, New Delhi

SEMESTER – III
PART IV – NME I
STOCK MARKET PRACTICES

Sub Code : **2 Hrs/ 30 Hrs**
Credit: 2

Objective:

To enable the learners to know about the financial system and functioning of industrial securities market.

UNIT I

Financial System in India – Financial assets - Financial Intermediaries. **(6 Hrs)**

UNIT II

Financial Markets – Classification – Importance of Capital markets.**(6 Hrs)**

UNIT III

New issue market – Functions – Methods of Issue. **(6 Hrs)**

UNIT IV

Stock Market – Functions of Stock Exchange. **(6Hrs)**

UNIT V

OTCEI – BSE - NSE – Listing of Securities – Procedure – Advantages – Demat Account – Mechanics of Trading in Stock Exchange. **(6 Hrs)**

TEXT BOOKS

1. Financial Markets and Services :E.Gordon&K.Natarajan
Himalaya Publishing House, Mumbai.
2. Indian Capital Market : V.A. Avadhani
Himalaya Publishing House, Mumbai.
3. Indian Financial System :P.N. Varshney
4. Investment Management : Preethi Singh
Himalaya Publishing House, Mumbai.
5. Security Analysis and Portfolio Management : PunidhavadhiPandiyan

SEMESTER IV
PART III – CORE PAPER -9
COST ACCOUNTING

Sub Code:

6Hrs/90 Hrs

Credit: 4

Objective:

To provide an understanding of the various costing methods and their Suitability.

UNIT I

Definition of Costing – Importance of Costing – Objects and Advantages – Difference between Cost and Financial Accounts – Analysis and Classification of Costs – Preparation of Cost Sheet. **(18 Hrs)**

UNIT II

Materials: Meaning – Direct and Indirect Material - Different Methods of Valuing Material Issues – Different Stock Levels, Economic Order Quantity. **(18 Hrs)**

UNIT III

Labour – Meaning – Direct and Indirect Labour – Remuneration and Incentive Schemes –Over Time, Idle Time – Control Over Idle Time – Labour Turnover – Meaning and Measurement. **(18 Hrs)**

UNIT IV

Accounting of Overheads: Fixed and Variable Overheads – Basis of Charging Overheads – Allocation – Apportionment and Absorption –Primary distribution and Secondary Distribution of Overheads. **(18 Hrs)**

UNIT V

Process costing – Normal loss – Abnormal Loss and Abnormal gains.**(18 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Cost Accounting :S.P.Jain&K.L.Narang
Kalyani Publishers, Delhi

BOOKS FOR REFERENCE

1. Practical Costing :B.S.Khanna, I.M.Pandey, G.K.Ahuja,M.N.Arora,
S.Chand Publications, New Delhi.
2. Cost Accounting :Dr.R.Ramachandran&Dr.R.Srinivasan
Sriram Publications.
3. Cost Accounting :R.S.N.Pillai&V.Bagavathi
S.Chand Publications, New Delhi.
4. Cost Accounting :T.S Reddy & V.M Moorthy
MarghamPublcations,Chennai.

SEMESTER IV
PART – III - CORE PAPER 10
BUSINESS MATHEMATICS

Sub Code:

6Hrs/90Hrs
Credit: 4

Objective:

To develop mathematical skill among the learners.

UNIT I

Elements of Set Theory – Definition – Symbols – Roaster Method and Rule Method – Types of Sets – Union & Intersection – Sub-sets – Complement Set – Difference of Two Sets – Family of Sets – Venn Diagrams – Demorgan's Laws.

(18 Hrs)

UNIT II

Ratio – Definition – Inverse of ratio – Dividing a number into a given ratio – Commensurable and incommensurable quantities – Compound ratio – Duplicate ratio – Triplicate ratio – Sub-duplicate ratio – Sub-triplicate ratio – Continued ratio – Theorems on ratio.

(18 Hrs)

UNIT III

Interest calculation – Simple interest – Compound interest – Depreciation – Percentage.

(18 Hrs)

UNIT IV

Matrix - Definition – Types – Addition, Subtraction and Multiplication of Matrix – Scalar multiplication(Simple problems only) – Determinants of order two and three – Cramer's Rule - Solution of a system of Linear equation - Cofactor – Adjoint – Inverse of a matrix.

