

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN

(AUTONOMOUS)

Nationally Reaccredited with B⁺⁺ by NAAC in 3rd Cycle

(Run by Hindu Religious and Charitable Board under the Aegis of

Arulmigu Dhandayuthapani Swami Thirukovil, Palani)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

Chinnakalyamputhur, Palani -624 615.



OUTCOME BASED EDUCATION

SYLLABUS FOR

BACHELOR OF COMMERCE

2019 Onwards

1. COLLEGE VISION

CV1 Women Education

CV2 Women Empowerment

CV3 Self-Reliance

CV4 Model Citizen

2. PROGRAMME EDUCATIONAL OBJECTIVES

- PEO1 To enable the students to understand the basic concepts, laws and theories in Commerce.
- PEO2 To create an awareness of the current trends in business, accounting, Insurance, management, marketing and finance.
- PEO3 To equip the students with computer, accounting, entrepreneurial, marketing, leadership quality and managerial skills
- PEO4 To develop logical thinking and analytical skills and to imbibe professional ethics, environmental values and social responsibility.
- PEO5 To facilitate the students to acquire knowledge to become successful entrepreneurs and professionals like chartered Accountant, Cost Accountant, Company Secretary and Financial Analyst.
- PEO6 To guide the students to undertake research programmes.

3. PROGRAMME OUTCOME

- PO1 Attain academic proficiency relating to the various concepts in commerce and accountancy .
- PO2 Apply the business, management, banking, finance, insurance, taxation, mathematical, statistical and accounting concepts in real time organizational environment.
- PO3 Apply the accounting, financial, statistical and mathematical tools in social research.
- PO4 Equip the students with the required soft skill and personality development to interact with the society.
- PO5 Acquire knowledge to face the various career oriented exams in taxation, accounting, finance, marketing, business management etc.,

4. ELIGIBILITY FOR ADMISSION

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

5.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).

6.MEDIUM OF INSTRUCTION : English

7.ELIGIBILITY FOR DEGREE

- Candidates will be eligible for B.Com(CA) Degree, if they secure the passing minimum of 40 Per cent.(Internal & External)
- To complete the course the students should gain the prescribed credits i.e., 140 credits.
- Candidates require 75 per cent of attendance to attend the semester exam.
- Two internal examinations will be conducted and the average of this two will be considered for consolidation.
- Group Project work is compulsory which carries 100 Marks. Group should select a topic for the project work in the beginning of the VI semester and submit the report at the end of that semester. Project report shall be valued and viva-voce examination will be conducted by an Internal Examiner.

8.EVALUATION

Evaluation of the candidates shall be made through internal and external assessment. For theory papers, Internal Examination will be for 25 Marks and External Examination will be for 75 Marks. For Practical papers, Internal Examination will be for 40 Marks and External Examination will be for 60 Marks.

Theory Papers

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

Test	-	15
Seminar	-	5

Assignment - 5

Computer Application Practical

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

Observation	-10
Program execution	-10
Model	-20

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

Record	-10
Algorithm	-10
Program Output	-30
Viva-voce	-10

9. GROUP PROJECT

Distribution of Marks

Internal -75 Marks:Topic Selection- 30 Marks;

Data Processing- 30 Marks;

Regularity-15 Marks;

Viva-Voce -25 Marks

10. QUESTION PAPER PATTERN

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

CIA: BOTH THEORY & PROBLEM PAPERS PATTERN

Bloom's Category	Section	Marks	Description	Total
Remember, Understand (K ₁ , K ₂)	A- 6 x 1	6	Objective type	
Understand ,Apply	B- 2 x 5	10	250 words	

(K ₂ ,K ₃)	(Either or Pattern)			30
Apply, Analyse (K ₃ ,K ₄)	C- 2 x7 (2 out of 3)	7	500 words	

UG-End Semester Examination Pattern for Theory Papers & Problem papers

Bloom's Category	Section	Marks		Total
Remember, Understand (K ₁ ,K ₂)	A - 15 x1	15	Objective Type	75
Understand ,Apply (K ₂ ,K ₃)	B – 5 x 6 (Either or Pattern)	30	250 words	
Apply, Analyse (K ₃ ,K ₄)	C - 3 out of 5 3x 10 marks	30	500 words	

SBC and NME Papers

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

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	3out of 5 questions	3 x 10 = 30
Total			75

11.COMMERCIAL PRACTICES - EVALUATION PATTERN

Internal 40

Practical 60

Report30

Class Performance10

12.ENGLISH FOR CAREER DEVELOPMENT - EVALUATION PATTERN

Internal = 25

Practical = 75

Self Introduction - 10

Public Speaking - 20

Conversation - 15

Group Discussion - 15

Role Play - 15

13. Extra Credit Course

1. IYear Human Rights and Duties

2.IIYear Human Resource Development

3.IIIYear Online Course in Commerce Discipline

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI

PG AND RESEARCH DEPARTMENT OF COMMERCE

B.COM - UGCOMA

(for those who joined in June 2019)

