

**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**

**2014 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 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. SUBJECT OF THE STUDY : As given in Appendix A**

## **6. 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 tests will be conducted and the best two will be considered for the internal mark consolidation.

## **7. EVALUATION**

Evaluation of the candidates shall be made through internal and external assessment. The ratio of internal and external assessment should be 40:60.

The break-up of internal assessment shall be follows.

1. Test - 25
2. Seminar - 10
3. Assignment - 5

## 8. 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.

## 9. QUESTION PAPER PATTERN

Type	No. of questions to be answered	Marks
Objective	24 questions to be answered (no choice)	24 x 1 = 24
Paragraph about 1 ½ pages	4 out of 6 questions	4 x 3 = 12
Essay Type – about 3 pages	3 out of 5 questions	3 x 8 = 24
<b>Total</b>		<b>60</b>

## 10. PROJECT

Group Project has been introduced as a Skill Based Subject(SBC) in fifth semester with internal evaluation.

Evaluation:

Report=80: Viva-voce=20

**ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI**  
**PG AND RESEARCH DEPARTMENT OF COMMERCE**  
**TANSCHÉ STRUCTURE FOR UG**  
**B.COM**  
**(for those who joined in June 2014)**

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CIA	TOTAL
I	<b>Part – I</b>	Tamil		6	3	40	60	100
	<b>Part – II</b>	English		6	3	40	60	100
	<b>Part – III</b>							
	Core – 1	Financial Accounting -I		6	4	40	60	100
	Core – 2	Business Organisaition		6	4	40	60	100
	Allied	General Economics - I		5	4	40	60	100
	<b>Part – IV</b>	Value Education		1	3	40	60	100
		<b>Total</b>		<b>30</b>	<b>21</b>			<b>600</b>
II	<b>Part – I</b>	Tamil		6	3	40	60	100
	<b>Part – II</b>	English		6	3	40	60	100
	<b>Part – III</b>							
	Core – 3	Financial Accounting - II		6	4	40	60	100
	Core – 4	Business Communication		5	4	40	60	100
	Allied	General Economics - II		5	4	40	60	100
	<b>Part – IV</b> ES	Environmental Science		2	2	40	60	100
		<b>Total</b>		<b>30</b>	<b>20</b>			<b>600</b>

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
III	Part – I	Tamil		6	3	40	60	100
	Part – II	English		6	3	40	60	100
	Part – III							
	Core – 5	Advanced Accounting		5	4	40	60	100
	Allied - I	Business Statistics		5	4	40	60	100
	Elective	Principles and Practices of Insurance		4	3	40	60	100
	Part – IV NME	Basics of Consumerism		2	2	40	60	100
SBS	Entrepreneurship Development		2	2	40	60	100	
	<b>Total</b>			<b>30</b>	<b>21</b>			<b>700</b>
IV	Part – I	Tamil		6	3	40	60	100
	Part – II	English		6	3	40	60	100
	Part – III							
	Core – 6	Cost Accounting		4	4	40	60	100
	Core – 7	Business Mathematics		4	4	40	60	100
	Allied – I	Tally		3	4	40	60	100
	Elective	Business Environment		3	3	40	60	100
	Part – IV NME	Stock Market Practices		2	2	40	60	100
SBS	Basics of Consumerism		2	2	40	60	100	
	<b>Total</b>			<b>30</b>	<b>25</b>			<b>800</b>

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CIA	TOTAL
V	<b>Part – III</b>							
	Core - 8	Corporate Accounting - I		5	4	40	60	100
	Core – 9	Income Tax Law and Practice - I		5	4	40	60	100
	Core – 10	Banking Theory Law and Practice		5	4	40	60	100
	Core - 11	Management Accounting		5	4	40	60	100
	Core – 12	Company Law		5	4	40	60	100
	Elective	E-Commerce		3	3	40	60	100
	<b>Part – IV SBS</b>	Stock Market Practices		2	2	40	60	100
		<b>Total</b>		<b>30</b>	<b>25</b>			<b>700</b>
VI	<b>Part – III</b>							
	Core - 13	Corporate Accounting - II		5	4	40	60	100
	Core – 14	Income Tax Law and Practice - II		5	4	40	60	100
	Core – 15	Business Management		5	4	40	60	100
	Core - 16	Office Automation - Lab		5	4	40	60	100
	Core – 17	Marketing		5	4	40	60	100
	Elective	Auditing		3	3	40	60	100
	<b>Part – IV SBS</b>	Personality Development		2	2	40	60	100
	<b>Part –V EA</b>	Extension Activities		-	3	-	-	100
		<b>Total</b>		<b>30</b>	<b>28</b>			<b>800</b>