(18 Hrs)

UNIT V

Theory of Probability – Theorems – Conditional Probability – Baye's Theorem – Mathematical Expectations. **(Simple Problems only)(18 Hrs)**

TEXT BOOKS

1. Statistics :R.S.N. Pillai&Bagavathi
S.Chand& Co, New Delhi.
2. Business Mathematics :M.Manokaran&C.Elango
Paramount Publications,Palani

BOOK FOR REFERENCE

1. Business Mathematics :D.C.Sanchetti&V.K.Kapoor
Sultan Chand Sons , New Delhi

SEMESTER IV
PART III – CORE PAPER -11
BUSINESS MANAGEMENT

Sub Code :

6Hrs/90 Hrs
Credit: 4

Objectives:

To acquaint the learners with the basic concepts, principles, practices and functions of business management.

UNIT I

Management – Definition – Principles – Importance – Functions – Contributions of F.W Taylor and Henry Fayol – Management Vs. Administration. **(18 Hrs)**

UNIT II

Planning – Definition – Objectives – Characteristics of Planning - Nature - Importance – Advantages & Limitations – Steps in Planning Process – Management by Objectives. **(18 Hrs)**

UNIT III

Organization – Definition – Characteristics - Principles – Functions –Importance - Formal & Informal Organisation – Types of Organisation – Delegation of Authority and Decentralisation. **(18 Hrs)**

UNIT IV

Staffing – Definition – Elements – Functions – Process – Advantages - Motivation – Definition – Nature – Importance - Characteristics – Maslow’s Theory of Motivation. **(18Hrs)**

UNIT V

Communication – Definition – Nature – Importance – Objectives – Elements - Principles – Barriers to Communication – Overcoming the Barriers – Types.

Control – Definition – Scope of Control – Steps in Control Process – Requirements for effective Control System. **(18 Hrs)**

TEXT BOOK

1. Principles of Management :T.Ramasamy
Himalaya Publishing House,Mumbai.

BOOKS FOR REFERENCE

1. Principles of Management :Dr.K.Natarajan, K.P.Ganesan
Himalaya Publishing House,Mumbai.
2. Principles of Management :Kathiresan&Dr.Radha
Prasanna Publishers, Chennai.

SEMESTER - IV
PART III – CORE PAPER - 12
MULTIMEDIA - Lab

Sub Code :

5Hrs/75 Hrs

Objectives

Credit: 3

- To impart knowledge on the various components of multimedia and provide practical training.

LIST OF PROGRAMS

Photoshop

1. Greeting card creation
2. Visiting card creation
3. Invitation creation
4. Applying colors to black and white image
5. Notice creation
6. Cloning Image creation

Flash

1. Motion Tweening
2. Shape Tweening
3. Transform Object
4. Masking
5. Guideline Layer
6. Text Animation

SEMESTER IV
PART III – Allied - 4
BUSINESS ACCOUNTING WITH TALLY - Lab

Sub Code : **5Hrs/75 Hrs**
Credit: 5

Objectives :

1. To know the basic concepts of Financial Accounting
2. To apply the theory of financial accounting in business with the help of computerized accounting with Tally

UNIT I

Company Creation – Account Group Creation – Ledger: Single, Multiple – Trial Balance. **(15 Hrs)**

UNIT II

Accounting Voucher – Purchase, Sales, Payment, Receipt, Journal, Contra, Voucher Type Creation. **(15 Hrs)**

UNIT III

Stock Group Creation – Item Creation – Godown – Unit of Measurement – Cost Centre – Cost Categories. **(15 Hrs)**

UNIT IV

Inventory Voucher entry – Receipt Note, Delivery Note, Rejection in, Rejection out, Stock Journal. **(15 Hrs)**

UNIT V

Accounting Voucher with inventory details, Trade discount, Cash discount, VAT. **(15 Hrs)**

TEXT BOOK

1. Tally 9.0 - Study Material Published by CSC Computer Education, Chennai

SEMESTER –IV
PART IV -Skill Based Course
STOCK MARKET PRACTICES

Sub Code :

2 Hrs/ 30 Hrs
Credit: 2

Objective:

To enable the learners to know about the financial system and functioning of industrial securities market.