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
I	Part – I	Tamil	MUGT1	6	3	25	75	100
	Part – II	English	MUGE1	6	3	25	75	100
	Part – III							
	Core - 1	Financial Accounting -I	MUCOC1	5	4	25	75	100
	Core - 2	Business Organisation	MUCOC2	5	4	25	75	100
	Allied- 1	General Economics – I		5	5	25	75	100
	Part – IV							
	SBC	English for Career Development–I	MUCOEC1	2	2	25	75	100
	Value Education	Yoga		1	2	25	25	100
		Total		30	23			700
II	Part – I	Tamil	MUGT2	6	3	25	75	100
	Part – II	English	MUGE2	6	3	25	75	100

	Part – III							
	Core – 3	Financial Accounting - II	MUCOC3	6	4	25	75	100
	Core – 4	Business Communication	MUCOC4	5	4	25	75	100
	Allied – 2	General Economics – II	MUCOEC2	5	5	25	75	100
	Part – IV							
	SBC	English for Career Development–II	MUCOEC2	2	2	25	75	100
	Extra Credit Course(Outside the class hours)	Human Rights and Duties		-	(2)	-	-	-
		Total		30	21			600

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
III	Part – III							
	Core - 5	Partnership Accounting	MUCOC5	6	4	25	75	100
	Core - 6	Banking Theory and Practice	MUCOC6	6	4	25	75	100
	Core -7	Company Law	MUCOC7	5	3	25	75	100
	Core-8	Principles of Insurance	MUCOC8	4	3	25	75	100
	Allied-3	Business Statistics	MUCOA3	5	5	25	75	100

	Part – IV							
	SBC	Women Entrepreneurship	MUCOWE3	2	2	25	75	100
	NME – 1	Practical Banking	MUCON1	2	2	25	75	100
		Total		30	23			700
IV	Part – III							
	Core – 9	Cost Accounting	MUCO9	6	4	25	75	100
	Core – 10	Business Management	MUCOC10	6	4	25	75	100
	Core – 11	Auditing	MUCOC11	6	4	25	75	100
	Core – 12	Business Environment	MUCOC12	5	3	25	75	100
	Allied - 4	Business Mathematics	MUCOA4	5	5	25	75	100
	Part – IV							
	SBC	E-Commerce	MUCOEC4	2	2	25	75	100
	Extra Credit Course(Outside the class hours)	Human Resource Development		-	(2)	-	-	-
	Part – V	Extension Activities	MUEXA4	-	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	MUCOC13	7	5	25	75	100
	Core – 14	Corporate Accounting	MUCOC14	6	4	25	75	100
	Core – 15	Principles of Marketing	MUCOC15	5	4	25	75	100
	Elective-1		MUCOE1	5	5	25	75	100
	Option – 1	Indian Financial Markets						
	Option - 2	Principles of Financial Management						
	Elective – 2		MUCOEL1	5	5	40	60	100
	Option – 1	Computer Application – Practical						
	Option – 2	SPSS – Package						
	Part – IV							
	SBC	Commercial Practices	MUCOCP5	2	2	40	60	100
		Total		30	25			600
VI	Part – III							
	Core - 16	Management Accounting	MUCOC16	6	5	25	75	100
	Core – 17	Goods and Services Tax	MUCOC17	7	5	25	75	100
	Core – 18	Business accounting with Tally	MUCOL2	6	4	40	60	100
	Elective – 3		MUCOE3	5	5	25	75	100
	Option – 1	Business Law				75	25	
	Option - 2	Export Trade Procedure						

	Part – IV							
	SBC	Group Project	MUCOPR	2	2	25	75	100
		Environmental Studies	MUES6	2	2	25	75	100
	NME – 2	Consumerism	MUCON2	2	2	25	75	100
	Extra Credit Course(Outside the class hours)	Online Course in Commerce Discipline		-	(2)	-	-	-
		Total		30	25			700

Total Marks : 4000

Credit : 140

SEMESTER - I

Course Code	MUCOC1	Course Title	Batch:	2019-2022
Hrs / Week	5	Part- III Core Paper -1 Financial Accounting – I	Semester:	I
			Credits:	4

Preamble

The course focuses on the, accounting concepts, conventions, objectives methods and rules of accounting system. The course provides knowledge as to the various methods of book keeping and the preparation of final accounts.

Course Outcomes:

On the successful completion of the course, the students are able to

- Understand the accounting concepts, conventions, methods and rules thereby preparation of journal and ledger.
- Summarize the ledger balances and check the arithmetical accuracy of books of accounts.
- Prepare the financial statements of sole trading concern in accordance with the generally accepted accounting principles.

COURSE CONTENT

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: Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book, Petty Cash Book.