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

**Sub Code :**

**6Hrs/90Hrs**  
**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. **(18 Hrs)**

**UNIT II**

Subsidiary Books – Cash Book, Petty Cash Book- Bank Reconciliation  
Statement. **(18 Hrs)**

**UNIT III**

Trial Balance – Meaning – Objectives - Reasons for Preparation of Trial  
Balance – Rectification of Errors. **(18 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.

**(18 Hrs)**

## **UNIT V**

Depreciation –Meaning –Definition- Different Methods of Providing Depreciation – Straight Line, Diminishing Balance, Annuity, Sinking Fund and Insurance Policy method. **(18 Hrs)**

## **TEXT BOOK**

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

## **BOOKS FOR REFERENCE**

1. Principlesof  
Accountancy -K.L.Nagarajan,N.Vinayakam,P.L.Mani,  
EurasicPublising House Ltd, New Delhi
2. Advanced Accountancy -R.S.N Pillai and Bagavathi,  
KonarkPulishersPvtLtd,New Delhi.
3. Advanced Accountancy -S.P Jain , K.L Narang,  
KalyaniPublishers,Delhi



**SEMESTER I**  
**PART III – CORE PAPER -2**  
**BUSINESS ORGANISATION**

**Sub Code :**

**6Hrs/90Hrs**  
**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. **(18Hrs)**

**UNIT II**

Ownership and size of business firms – Sole Proprietorship – Partnership – Co-operative society and Joint Stock Company – Features, Merits, Demerits – Distinctions – Ideal form of Organisation – Choice of a suitable form of organisation. **( 18Hrs)**

**UNIT III**

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. **(18Hrs)**

**UNIT IV**

Government and Business – Forms of Government Regulation – General Regulation of business activity – New Industrial policy 1991. **(18Hrs)**

## **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).

**(18Hrs)**

### **TEXT BOOK**

1. Business Organisation - Dr.N.Anbalagan  
Merit India Publications, Madurai.

### **BOOKS FOR REFERENCE:**

1. Business Organisation - S.M Sundaram  
SreeMeenakshi 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 II**  
**PART III – CORE PAPER -3**  
**FINANCIAL ACCOUNTING – II**

**Sub Code :**

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

**Objectives:**

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– Dishonour of bills - Renewals – Retiring of Bills - Insolvency of Acceptor. **(18 Hrs)**

**UNIT II**

Consignment Accounts – Meaning – Features – Distinction between Sale and Consignment – Important terms – Accounting Treatment. **(18 Hrs)**

**UNIT III**

Royalty - Meaning – Explanation of technical terms – Accounting Treatment – Methods of Recoupment. **(Excluding Sub-Lease)** **(18 Hrs)**

**UNIT IV**

Single Entry System – Meaning and Features – Statement of affairs method and Conversion method. **(18 Hrs)**

#### **UNIT V**

Accounts for Non-Trading Concerns –Items Peculiar to Non-trading Concerns- Preparation of Income and Expenditure account and Balance Sheet. **(18Hrs)**

#### **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.  
EurasicPublising House Ltd, Ne

**SEMESTER II**  
**PART III – CORE PAPER -4**  
**BUSINESS COMMUNICATION**

**Sub Code :**

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

**Objectives:**

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

**UNIT I**

Communication – Meaning – Definition – Objectives –Types – Essentials of good Communication – Barriers to Communication. **(15Hrs)**

**UNIT II**

Layout of Business Letters - Qualities of a Good Business Letter - Kinds of Business Letters -Inquiries – Offers and Quotations – Orders – Confirmation - Letters of Credit – Status Enquiry. **(15Hrs)**

**UNIT III**

Complaint Letters - Claims, Complaints and Adjustments – Acknowledging - Receipt of Goods and Payment – Letters of Collections – Business circular letters. **(15Hrs)**

**UNIT IV**

Letters of Application - Application for a Situation – Reference – Appointment – Testimonials. **(15Hrs)**

**UNIT V**

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

**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 III**  
**PART III – CORE PAPER 5**  
**ADVANCED ACCOUNTING**

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

**Objectives:**

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. **(15 Hrs)**

**UNIT II**

Admission of a Partner – Profit Sharing Ratios – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capital. **(15 Hrs)**