UNIT I

Financial System in India – Financial assets - Financial Intermediaries. **(6 Hrs)**

UNIT II

Financial Markets – Classification – Importance of Capital markets.**(6 Hrs)**

UNIT III

New issue market – Functions – Methods of Issue. **(6 Hrs)**

UNIT IV

Stock Market – Functions of Stock Exchange. **(6Hrs)**

UNIT V

OTCEI – BSE - NSE – Listing of Securities – Procedure – Advantages – Demat Account – Mechanics of Trading in Stock Exchange. **(6 Hrs)**

TEXT BOOK

1. Financial Markets and Services :E.Gordon&K.Natarajan
Himalaya Publishing House, Mumbai.
2. Indian Capital Market : V.A. Avadhani
Himalaya Publishing House, Mumbai.
3. Indian Financial System :P.N. Varshney
4. Investment Management : Preethi Singh
Himalaya Publishing House, Mumbai.
5. Security Analysis and Portfolio Management : PunidhavadhiPandiyan

SEMESTER –IV

PART V

EXTENSION ACTIVITIES

SEMESTER V
PART III – CORE PAPER -13
INCOME TAX LAW AND PRACTICE - I

Sub Code : **7Hrs/ 105 Hrs**
Credit: 5

Objective:

To impart to the students a basic understanding about various heads of income.

UNIT I

Income Tax Act 1961 – Introduction – Definitions – Assessee – Person – Assessment – Previous Year – Assessment year – Gross Total Income – Taxable Income.

(21Hrs)

UNIT II

Residential status – Individual, HUF, Joint Stock Company – Income Exempt from Tax(Sec.10) **(Theory only)**

(21Hrs)

UNIT III

Computation of Income from salary.

(21Hrs)

UNIT IV

Computation of Income from house property and Profits and gain from business or profession.

(21Hrs)

UNIT V

Computation of Income from Capital gains and Income from other sources.

(21Hrs)

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Income Tax Law & Practice :Dr.H.C.Mehrothra
SahityaBhawan Publications, Agra

BOOKS FOR REFERENCE

1. Student's Guide to Income Tax :Dr.Vinod&Singhania
Taxmann's Publications.
2. Income Tax :Guar &Narang
Kalyani Publishers, New Delhi

SEMESTER V
PART – III - CORE PAPER -14
CORPORATE ACCOUNTING - I

Sub Code :

6Hrs/90 Hrs
Credit: 4

Objective:

To enable the learners to acquire knowledge in corporate accounting

UNIT I

Joint Stock Company – Kinds of Shares – Accounting Procedure for Issue of Shares at Par, at Discount, and at Premium – Pro-rata allotment-Calls in Advance – Calls in Arrears – Forfeiture and Re-issue of Shares. **(18Hrs)**

UNIT II

Preference Shares –Issue and Redemption. **(18Hrs)**

UNIT III

Debentures – Issue and Redemption.(Excluding Own Debentures) **(18Hrs)**

UNIT IV

Profit Prior to Incorporation. **(18Hrs)**

UNIT V

Final Accounts – Preparation and Presentation according to the requirements of Schedule IV Part I and II. **(18Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Corporate Accounting :T.S.Reddy, A.Murthy
Margaham Publication, Chennai

BOOKS FOR REFERENCE

1. Advanced Accountancy :S.P Jain &K.L.Narang
KalyaniPublishers , New Delhi.
2. Advanced Accountancy :Dr.M.A.Arulanandam&K.S.Raman
Himalaya Publishing House, Mumbai.
3. Advanced Accountancy :R.S.N.Pillai&Bhagavathy
S.Chand Publications, New Delhi.

SEMESTER V
PART – III - CORE PAPER -15
PRINCIPLES OF MARKETING

Sub Code :

5Hrs/75 Hrs
Credit: 4

Objective:

To enable the students to understand the concept of modern marketing and to make them aware of marketing strategies for decision making.