Bank Reconciliation Statement. **(15 Hrs)**

Unit-III:

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

Unit IV:

Final accounts of one man Company with all adjustments. **(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: 20% Theory and 80% Problems

Prescribed Text

1. Financial Accounting - T.S.Reddy, &A.Murthy,MarghamPublication,Chennai, 2017.

Books for Reference

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

Course Code	MUCOC2	Course Title	Batch:	2019-2022
Hrs / Week	5	Part-III Core Paper -2 Business Organisation	Semester:	I
			Credits:	4

Preamble

To acquaint the students with the nature and different forms of business organisation. It also aims to provide knowledge on need, objectives and problems of public enterprises and features of MNCs.

Course Outcomes:

On the successful completion of the course, the students are able to

- Understand the different forms of business organization
- Assess the strength and weakness of large and small scale business.
- Understand the concepts of public utilities, MNCs, public enterprise and analyze the Problems of public enterprises and public utilities.

COURSE CONTENT

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–One man Company– Partnership Firms – Limited liability Partnership – 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)**

Prescribed Text

1. Business Organisation :S.Kathirasan and Dr.V.Radha,Presenna Publication and Distributors, Chennai.

Books for Reference:

1. Anbalagan,N.,*Business Organisation*,Madurai, Merit India Publications.,
2. Gupta,C.B.,*Business Organisation and Management*, New Delhi, Sultan Chand Publishers.,
3. Bhushan,Y.K., *Fundamentals of Business Organisation*, New Delhi, Sultan ChandPublishers.,
4. Sundaram,S.M.,*Business Organisation* ,Madurai, SreeMeenakshi Publications.,

Course Code	MUCOEC1	Course Title	Batch:	2019-2022
Hrs / Week	2	Part- IV SBC English for Career Development (Practical)-I	Semester:	I
			Credits:	2

Preamble

The course helps the learners to improve their vocabulary, reading skill, listening skill and non-verbal communication

Course Outcomes:

- Read the documents and newspapers with proper pronunciation and flow.
- Converse with a given situation and participate in panel discussion
- Translate words, sentences paragraphs and newspaper articles

COURSE CONTENT

Unit-I:

Reading: Importance of Reading – Types of Reading – Loud 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 – Commercial terms. **(6 Hrs)**

❖ **100 Per cent Practical**

Books for Reference

1. Kathirasan, S., and Radha,V., *Business Communication*,Chennai,Presenna Publication and Distributors.,
2. Themozhi, G., & Selvi, P., *Career Guidance*, Chennai, New Century Book House.,
3. Rajendra Pal &Korlahalli, J.S.,*Essentials of Business Communication*,New Delhi, Sultan chand&Sons.,

Course Code	MUCOC3	Course Title	Batch:	2019-2022
Hrs/Week	6	Part-III Core Paper -3 Financial Accounting –II	Semester	II
			Credits	4

Preamble

The course focuses on the accounting treatment relating to bill of exchange, consignment, royalty, single entry system and non-trading concerns.

Course Outcome

On the successful completion of the course, the students are able to

- Understand the concept of bill of exchange, consignment, royalty and single entry system
- Prepare consignment account and royalty account
- Ascertain profit/loss under single entry system
- Differentiate the accounting procedure of trading and non-trading concerns and prepare the financial account of non trading concerns

COURSE CONTENT

Unit-I:

Bills of Exchange: Definition- Features – advantages – Honor / Dishonor of bills - Renewals – Retiring of Bills - Insolvency of Acceptor (**Trade bill only**). **(19 Hrs)**

Unit-II:

Consignment Accounts: Meaning – Features – Distinction between Sale and Consignment – Important terms – Accounting Treatment. **(19 Hrs)**

Unit-III:

Royalty–Meaning: Explanation of technical terms – Accounting Treatment – Methods of Recoupment. (**Excluding Sub-Lease**) **(13 Hrs)**

Unit-IV:

Single Entry System: Meaning and Features – Statement of affairs method and Conversion method. **(19 Hrs)**

Unit-V:

Accounts for Non-Trading Concerns: Items Peculiar to Non-trading Concerns -
Preparation of Income and Expenditure account and Balance Sheet. (19 Hrs)

Note: 20% Theory and 80% Problems

Prescribed Text

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

Books for Reference

1. Jain,S.P.,andNarang,K.L.,*AdvancedAccountancy*,NewDelhi,KalyaniPublishers,
2. Pillai, R.S.N., and Bagavathi, *Advanced Accountancy*, New Delhi, S. Chand& Company Ltd.,
3. Nagarajan, K.L., Vinayakam,N&Mani,P.L., *Principles of Accountancy*, New Delhi , Eurasia Publishing House Ltd.,

Course Code	MUCOC4	Course Title	Batch:	2019-2022
Hrs/Week	5	Part – III Core Paper -4 Business Communication	Semester	II
			Credits	4

Preamble

The course focuses on the objectives, quality and format of business letters .It provides knowledge with regard to the various commercial terms, drafting of resume and techniques for writing letters under various business situations.