**UNIT III**

Retirement and Death of a Partner. **(15 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. **(15 Hrs)**

**UNIT V**

Amalgamation of Partnership Firms. **(15 Hrs)**

**TEXT BOOK**

1. Financial Accounting :T.S.Reddy, A.Murthy  
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  
KonarkPublication,New Delhi
3. Advanced Accountancy :S.P.Jain and K.L Naran  
Kalyani Publishers, New Delhi

**SEMESTER III  
PART III – Allied  
BUSINESS STATISTICS**

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

**Objectives:**

To provide an exposure to Statistical techniques.

**UNIT I**

Statistics - Meaning - Definition – Importance – Functions – Limitations.

**(15Hrs)**

**UNIT II**

Measures of Central value - Mean, Median, Mode.

**(15Hrs)**

**UNIT III**

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation -  
Standard Deviation – Co-efficient of Variation.

**(15Hrs)**

**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.

**(15Hrs)**

**UNIT V**

Index Numbers –Methods of Constructing Index Numbers – Weighted and  
Unweighted Indices– Consumer Price Index.

**(15 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&VeenaElhance  
S.Chand& Co, New Delhi.

**SEMESTER III**  
**PART III- ELECTIVE**  
**PRINCIPLES AND PRACTICES OF INSURANCE**

**Sub Code :**

**4 Hrs / 60 Hrs**  
**Credit: 3**

**Objectives:**

1. To make the learners understand the fundamentals of insurance.
2. To enable the students to know the different categories of insurance.

**UNIT I**

Insurance – Meaning – Definition - Nature – Principles – Kinds - Functions - Importance - Essentials of a Sound Insurance Plan. **(12 Hrs)**

**UNIT II**

Life Insurance Contract – Features – Classification of Policies – Procedure for taking a Life Policy and Policy Conditions. **(12 Hrs)**

**UNIT III**

Life Insurance Corporation of India – Objectives – Nationalisation – Objectives of Nationalisation - Privatisation of Life Insurance business. **(12 hrs)**

**UNIT IV**

Marine Insurance – Meaning – Definition – Principles - Kinds of Marine Policies – Policy conditions – Marine Losses – Payment of claims. **(12 Hrs)**

**UNIT V**

Fire Insurance – Meaning – Definition – Features – Principles - Kinds of Policies – Policy Conditions – Payment of Claims. **(12 Hrs)**

**TEXT BOOK**

1. Insurance Principles and Practices :Dr.G.Themozhi&Ms.T.Tamilselvi.  
Merit India Publications, Madurai.

**BOOKS FOR REFERENCE**

1. Insurance Principles and Practices :M.N. Mishra  
S. Chand Publications, Delhi.
2. Principles and Practice of Insurance :Kothari and Pahl  
SahityaBhawan, Agra.
3. Principles and Practice of Insurance :Dr.A. Murthy  
Margham Publication, Chennai.

**SEMESTER III  
PART IV – NME  
BASICS OF CONSUMERISM**

**Sub Code :**

**2Hrs/30Hrs**

**Credit: 2**

**Objectives:**

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

**UNIT I**

Consumerism – Meaning – Definition – Nature of Consumerism – Weakness of Indian Consumers – Exploitation of Indian Consumers. **(6Hrs)**

**UNIT II**

Consumer Protection – Meaning – Need – How to protect the consumers – Consumer rights and liabilities. **(6Hrs)**

**UNIT III**

Legislations for consumer protection. **(6Hrs)**

**UNIT IV**

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

**UNIT V**

Consumer Movement in India – Causes for slow growth – Suggestions for strengthening the consumer movement. **(6Hrs)**

## **TEXT BOOK**

1. Business Environment  
and Policy Francis Cherunilam

Himalaya Publishing House,  
New Delhi.