UNIT I

Marketing – Meaning – Definition – Concepts - Importance – Modern Marketing
Concept –Marketing Functions–Marketing Mix: Introduction to 4 Ps. **(15 Hrs)**

UNIT II

Product – Meaning – Definition – Features – Product Policies – Product Innovation
– New Product Planning – Product Management: Product Failure– Product Life Cycle–
Branding – Meaning – Reasons – Functions – Features – Types – Advantages – Labelling
– Meaning – Functions –Packaging – Meaning – Functions – Materials used for Packaging
– Kinds – Requisites of good package. **(15 Hrs)**

UNIT III

Pricing – Meaning – Importance – Factors – Objectives – Kinds.Channels of
distribution– Types of channels– Channel Function– Factors affecting choice of
distribution channel –Multichannel Marketing System.**(15 Hrs)**

UNIT IV

Sales Promotion & Advertising: Sales Promotion – Meaning – Definition –
Objectives – Advantages – Disadvantages – Kinds. Advertising – Meaning – Definition –
Objectives – Functions – Kinds of Advertising – Advantages – Objections – Elements –
Kinds of advertising media. **(15 Hrs)**

UNIT V

Recent Developments in Marketing: **Online marketing:** Meaning – Importance –
Kinds–Advantages – Disadvantages. **Rural marketing:** Meaning – Importance –

marketing mix–problems of rural marketing. **Green marketing:** Meaning – Importance – marketing mix & strategy–problems of green marketing- Relationship Marketing.

(15 Hrs)

TEXT BOOK

1. Modern Marketing Principles and Practices :R.S.N.Pillai and Baghavathi
S.Chand& Co, New Delhi

BOOKS FOR REFERENCE

1. Marketing :Dr.N.Rajan Nair &Sanjith, R.Nair
Sultan Chand & Sons, Delhi.
2. Marketing :J.Jeyasankar
Margham Publications, Chennai
3. Marketing and Sales Management :RajanSaxena
Tata McGraw Hill Publishing Company Ltd,
New Delhi
- 4.Marketing-A Managerial Introduction :J.C.Gandhi
Tata McGraw Hill Publishing Company Ltd,
New Delhi
- 5.Principles and Practices of Marketing in India :C.B. Memoria
NarosaBook Distributors,

SEMESTER - V
PART – III ELECTIVE - I
RELATIONAL DATABASE MANAGEMENT SYSTEM

Sub Code:

5hrs / 75 hrs

Credits: 5

Objectives:

1. Basic Knowledge of data Storage
2. Gain the knowledge to design data base
3. Manipulate the data base using queries

UNIT I

RDBMS - Introduction - RDBMS Terminology - Primary Key, Foreign Key and Candidate Key – Database Architecture & Data modeling : Introduction – Conceptual database model, Physical DB Model and Logical DB Model - Relational data structure

(15 Hrs)

UNIT II

Entity-Relational Model : Basic Concepts – Design Issues – Mapping Constraints – Keys – Entity-Relationship Diagram – Weak Entity Sets – Extended E-R Features.

(15 Hrs)

UNIT III

Relational Database Design : Pitfalls in Relational- Database Design – Decomposition – Normalization – First Normal Form – Second Normal Form – Third Normal Form – Boyce-Codd Normal Form

(15 Hrs)

UNIT IV

Data types – Operators – SQL : SQL Commands : CREATE, ALTER AND DROP TABLE – DML Commands : INSERT, DELETE, UPDATE and SELECT – DCL Commands : GRANT, REVOKE, COMMIT and ROLLBACK

(15 Hrs)

UNIT V

PL / SQL: Introduction to PL/SQL – Data types – Declaring program data – Exception Handlers : Exception-Handling Concepts & Terminology – Defining, Raising and Handling Exceptions .

Procedures: Calling a Procedures – The Procedure Header – Procedure body
Functions: Structure of a Functions – RETURN Data type – Calling a Function – Function body.
(15 Hrs)

BOOKS FOR REFERENCE

1. Database Management Systems : Alexis Leon & Mathews Leon
Leon Vikas Publications, Chennai, 2001
2. Database System Concepts : AbrahamSilberschatz,
Henry F.Korth,S.Sudarshan
Tata McGraw-Hill Companies Inc.
3. Oracle PL/SQL Programming : Steven Feuerstein &Pribyl
O'REILLY Media

SEMESTER - V
PART – III ELECTIVE - II
RELATIONAL DATABASE MANAGEMENT SYSTEM - Lab

Sub Code :

5 hrs / 75 hrs

Credit: 5

Objectives

- Basic Knowledge of data Storage.
- Gain the knowledge to design data base.
- Manipulate the data base using queries.