Course Outcome

On the successful completion of the course,the students are able to

- Acquire knowledge about objectives, elements, format and qualities of good business letter
- Drafting letters related to offers and quotations trade enquiry, trade order, status enquiry, complaints and adjustments.
- Prepare application and resume for various jobs
- Draft collection letters, circular letters and banking and insurance correspondence

COURSE CONTENT

Unit-I:

Communication–Meaning–Definition–Objectives – Characteristics – Elements, Types, Barriers. 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: Meaning –Features-Merits and Demerits- Etiquettes. **(15 Hrs)**

Unit-V:

Banking Correspondence: Opening of Account-Stop payment of cheque-Dishonour of cheque–Request for agency service-Request for overdraft/loan facilities. Insurance Correspondence: Intimation of policy details-request for loan against policy-surrendering of policy-claim settlement **(15 Hrs)**

Note: 30% Theory and 70% Letters

Prescribed Text

1. Business Communication : S.Kathirasan and Dr.V.RadhaPresenna
Publication and Distributors, Chennai.

Books for Reference

1. Rajendra Pal & Korlahalli, J.S., *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons.,
2. Kapoor, N.D., *A Guide to Business Correspondence*, New Delhi, Sultan Chand & Sons.,
2. Pillai, R.S.N., & Bagavathi, *Modern Commercial Correspondence*, New Delhi, Sultan Chand & Co Ltd.,

Course Code	MUCOEC2	Course Title	Batch:	2019-2022
Hrs/Week	2	Part-IV SBC English for Career Development (Practical) –II	Semester	II
			Credits	2

Preamble

The course helps the students to develop their competency in oral and written communication.

Course Outcome

- Describe a person ,situation and picture
- Effectively converse in a given situation and participate in group discussion
- Deliver speech on various topics.

COURSE CONTENT

Unit-I:

Writing Skills: Describing a person, situation, picture – Describing family members – Teachers – Favourite actors – Players etc. Master of ceremony Preparation. **(6 Hrs)**

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- Article Review. **(6 Hrs)**

Unit-V:

Public speaking skills: Content of Public Speech- Delivery of speech. **(6 Hrs)**

❖ **100 per cent Practical**

Books for Reference

1. Kathirasan,S., and Radha,V., *Business Communication*,Chennai,Presenna Publication and Distributors.,
2. Themozhi,G., Selvi, P., *Career Guidance*,Chennai,New Century Book House.,

Course Code	MUCOC5	Course Title	Batch:	2019-2022
Hrs / Week	6	Part-III Core Paper-5 Partnership Accounting	Semester:	III
			Credits:	4

Preamble

To enable the learners to acquire knowledge on accounting treatment on admission, retirement, death of a partner. It also impart knowledge as to amalgamation of firm and insolvency of partners.

Course Outcome

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

- Understand the features and legal requirements of partnership firms and acquire knowledge on the distribution of profits among partners.
- Apply the rules relating to Admission, Retirement and Death of a Partner.
- Discuss the case Garner vs Murray and solve problems relating to insolvency of partners.
- Distribute the final settlement of amount due to the partners on dissolution of firms.

COURSE CONTENT

Unit-I:

Partnership: 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. **(21Hrs)**

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. **(21 Hrs)**

Unit-V:

Amalgamation of Partnership Firms.

(15Hrs)

Note: 20% Theory and 80% Problems

Prescribed Text

1. Financial Accounting : T.S.Reddy&A.Murthy, Margham Publications, Chennai.

Books for Reference

1. Jain, S.P., and Narang, K.L., *Advanced Accountancy*, New Delhi, Kalyani Publishers.,
2. Arulanandam, M.A., & Raman, K.S., *Advanced Accountancy*, New Delhi, Himalaya Publications.,
3. Pillai, R.S.N., & Bhagavathy, *Advanced Accountancy*, New Delhi, S. Chand & Company Ltd.,

Course Code	MUCOC6	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Core Paper-7 Banking Theory and Practice	Semester	III
			Credits	3

Preamble

Enables the students to understand the classification and functions of banks and to provide knowledge of law and practice relating to banking. To update the students with recent developments in the banking sector.

Course Outcome

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

- Understand the relationship between banker and customer and gain knowledge regarding the rights and obligations of a banker.
- Analyse the features of a cheque and learn about material alteration, crossing, endorsement and marking of a cheque.
- Analyse the various precautions for honouring a cheque, discuss the statutory protection to a paying banker and duties of a collecting banker.
- Acquire knowledge as to recent developments in Banking Sector.

COURSE CONTENT

Unit-I:

Banking :Meaning - Definition – Classification of Banks – Nationalization of Bank- Functions and Services of Commercial Banks- Types of Deposits- Types of Loans and Advances – RBI: Consitution-Nationalisation-Management-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. **(12 Hrs)**

Unit-V:

E – Banking : Core Banking – Internet Banking – Mobile Banking – Telephone Banking – ATM – Cash Deposit Machine-EFT (Electronic Fund Transfer) – RTGS – NEFT –E-Wallet-Debit Card-Credit Card-Smart Card-Off shore Banking. **(18 Hrs)**

Prescribed Text

1. Banking Theory Law & Practice: E.Gordon&K.Natarajan Himalaya Publishing House, Mumbai.
2. Banking Theory Law & Practice:Dr.GurusamyVijayaNicole Imprints (Pvt) Ltd,Chennai.