## **BOOK 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

**SEMESTER - III**  
**PART IV – Skill Based Subject**  
**ENTREPRENEURSHIP DEVELOPMENT**

**Sub Code :**

**2Hrs/30Hrs**

**Credit: 2**

**Objective:**

**UNIT I**

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

**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). **(6Hrs)**

**UNIT IV**

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

**UNIT V**

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

## **TEXT BOOK**

1. Entrepreneurship Development :Dr(Mrs).G.Themozhi&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 BA [Economics]  
PART III  
PRINCIPLES OF ACCOUNTING – I**

**Sub Code :**

**5 Hrs / 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 - Uses and Limitations of Accounting –  
Classifications of Accounting - Double Entry System – Definition – Rules –  
Advantages. **(15 Hrs)**

**UNIT II**

Journal – Recording. **(15Hrs)**

**UNIT III**

Ledger – Posting and Balancing. **(15 Hrs)**

**UNIT IV**

Sub-Division of Journal – Subsidiary Books – Cash Book - Petty Cash Book.  
**(15 Hrs)**

**UNIT V**

Trial Balance – Meaning - Definition – Reasons for preparation of Trial  
Balance. **(15 Hrs)**

**TEXT BOOK**

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

**BOOKS FOR REFERENCE**

1. Principles of Accountancy :K.L.Nagarajan, N.Vinayakam&P.L.Mani  
EurasicPublising House ltd, New Delhi.
2. Advanced Accountancy :R.S.N.Pillai&Bagavathi

KornakPublishers,Delhi.

**SEMESTER IV**  
**PART III – CORE PAPER -6**  
**COST ACCOUNTING**

**Sub Code:**

**4Hrs/60Hrs**

**Credit: 4**

**Objectives:**

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. **(12 Hrs)**

**UNIT II**

Materials: Meaning – Direct and Indirect Material - Different Methods of Valuing Material Issues – Different Stock Levels, Economic Order Quantity. **(12 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. **(12Hrs)**

**UNIT IV**

Accounting of Overheads: Fixed and Variable Overheads – Basis of Charging Overheads – Allocation – Apportionment and Absorption –Primary distribution – Distribution of Service Overhead – Computation of Machine Hour Rate. **(12 Hrs)**

**UNIT V**

Process costing – Normal loss – Abnormal Loss and Abnormal gains.**(12 Hrs)**



**Note: 40% Theory and 60% 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  
MarghamPublications,Chennai.

**SEMESTER IV**  
**PART – III - CORE PAPER 7**  
**BUSINESS MATHEMATICS**

**Sub Code:**

**4Hrs/60Hrs**

**Credit: 4**

**Objectives:**

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.

**(12Hrs)**

**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.

**(12Hrs)**

**UNIT III**

Interest calculation – Simple interest – Compound interest – Depreciation – Percentage. **(12Hrs)**

**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. **(12Hrs)**

**UNIT V**

Theory of Probability – Theorems – Conditional Probability – Baye's Theorem – Mathematical Expectations. **(Simple Problems only) (12Hrs)**

## **TEXT BOOK**

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

## **BOOKS FOR REFERENCE**

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

**SEMESTER IV  
PART III – Allied  
TALLY**

**Sub Code     :** **3Hrs/ 45Hrs**  
**Credit: 4**

**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**

Introduction of accounting softwares - Starting Tally – Company Creation – Ledger Creation – Single , Multiple, Voucher entry. **(9Hrs)**

**UNIT II**

Day Book Summary – Trial Balance – Final Accounts – Reports Printing. **(9Hrs)**

**UNIT III**

Stock Group Creation – Item Creation – Godown – Unit of Measurement – Cost Center – Cost Categories. **(9Hrs)**

**UNIT IV**

Debit Note – Credit Note – Bills Registers – Sales, Purchase Summary. **(9Hrs)**

**UNIT V**

Inventory Voucher Entry – Receipt Note – Delivery Note – Rejection In, Rejection Out – Outstanding Reports – Accounting Voucher with Inventory details. **(9Hrs)**

**REFERENCE BOOK**

1. Tally 9 - Study material Published by CSC Computer Education.

**SEMESTER – IV**  
**PART III – Elective**  
**BUSINESS ENVIRONMENT**

**Sub Code :**

**3Hrs/ 45Hrs**  
**Credit: 3**

**Objectives:**

1. To make the students familiar with the changing business environment.
2. To have a clear idea about the global business environment and the factors affecting such environment.