LIST OF PROGRAMS

1. DDL Commands
2. DML commands
3. DCL commands
4. Table Commands
5. Numeric Commands
6. Character Functions
7. Group Functions
8. Date Functions
9. Set operations
10. Write program for Exception Handling
11. Write a program for Function
12. PL/SQL program for Simple Interest
13. PL/SQL program for finding the highest value

SEMESTER V
PART IV - SBC
COMMERCIAL PRACTICES

Sub Code : **2 Hrs/30 Hrs**
Credit: 2

Objectives

To impart practical knowledge as to various commercial practices in Communication, Banking, Marketing and Taxation.

UNIT I

Letters to the Editor – Letters to the Local Bodies. **(6 Hrs)**

UNIT II

Writing of Minutes – Agenda **(6 Hrs)**

UNIT III

Fixing Brand Name – Writing Advertisement Slogans. **(6 Hrs)**

UNIT IV

Filling up of Pay-in-Slip – Withdrawal Slip – Cheque Leaf – DD Challan.
(6 Hrs)

UNIT V

Computation of Tax Liability – Filing of Form 16 – Preparation of Saral Form. Application for PAN Card. **(6 Hrs)**

❖ **100 Per cent Practical**

SEMESTER – VI
PART III – CORE PAPER -16
INCOME TAX LAW AND PRACTICE – II

Sub Code :

6Hrs/90 Hrs
Credit: 5

Objective:

To impart basic knowledge of assessment of firms, companies and individuals.

UNIT I

Set-off and Carry forward of Losses: Set-off of losses – Carry forward and set-off of losses – Order of set-off. **(18 Hrs)**

UNIT II

Computation of Individual's total income – Deductions in the computation of total income – Assessment of Individuals. **(18Hrs)**

UNIT III

Assessment of Hindu Undivided Family – Assessment of Partnership Firms – Assessment of Joint stock companies. **(18 Hrs)**

UNIT IV

Income Tax Authorities – General Powers of CBDT – Director/Chief Commissioner of Income Tax – Assessing Officer. **(18 Hrs)**

UNIT V

Procedure for Assessment - Types of Assessment – Permanent Account Number (PAN). **(18 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Income Tax Law & Accounts : Dr.H.C.MehrotraSahithyaBhawan Publications, Agra

REFERENCE BOOK

1. Income Tax Law and Practice :V.P.Gaur and D.B.Narang
Kalyani Publishers, New Delhi.
2. Student's Guide to Income Tax :Dr.Vinod&Singhania
Taxmann's Publications.

SEMESTER – VI
PART III – CORE PAPER -17
MANAGEMENT ACCOUNTING

Sub Code :

7Hrs / 105 Hrs
Credit: 5

Objective:

To acquaint the students with the conceptual frame work of management accounting.

UNIT I

Management Accounting – Meaning - Definition – Objectives – Relationship between cost, financial and Management Accounting.

Accounting ratio – significance - utility and limitations - Analysis for liquidity - profitability and solvency. **(21 Hrs)**

UNIT II

Fund Flow and Cash Flow Analysis. **(21 Hrs)**

UNIT III

Standard Costing and Variance Analysis (Material and Labour only). **(21 Hrs)**

UNIT IV

Marginal costing – Meaning - Objectives – Advantages and limitations – Break Even Analysis – Applications of Marginal costing. **(21 Hrs)**

UNIT V

Budgetary control – Meaning – Definition – Objectives – Advantages – Limitations – Steps in the installation – Types of Budgets – Cash and Flexible. **(21 Hrs)**

Note: 30% Theory and 70% Problems

TEXT BOOK

1. Management Accounting : Ramachandran and SrinivasanSriram
Publications, Trichy.

BOOKS FOR REFERENCE

1. Cost accounting :S.P.Jain&K.L.Narang
Kalyani Publishers, Delhi.
2. Management Accounting :R.S.N Pillai&Bhagavathi
S.Chand& Co, Delhi.
3. Management Accounting :S.N Maheswari
Sultand& Sons, New Delhi.

SEMESTER VI
PART III – CORE PAPER -18
E - COMMERCE

Sub Code :

6 Hrs/90 Hrs
Credit: 4

Objective:

To enable the students to understand the technology of E-commerce for Business applications.