Books for Reference

1. Sundaram,S.M., &Varshney.,*Banking Theory Law & Practice*,New Delhi,S.Chand& Sons.,

Course Code	MUCOC7	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Core – 7 Company Law	Semester	III
			Credits	5

Preamble

The course aims to impart basic knowledge about formation of companies. The course also focuses on important documents to be filed with the registrar of companies.

Course Outcome

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

- Understand the characteristics of joint stock companies and identify different kinds of companies.
- Identify the documents to be filed at the time of incorporation of company.
- Discuss the various contents of prospectus, qualification, duties and liabilities of board of directors.

COURSE CONTENT

Unit-I:

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

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. **(15 Hrs)**

Unit-III:

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

Unit-IV:

Prospectus :Definition-Legal Rules Relating to issue of Prospectus-Contents-Liability for Mis-Statement and Omission of Facts- Statement in Lieu of Prospectus. **(15 Hrs)**

Unit-V:

Management and Control of Companies:Managing Director-Appointment-Disqualification.Director,Secretary- Appointment-Qualification- Disqualification-Duties and Liabilities. Winding up of companies: Meaning and Types. **(15 Hrs)**

Prescribed Text

1. Company Law :Dr.V.Radha , Prasanna publishers ,Chennai .

Books for Reference:

1. Kapoor,N.D., *Elements of Company Law* , New Delhi, Sultan Chand &Sons.,
2. Gogna, P.P.S., *A Text book of Company Law*Delhi, S.Chand Co Ltd.,
3. Kathiresan , S., Radha , V., *Company Law*, Chennai Prasanna publishers.,

Course Code	MUCOC8	Course Title	Batch:	2019-2022
Hrs/Week	4	Part-III Core Paper-8 Principles of Insurance	Semester	III
			Credits	3

Preamble

The course focuses on the fundamental, principles, importance and essentials of insurance. The course provides knowledge about the different categories of insurance.

Course Outcome

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

- Understand the fundamental principles, importance and essentials of Insurance and gain knowledge about IRDA
- Differentiate between various types of insurance policies such as life, marine and fire insurance.
- Analyse the features of motor, health, personal, accident , sickness, burglary, cattle and crop insurance.

COURSE CONTENT

Unit-I:

Insurance – Meaning – Definition - Nature – Principles – Kinds - Functions - Importance - Essentials of a Sound Insurance Plan -Salient features of IRDA Act - Administration of IRDA Act - Regulatory measures of IRDA **(12 Hrs)**

Unit-II:

Life Insurance Contract – Features – Classification of Policies – Economic Uses of Life Insurance- Advantages of Life Insurance - Principles of Life Insurance- Procedure for taking a Life Policy - Policy Conditions - Kinds of Policy. **(12 Hrs)**

Unit-III:

Marine Insurance – Meaning – Definition – Principles - Kinds of Marine Policies – Procedure for taking out a marine policy– Policy conditions – Marine Losses – Payment of claims. **(12 Hrs)**

Unit-IV:

Fire Insurance – Meaning – Definition – Features –Scope- Principles –Procedure for effecting Fire Insurance Policy- Rights of Insurer- Kinds of Policies – Policy Conditions – Payment of Claims. (12 Hrs)

Unit-V:

Miscellaneous Insurance: Motor Insurance –Health Insurance-Personal Accident and sickness Insurance — Burglary Insurance – Cattle Insurance – Crop Insurance-Property Insurance. (12 Hrs)

Prescribed Text

1. Insurance Principles and Practices: M.N. Mishra, S. Chand Publications, Delhi.

Books for Reference

1. Kothari and Paul, SahityaBhawan, *Principles and Practice of Insurance*, Agra,
2. Murthy,A., *Principles and Practice of Insurance*,Chennai,MarghamPublication.,
3. Themozhi, G., &Tamilselvi, T., *Insurance Principles and Practices*,Madurai, Merit India Publications.,

Course Code	MUCOA3	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Allied – 3 Business Statistics	Semester	III
			Credits	5

Preamble

To impart knowledge regarding the importance and functions of business statistics in various fields. Also, to equip the learners with the skill to compute statistical measures like arithmetic mean, standard deviation, correlation, regression and index numbers.

Course Outcome

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

- Understand the various concepts and role of statistics in various disciplines.
- Compute the measures of central value and dispersion.
- Understand the significance and computation of correlation and regression analysis.
- Construct index numbers including consumer price index.