**UNIT I**

Business Environment – Need for Environmental Analysis- Benefits and Limitations. **( 9Hrs)**

**UNIT II**

Economic Environment- Nature of Economic Environment – Micro economic factors influencing business. **(9 Hrs)**

**UNIT III**

Social Responsibilities of Business – Arguments for and against Social Responsibilities of Business – Barriers to social Responsibility- Business Ethics - Social Cost Benefit Analysis **(9 Hrs)**

**UNIT IV**

Social and Cultural Environment- Culture- Interface between Business and Culture. **(9 Hrs)**

**UNIT V**

Ecological Environment- Ecology and Business – Pollution Agents – Waysof Preventing Industrial Pollution –Environment Protection Act 1986- Sustainable Development,Impact of Ecological Environment in Industrial Establishment.**(9 Hrs)**

**TEXT BOOK**

1. Business Environment

:Dr.L.Natarajan

Merit India Publications, Madurai

**BOOKS FOR REFERENCE**

1. Business Environment

: Francis Cherunilam

Himalaya Publishing House, New Delhi.

2. Essentials of Business Environment: Aswathappa

Himalaya Publishing House, New Delhi.

3. Business Environment

: K.Chidambaram&V.Alagappan

Vikas Publishing House Pvt Ltd, New Delhi

**SEMESTER – IV**  
**PART IV – NME**  
**STOCK MARKET PRACTICES**

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

**Objectives:**

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 Exchanges. **(6Hrs)**

**UNIT V**

OTCEI – BSE - NSE – Listing of Securities – Procedure – Advantages – Demat Accounts – Mechanics of Trading in Stock Exchanges. **(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 : PunidhavadhiPandiyam

#### **SEMESTER IV**

#### **PART IV – Skill Based Subject**

#### **BASICS OF CONSUMERISM**

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

#### **Objectives:**

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

#### **UNIT I**

Consumerism – Meaning – Definition – Nature of Consumerism – Weakness of Indian Consumers – Exploitation of Indian Consumers. **(6Hrs)**

#### **UNIT II**

Consumer Protection – Meaning – Need – How to protect the consumers – Consumer rights and liabilities. **(6Hrs)**

#### **UNIT III**

Legislations for consumer protection. **(6Hrs)**

#### **UNIT IV**

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

#### **UNIT V**

Consumer Movement in India – Causes for slow growth – Suggestions for strengthening the consumer movement. **(6Hrs)**



## **TEXT BOOK**

1. Business Environment  
and Policy :Francis Cherunilam

Himalaya Publishing House,  
New Delhi.

## **BOOK 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



**SEMESTER IV – BA [Economics]**  
**PART III**  
**PRINCIPLES OF ACCOUNTING – II**

**Sub Code:**

**3 Hrs/45 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**

Preparation of Manufacturing , Trading and Profit and Loss Account. **(9 Hrs)**

**UNIT II**

Preparation of Balance Sheet . **(9Hrs)**

**UNIT III**

Final accounts of Sole trading concern with Adjustments - Closing stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance and Depreciation. **(9Hrs)**

**UNIT IV**

Bank Reconciliation Statement – Meaning – Need – Causes for differences between Cash book and Pass book. **(9Hrs)**

**UNIT V**

Average Due Date – Meaning – Determination of due date – Average due date as basis for calculation of interest – Interest on drawings of partners. **(9Hrs)**

**TEXT BOOK**

1. Financial Accounting

:T.S.Reddy&A.Murthy  
MarghamPublications,Chennai.

**BOOKS FOR REFERENCE**

1. Advanced Accountancy
2. Advanced Accountancy
3. Principles of Accountancy

:S.P Jain and K.L Narang  
Kalyani Publishers, Delhi  
:R.S.NPillai and Bagavathi  
Konark Publishers PvtLtd,New Delhi.  
:K.L.Nagarajan, N.Vinayakam&P.L.Mani.  
EurasicPublising House ltd, New Delhi

**SEMESTER V**  
**PART – III - CORE PAPER -8**  
**CORPORATE ACCOUNTING - I**

**Sub Code :**

**5 Hrs/75 Hrs**

**Credit: 4**

**Objectives:**

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. **(15 Hrs)**

**UNIT II**

Preference Shares –Issue and Redemption. **(15Hrs)**

**UNIT III**

Debentures – Issue and Redemption.(Excluding Own Debentures) **(15Hrs)**

**UNIT IV**

Profit Prior to Incorporation. **(15Hrs)**

**UNIT V**

Final Accounts – Preparation and Presentation according to the requirements of Schedule IV Part I and II. **(15Hrs)**

**TEXT BOOK**

1. Corporate Accounting :T.S.Reddy, A.Murthy  
MargahamPublication,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 -9**  
**INCOME TAX LAW AND PRACTICE - I**