Unit I

Definition of E-Commerce - Objects of E-Commerce - Factors promoting E-Commerce- Advantages and disadvantages of E-Commerce - Framework of E-Commerce- Applications of E-Commerce Technologies – E – Banking – E – Searching – Education and Learning - Marketing -Supply Chain Management - Impact of E-Commerce. **(18 Hrs)**

Unit II

Classification of E –Commerce –Business – to – Business E- Commerce: B2B, B2C, C2C, C2B,B2E – Social Media E – Commerce – Internet Based Social Networking – Online Communities – Friendship Communities – Media Sharing – Online Gaming – Online Social Services. **(18 Hrs)**

Unit III

Meaning of EDI – Layered Architecture – Application / Conversion Layer – The Standard Formats Layer – Data Transport Layer – Interconnection Layer – Value Added Networks – Benefits of EDI – Applications of EDI. **(18 Hrs)**

Unit IV

Introduction to Payment systems – Characteristics of Online Payment Systems – Pre - Paid Electronic Payment Systems: eCash – Mondex – Millicent – MicroMint – NetBill – Mini-Pay – NetFare – CyberCash – Post-Paid Electronic Payment Systems: iKP – CyberCash – SET – FSTC Electronic Cheque – Mandate Electronic Check – NetCheque – First Virtual. **(18 Hrs)**

Unit V

Security Policy, Procedures and Practices – Site Security – Protecting the Network – Firewalls – Types of Firewall – Securing the Web (HTTP) Service – Cyber Crimes – The Information Technology Act, 2000. **(18 Hrs)**

TEXT BOOK ;

1. E -Commerce : Bharat Bhasker, , McGraw Hill Education(India) Pvt Ltd, New Delhi

REFERENCES:

1. E-Commerce : Abirami Devi and Alagammai. M , MarghamPublications, Chennai.
2. E-Commerce : VijayalakshmiSundaram,, S.Madhubala and Company, Chennai.
3. E-Commerce :C.S.Rayadu Himalaya Publishing House, New Delhi

SEMESTER - VI
PART – III ELECTIVE - III
VISUAL BASIC - Lab

Sub Code:

5hrs / 75 hrs

Credits : 5

Objectives

To enable the students to develop applications using graphical user interface.

LIST OF PROGRAMS

1. Designing the application Form
2. Authentication Form
3. Design a clock
4. Design a color mixture
5. Picture animation
6. Objective type questions
7. Rich text box
8. Menu Creation
9. Flex grid control
10. Arithmetic operation
11. Students mark list-DAO
12. Employee details-ADO

SEMESTER –VI

**PART IV Skill Based Course
GROUP PROJECT**

Sub Code :

2 Hrs/ 30 Hrs

Credit: 2

**SEMESTER VI
PART IV
ENVIRONMENTAL STUDIES**

Sub Code :

**5 Hrs/75 Hrs
Credit: 4**

SEMESTER VI
PART IV– NME 2
BASICS OF CONSUMERISM

Sub Code :

2 Hrs/30 Hrs
Credit: 2

Objective:

To make the learners understand the rights and responsibilities of the consumer.

UNIT I

Consumer- Meaning –Concept – Definitions – Features –Types. (6Hrs)

UNIT II

Consumerism – Meaning – Definition – Need for Consumerism – Role of consumerism – Plight of Indian Consumers – Exploitation of Indian Consumers.

(6Hrs)

UNIT III

Consumer Protection – Meaning – Need – How to protect the consumers – Consumer rights and responsibilities – Consumer Rights Violations. (6Hrs)

UNIT IV

Consumer Protection Act 1986 - Consumer protection council – Consumer Redressal Agencies- Remedial Action. (6Hrs)

UNIT V

Consumer Movement in India – History and growth - Stages of Development of Consumer Movement in India -.Role of Voluntary Organisation- Achievement of Consumer Movement InIndia. (6Hrs)

TEXT BOOK

1. Business Environment
and Policy :Francis Cherunilam
Himalaya Publishing House,
New Delhi.

BOOKS FOR REFERENCE

1. Modern Marketing :R.S.N Pillai&Bagavathi
S.Chand&Co
2. Teachers Reference Book
Published by Civil Supplier
& Consumer Protection :Department, Govt of Tamilnadu