COURSE CONTENT

Unit I

Statistics :Meaning - Definition – Importance – Functions – Limitations. **(10 Hrs)**

Unit II

Measures of Central value: Mean, Median, Mode. **(20 Hrs)**

Unit-III:

Measures of Dispersion: Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. **(20 Hrs)**

Unit-IV:

Correlation Analysis: Significance – Types of Correlation – Pearson's Co-Efficient of Correlation – Spearman's Rank Correlation. Regression Analysis: (Simple problems only) **(20 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. **(20Hrs)**

Note: 20% Theory and 80% Problems

Prescribed Text

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

Books for Reference

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

Course Code	MUCOWE3	Course Title	Batch:	2019-2022
Hrs/Week	2	Part- IV SBC Women Entrepreneurship	Semester	III
			Credits	2

Preamble

The course makes the learners familiar with Entrepreneurship and role of women entrepreneurs in Economic Development. It also provides knowledge as to institutions supporting women entrepreneurs.

Course Outcome

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

- Understand the concept, importance and types of entrepreneurs.
- Understand the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs
- Analyse the problems of women entrepreneurs and Institutions supporting women entrepreneurs.

COURSE CONTENT

Unit-I:

Entrepreneur – Meaning – Definition – Characteristics – Functions – Types – Motivating factors to become entrepreneurs - Entrepreneurial competencies – Qualities of successful Entrepreneur – Entrepreneur and Economic development.(7 Hrs)

Unit-II:

Women Entrepreneur – Concept – Functions-Growth-Importance – Factors influencing the women Entrepreneur – Types – Male Entrepreneur vs Women Entrepreneur- Women Entrepreneurship in India. (7 Hrs)

Unit-III:

Problems of Women Entrepreneur - Remedial Measures.Government schemes and Institutional finance to promote women Entrepreneur. (8 Hrs)

Unit-IV:

New Product Preparation : Branding – Labelling – Packaging (Practical) (4 hrs)

Unit-V:

Product Launching-Sales(Practical) (4 hrs)

**Internal : 40 Marks (Test :15 , New product Preparation : 15 , Sales :10) External :
60 Marks**

Prescribed Text

1. Entrepreneurship Development : E.Gorden&Natarajan, Himalaya Publishing
House,Mumbai

Books for Reference:

1. Khanka,S.,*Entrepreneurial Developments*, New Delhi,S.Chand&Company,
2. VasanthaGopalR.,&SanthaS.,*Women Entrepreneurship in India*,NewDelhi,New
century publications.

Course Code	MUCON1	Course Title	Batch:	2019-2022
Hrs/Week	2	Part-IV NME-I Practical Banking	Semester	III
			Credits	2

Preamble

The course enlightens the students with the practical aspects on banking.

Course Outcome

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

- Understand the relationship between banker and customer.
- Distinguish the various type of deposits and loans offered by the bank.
- Draft letters to the bank relating to stop payment, dishonor of a cheque and requisition for an overdraft and agency services.
- Fill up application for opening account, Pay in slip, withdrawel slip, Cheque, DD Challan,NEFT and RTGS Forms

COURSE CONTENT

Unit-I:

Banking – Meaning – Definition – Structure of banking system in India - Banker and Customer – Special types of customers – Minor, Married Women – Relationship between Banker and Customer.
(6Hrs)

Unit-II:

Deposit – Current Deposit Account - Fixed Deposit Account – Savings Deposit Account – Recurring Deposit Account – Loans and Advances – Types of Loans and Advances.
(6Hrs)

Unit-III:

Letters to the Bank – Stop Payment for a Cheque – Dishonouring a Cheque – Request for an Overdraft – Request for Agency Services.
(6Hrs)

Unit-IV:

Procedures for opening a bank account - KYC Form – Fill up of application for opening account - Fill up of pay in slip and Withdrawal slip. (6Hrs)

Unit-V:

Fill up of cheque leaf - DD challan – NFFT - RTGS. (6Hrs)

Internal : 40 Marks (Test :15 , Filling up of forms : 25)

External : 60 Marks

Prescribed Text

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

Books for Reference

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

Course Code		Course title	Batch:	2019-2022
Hrs/Week	5	Principles of Accountancy-I	Semester	III
			Credits	4

Preamble

The course gives an idea about the accounting principles and to develop the skills in handling the accounts.

Course Outcome

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

- Understand the accounting methods and rules.
- Apply the rules in the preparation of journal and ledger.
- Summarize the ledger balances and check the arithmetical accuracy of books of accounts.

COURSE CONTENT

Unit-I:

Accounting :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:

Subsidiary Books :Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book- Single column and double column only - Petty Cash Book.**(15 Hrs)**

Unit-V:

Trial Balance: Meaning - Definition – Preparation of Trial Balance. **(15 Hrs)**

Note: 20% Theory and 80% Problems

Prescribed Text

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

Books for Reference

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

Course Code	MUCOC9	Course Title	Batch:	2019-2022
Hrs/Week	6	Core Paper-9 Cost Accounting	Semester	IV
			Credits	4

Preamble

The course focuses on the objectives, features, classification, elements of cost accounting and explains how cost accounting differs from financial and management accounting. It also provides knowledge about elements of cost and their valuation.

Course Outcome

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

- Understand the accounting methods and rules.
- Apply the rules in the preparation of journal and ledger.
- Summarize the ledger balances and check the arithmetical accuracy of books of accounts.