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

**Objectives:**

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. **(15Hrs)**

**UNIT II**

Residential status – Individual, HUF, Joint Stock Company – Income Exempt from Tax(Sec.10)(**Theory only**) **(15Hrs)**

**UNIT III**

Computation of Income from salary. **(15Hrs)**

**UNIT IV**

Computation of Income from house property and Profits and gain from business or profession. **(15Hrs)**

**UNIT V**

Computation of Income from Capital gains and Income from other sources. **(15Hrs)**

**TEXT BOOK**

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

**BOOKS FOR REFERENCE**

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

**SEMESTER V**  
**PART III – CORE PAPER -10**  
**BANKING THEORY LAW AND PRACTICE**

**Sub Code :**

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

**Objectives:**

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. **(15Hrs)**

**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. **(15Hrs)**

**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. **(15Hrs)**

**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. **(15Hrs)**



## **UNIT V**

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

### **TEXT BOOK**

1. Banking Theory Law & Practice :E.Gordon&K.Natarajan  
Himalaya PublisingHouse,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 – V**  
**PART III – CORE PAPER -11**  
**MANAGEMENT ACCOUNTING**

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

**Objectives:**

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. **(15Hrs)**

**UNIT II**

Financial statement Analysis and Interpretation: Accounting ratio, their significance, utility and limitations, Analysis for liquidity, profitability and solvency. **(15Hrs)**

**UNIT III**

Fund Flow and Cash Flow Analysis. **(15Hrs)**

**UNIT IV**

Standard Costing and Variance Analysis (Material and Labour only). **(15Hrs)**

**UNIT V**

Marginal costing – Meaning - Objectives – Advantages and limitations – Break Even Analysis – Applications of Marginal costing. **(15Hrs)**

**TEXT BOOK**

1. Management Accounting : Ramachandran and Srinivasan  
Sriram 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 V**  
**PART III – CORE PAPER -12**  
**COMPANY LAW**

**Sub Code :**

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

**Objectives:**

To impart basic knowledge about formation and function of joint stock companies.

**UNIT I**

Company – Meaning – Definition – Characteristics – Difference between Company and Partnership – Kinds of Companies. **(15Hrs)**

**UNIT II**

Formation of Companies – Incorporation of Company – Documents to be filed with the Registrar – Certificate of Incorporation – Commencement of Business – Promoter – Meaning – Functions - Pre-incorporation Contracts. **(15Hrs)**

**UNIT III**

Memorandum of Association – Clauses– Alteration of Memorandum – Doctrine of ultravires. **(15Hrs)**

**UNIT IV**

Articles of Association – Contents– Alteration of Articles of Association – Doctrine of Indoor Management. **(15Hrs)**

**UNIT V**

Raising of Capital – Prospectus – Contents– Mis-statements in Prospectus – Statement-in-lieu of Prospectus.

Share Capital – Kinds of Share Capital – Alteration of Capital – Reduction of Capital – Further issue of Capital – Reorganisation of Share Capital. **(15Hrs)**

**TEXT BOOK**

1. Elements of Company Law :N.D.Kapoor  
Sultan Chand & Sons, New Delhi.

**BOOKS FOR REFERENCE:**

1. A Text book of Company Law :P.P.S Gogna  
S.ChandCoLtd , Delhi.
2. Company Law & Secretarial Practice :Acharya&Govekar  
Himalya Publishing House,  
New Delhi.

**SEMESTER V**  
**PART III – Elective**  
**E – COMMERCE**

**Sub Code :**

**3Hrs/45Hrs**  
**Credit:3**

**Objectives:**

To enable the students to understand the technology of E-Commerce for Business Applications

**UNIT I**

E-Commerce -Framework Classification of E-Commerce-Anatomy of E-Commerce Applications-Components of the I-Way – Network Access Equipment – Internet Terminology. **(9Hrs)**

**UNIT II**

Electronic Data Interchange- Benefits – EDI Legal, Security& Privacy Issues – EDI software Implementation. **(9Hrs)**

**UNIT III**

Electronic Payment Systems- Types –Digital Token Based Electronic Payment System- Smart Cards and Credit Card Electronic Payment Systems- Risk. **(9Hrs)**

**UNIT IV**

Online Booking System – E-Retailing **(9 Hrs)**

**UNIT V**

Network Security Firewalls – Client Server Network Security – Emerging client server security threats – Firewalls and Network security – Data and message security –Encrypted documents and electronic mail. **(9Hrs)**