COURSE CONTENT

Unit-I:

Costing: Definition – Importance– Objectives and Advantages – Difference between Cost and Financial Accounting – Analysis and Classification of Costs – Preparation of Cost Sheet.

(14 Hrs)

Unit-II:

Materials: Meaning – Direct and Indirect Material -Different Methods of Valuing Material Issues – Different Stock Levels, Economic Order Quantity. **(19Hrs)**

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.

(19 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.

(19 Hrs)

Unit-V:

Process costing – Normal loss – Abnormal Loss and Abnormal gains.(Excluding inter process profit and equivalent production. **(19 Hrs)**

Note: 20% Theory and 80% Problems

Prescribed Text

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

Books for Reference

1. Khanna,B.S.,Pandey,I.M.,Ahuja,G.K., Arora,M.N.,*PracticalCosting*,New Delhi, S.Chand Publications.,
2. Ramachandran,R.,&Srinivasan,R.,*Cost Accounting* ,SriRam Publications.,
3. Pillai,R.S.N.,&Bagavathi,V.,*CostAccounting*,NewDelhi,S.Chand Publications.,
4. Reddy ,T.S.,&Moorthy,V.M.,*Cost Accounting*, Chennai, MarghamPublcations.,

Course Code	MUCOC10	Course Title	Batch:	2019-2022
Hrs/Week	6	Part-III Core Paper-11 Business Management	Semester	IV
			Credits	4

Preamble

To make the learners acquainted with the basic concepts, principles, practices of business management. It also highlights the necessary skills required for the important management functions like planning, organizing, staffing, communication and control.

Course Outcome

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

- Understand the various concepts, principles and practices of business management
- Plan the business activities and organize such activities by delegating and decentralizing the authority and responsibility.
- Discuss the staffing process and theory of motivation .
- Analyse how for communication and control functions are pivotal to business enterprise.

COURSE CONTENT

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. **(18 Hrs)**

Unit-IV:

Delegation of Authority and Decentralisation: Delegation of Authority – Authority-Responsibility – Accountability- Barriers- Overcoming the barriers -Centralization – Meaning –Merits and Demerits.

Decentralization: Meaning –Factors determining the degree of decentralization – Merits and Demerits. **(16Hrs)**

Unit-V:

Staffing : Definition – Importance – Staffing process: Recruitment-Selection – Training – Promotion – Transfer – Demotion – Recruitment. Motivation: Definition – Importance - Characteristics – Maslow's Theory of Motivation.

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

Prescribed Text

1. Principles of Management : S.Kathiresan&Dr.V.Radha, Prasanna Publishers, Chennai.

Books for Reference

1. Ramasamy ,T.,*Principles of Management*,Mumbai, Himalaya Publishing House,
2. Natarajan,K., Ganesan,K.P.,*Principles of Management*,Mumbai, Himalaya Publishing House.

Course Code	MUCOC11	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Core-11 Auditing	Semester	IV
			Credits	5

Preamble

The course focuses on objectives, types, qualities, rights and duties of an auditor. It also provides knowledge as to vouching of business transactions and verification and valuation of assets and liabilities.

Course Outcome

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

- Assess the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.
- Acquire knowledge on various records to be maintained for carrying an audit work, audit programme, audit notes, audit files and working papers.
- Illustrate the steps required on vouching of transactions and verification and valuation of assets and liabilities.

COURSE CONTENT

Unit-I:

Auditing : Definition – Objectives – Types – Advantages – Auditing vs Investigation – Qualities of an auditor – Rights and Duties – Company Audit – Auditor – Appointment – Removal – Qualification – Audit Report-Computer Assisted Audit Techniques(CAAT)-meaning- advantages . E- Audit : Audit vs E- Audit **(15 Hrs)**

Unit-II:

Audit Programme – Audit notes – Audit files – Working papers – Procedure for Audit – Internal Control – Internal check – Auditor's duty as regards internal check.

(15Hrs)

Unit-III:

Vouching – Meaning – Internal Check as regards cash - Procedure to be followed in vouching debit and credit side of cash book. (15Hrs)

Unit-IV:

Vouching of trading transactions – Internal check as regards purchases and sales - Duties of an auditor. (15Hrs)

Unit-V:

Verification and Valuation of assets and liabilities – Meaning – Problems in the valuation of assets – Valuation of assets during inflationary period – Mode of valuation of fixed assets, floating assets, Washing assets and intangible assets- Auditor's position – Valuation of investments – Methods of stock taking – Valuation of stock-in-trade – Verification of liabilities. (15 Hrs)

Prescribed Text

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

Books for Reference

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

Course Code	MUCOC12	Course Title	Batch:	2019-2022
Hrs/Week	5	Part III - Core12 Business Environment	Semester	IV
			Credits	3

Preamble

To make the students to be familiar with the changing business environment and the factors affecting such environment. It also helps to acquire knowledge as to the Consumer Protection Act, corporate social responsibility, social audit, business ethics and corporate governance.