## **TEXT BOOK**

1. E-Commerce :SrinivasaVallaban  
Sultan Chand &Sons, New Delhi.
2. E-Commerce : C.S.Rayadu  
Himalaya Publishing House, New Delhi.
3. Electronic Commerce :Bharat Bhasker  
Tata McGraw Hill Publishing Co. Ltd.,New Delhi

**SEMESTER – V**  
**PART IV Skill Based Subject**  
**STOCK MARKET PRACTICES**

**Sub Code :**

**2 Hrs/ 30 Hrs**  
**Credit: 2**

**Objectives:**

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 Exchanges. **(6Hrs)**

**UNIT V**

OTCEI – BSE - NSE – Listing of Securities – Procedure – Advantages – Demat Accounts – Mechanics of Trading in Stock Exchanges. **(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 VI**  
**PART III – CORE PAPER -13**  
**CORPORATE ACCOUNTING II**

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

**Objectives:**

To enable the learners to acquire knowledge in corporate accounting

**UNIT I**

Valuation of Shares and Goodwill. **(15Hrs)**

**UNIT II**

Amalgamation, Absorption, Reconstruction (external) of Joint Stock Companies. (Excluding Amalgamation in the nature of merger, Inter- company transactions and Holdings) **(15Hrs)**

**UNIT III**

Alteration of share capital and Internal reconstruction. **(15Hrs)**

**UNIT IV**

Liquidation of Companies – Meaning – Modes – Order of Payment – Secured Creditors – Preferential Creditors - Statement of Affairs – Deficiency / Surplus Account – liquidators final statement of accounts(excluding receiver for debenture holders and ‘B’ list of Contributories). **(15Hrs)**

**UNIT V**

Holding Companies – Meaning – Definition – Preparation of Consolidated Balance Sheet- treatment of unrealized profits- Revaluation of Assets and Liabilities – issue of bonus shares. **(15Hrs)**



**TEXT BOOK**

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

**BOOKS FOR REFERENCE**

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

**SEMESTER – VI**  
**PART III – CORE PAPER -14**  
**INCOME TAX LAW AND PRACTICE – II**

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

**Objectives:**

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. **(15Hrs)**

**UNIT II**

Computation of Individual's total income – Deductions in the computation of total income – Assessment of Individuals. **(15Hrs)**

**UNIT III**

Assessment of Hindu Undivided Family – Assessment of Partnership Firms – Assessment of Joint stock companies. **(15Hrs)**

**UNIT IV**

Income Tax Authorities – General Powers of CBDT – Director/Chief Commissioner of Income Tax –Assessing Officer. **(15Hrs)**

**UNIT V**

Procedure for Assessment - Types of Assessment – Permanent Account Number (PAN). **(15Hrs)**

**TEXT BOOK**

1. Income Tax Law & Accounts :Dr.H.C.Mehrothra  
Sahitya Bhawan 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 -15**  
**BUSINESS MANAGEMENT**

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

**Objectives:**

To acquaint the learners with the basic principles of management.

**UNIT I**

Management – Definition – Principles – Importance – Functions – Contributions of F.W Taylor and Henry Fayol – Management Vs. Administration.  
**(15Hrs)**

**UNIT II**

Planning – Definition – Objectives – Elements - Importance – Advantages & Limitations – Kinds – Process – Management by objectives.  
**(15Hrs)**

**UNIT III**

Organizing – Definition – Principles – Formal & Informal Organisation – Types of Organisation –Delegation – Authority – Responsibility – Accountability.Centralisation – Decentralisation – Meaning – Advantages and Disadvantages.  
**(15Hrs)**

**UNIT IV**

Staffing – Meaning – Nature – Importance – Steps - Motivation – Definition – Characteristics – Maslow's theory of motivation.  
**(15Hrs)**

**UNIT V**

Co-ordination – Definition – Features – Need – Elements – Principles – Types – Techniques – Benefits - Communication – Definition – Nature – Characteristics – Importance – Principles – Barriers to Communication – Overcoming the Barriers.  
**(15Hrs)**

## **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 VI  
PART III–CORE PAPER -16  
OFFICE AUTOMATION - LAB**

**Sub Code :**

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

**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-PowerPoint**

5. Scenery Creation
6. Creating Presentation using Wizard
7. Slide show on College Courses
8. Creating Charts using PowerPoint

**MS-Excel**

9. Employee Payroll
10. Inventory Control
11. Chart Creation using Excel

**MS-Access**

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

**SEMESTER -VI**  
**PART III – CORE PAPER -17**  
**MARKETING**

**Sub Code:**

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

**Objectives:**

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 – Social Marketing – Marketing Functions. **(15Hrs)**

**UNIT II**

Product – Meaning – Definition – Features – Product Policies – Product Innovation –Product Life Cycle – New Product Planning – Product Diversification – Product Elimination – Product Modification – Product Failure. **(15Hrs)**

**UNIT III**

Pricing – Meaning – Importance – Factors – Objectives – Kinds – Discounts – Allowances – Sales – Promotion – Meaning – Definition – Objectives – Advantages – Disadvantages – Kinds. **(15 Hrs)**

**UNIT IV**

Branding – Meaning – Reasons – Functions – Features – Types – Advantages – Trade Mark – Labelling – Meaning – Functions – Advantages – Disadvantages – Packaging – Meaning – Functions – Materials used for Packaging – Kinds – Requisites of good package. **(15 Hrs)**

## **UNIT V**

Advertising – Meaning – Definition – Objectives – Functions – Advantages – Objections – Advertisement Copy – Classification – Qualities – Elements – Kinds of advertising media. **(15Hrs)**

### **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 :D.C.Kapoor  
S.Chand, New Delhi
4. Marketing-A Managerial  
Introduction :J.C.Gandhi  
Tata McGraw Hill Publishing Company Ltd,  
New Delhi
5. Principles and Practices  
ofMarketing in India :C.B. Memoria  
Narosa Book Distributors,

**SEMESTER - VI**  
**PART III - Elective**  
**AUDITING**

**Sub Code :**

**3Hrs/45 Hrs**  
**Credit: 3**

**Objectives:**

To enable the learners to

1. be familiar with the principles of auditing
2. get knowledge about the audit procedure

**UNIT I**

Audit – Definition – Objects – Types – Advantages – Auditing vs Investigation – Qualities of an auditor – Rights and Duties – Company Audit – Auditor – Appointment – Removal – Qualification – Audit Report. **(9 Hrs)**

**UNIT II**

Audit Programme – Audit notes – Audit files – Working papers – Procedure for Audit – Internal Control – Internal check – Auditors’ duty as regards internal check.

**(9 Hrs)**

**UNIT III**

Vouching – Meaning – Definition – Importance – Duties of an auditor. **(9 Hrs)**

**UNIT IV**

Vouching of cash transactions.

**(9 Hrs)**

**UNIT V**

Vouching of trading transactions.

**(9 Hrs)**

**TEXT BOOK**

1. Practical Auditing : B.N.Tandon  
S.Chand& Co, NewDelhi

**BOOKS FOR REFERENCE**

1. Auditing : M.S.Ramasamy  
S.Chand& Co, New Delhi
2. Auditing : S.M.Sundaram  
SreeMeenakshi Publications, Karaikudi



**SEMESTER - VI**  
**PART IV – Skill Based Subject**  
**PERSONALITY DEVELOPMENT**

**Sub Code :**

**2 Hrs/30 Hrs**  
**Credit: 2**

**Objective:**

To provide an exposure to the skills required for the corporate world enhance one's employability.

**UNIT I**

Personality – Nature – Personality Traits – Types of Personality – Determinants of Personality.

**(6 Hrs)**

**UNIT II**

Goal Setting – Meaning – Importance – Stages – Types of Goals. **(6 Hrs)**

**UNIT III**

Attitude – Nature – Components – Functions – Barriers and Types of Attitude. **(6 Hrs)**

**UNIT IV**

Communication – Nature – Communication Skills – Resume Writing. **(6 Hrs)**

**UNIT V**

Interpersonal Skills – Perceptual Skills – Managing emotions and Stress. **(6 Hrs)**

**BOOKS FOR REFERENCE**

1. Soft Skills Competencies for Success : Bukari  
Sanjee Publications, Trichy - 20
2. Personality Development – A Need : Machakkalai  
Mangai Publishers - 2010
3. Soft Skills : Alex  
S.Chand& Co., New Delhi
4. Personality Development : John Arthur  
Lotus Press, New Delhi

5. You Can Win

: Shiv Kera  
Macmillan India, Delhi