Course Outcome

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

- Understand the concept, nature and significance of business environment.
- Analyse the various environmental factors affecting the business.
- Discuss the provisions of Consumer Protection Act 1986.
- Understand the concept and importance of social responsibility of business, corporate Governance and business ethics.

COURSE CONTENT

Unit-I:

Business Environment –Meaning – Definition – Nature – Importance – Types ofEnvironment – Environmental Analysis – Concept - Process - Benefits and Limitations.

(15Hrs)

Unit-II:

Economic Environment - Economic System - Meaning- Characteristics –Functions – Types - Capitalism, Socialism, Mixed Economy – Economic Policies – Industrial Policy 1991 – Monetary Policy – Fiscal Policy – Economic Conditions .

(15Hrs)

Unit-III:

Technological Environment – Factors governing technological environment – impact of technological environment - Technological environment in India – Consumer Protection Act 1986 – Rights of consumer – Consumer Redressal Agencies – remedies available to consumers. (15Hrs)

UNIT IV

Social Responsibilities of Business – Arguments for and against Social Responsibilities of Business – Barriers to Social Responsibility- Social Audit – Benefits – Approaches – Methods – Obstacles. (15Hrs)

UNIT V

Corporate Governance –Meaning - Need and Significance-Principles-Corporate Governance in India-SEBI Code of Corporate Governance-Business Ethics-Concept, Nature, Elements, Sources of ethical standards - Need for Ethics in Business-Factors influencing Business Ethics-Business Ethics in India. (15Hrs)

Prescribed Text

1. Business Environment : Dr. C.B Gupta , Sultan Chand & Sons , New Delhi.

Books For Reference

1. Francis Cherunilam, *Business Environment* , New Delhi, Himalaya Publishing House,
2. Aswathappa, *Essentials of Business Environment*, New Delhi, Himalaya Publishing House,
3. Chidambaram, K., & Alagappan, V., *Business Environment* , New Delhi, Vikas Publishing House Pvt Ltd,
4. Natarajan, L., *Business Environment*, Madurai, Merit India Publications.

Course Code	MUCOA4	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Allied- 4 Business Mathematics	Semester	IV
			Credits	5

Preamble

The course aims to provide theoretical and practical knowledge on various topics of mathematics applied in real time business situation.

Course Outcome

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

- Acquire knowledge on concepts of set theory, ratio, matrix and theory of probability.
- Calculate simple interest, compound interest, depreciation and percentage.
- Apply the concept of set, ratio, matrix and probability in solving the business problems.

COURSE CONTENT

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)

Prescribed Text

1. Business Mathematics : M.Manokaran&C.Elango, Paramount Publications,Palani

Books for Reference

1. Sanchetti, D.C.,&Kapoor,V.K., *Business Mathematics*, NewDelhi,Sultan Chand Sons.,
2. Pillai&Bagavathi ,R.S.N.,*Statistics*,NewDelhi,S.Chand& Co.,
3. Gupta,S.P ., *Statistical Methods*,NewDelhi,Sultan Chand & Sons.,

Course Code	MUCOEC4	Course Title	Batch:	2019-2022
Hrs/Week	2	Part-IV SBC E-Commerce	Semester	IV
			Credits	2

Preamble

The course focuses on the objectives, classification and applications of E-commerce technologies.

Course Outcome

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

- Understand the concept, objectives and classifying of E-Commerce
- Acquire the knowledge about the E-commerce technologies available for business applications.
- Elucidate the process of EDI and E-Security protection as per the Information Technology Act-2000.

COURSE CONTENT

Unit-I:

An Overview of E-Commerce- Definition of E-Commerce - Objects of E-Commerce - Factors promoting E-Commerce- Advantages and disadvantages of E-Commerce **(6 Hrs)**

Unit-II:

Classification of E –Commerce –Business – to – Business E- Commerce: B2B, B2C, C2C, C2B, B2E - Impact of E-Commerce. **(6 Hrs)**

Unit-III:

Framework and Application of E-Commerce- – Anatomy of E-Commerce – Supply Chain Management - Applications of E-Commerce Technologies. **(6 Hrs)**

Unit-IV:

Electronic Data Interchange (EDI) – Process of EDI–EDI components- Benefits of EDI- Value Added Networks — Internet based EDI. **(6 Hrs)**

Unit-V:

E- Security Protection – Protecting the Network – Firewalls – Types of Firewall – Cyber law – Cyber crime –The Information Technology Act, 2000.**(6 Hrs)**

Prescribed Text

1. E-Commerce: Abirami Devi and Alagammai, Margham Publications, Chennai.

Books for Reference:

1. Vijayalakshmi Sundaram, *E-Commerce*, Chennai, S. Madhubala and Company,
2. Rayadu, C.S., *E-Commerce* New Delhi, Himalaya Publishing House,

Course Code		Course Title	Batch:	2019-2022
Hrs/Week	5	Principles of Accountancy-II	Semester	IV
			Credits	5

Preamble

The course enables the students to apply the accounting principles for preparation of final accounts and bank reconciliation statement.

Course Outcome

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

- Recollect the accounting methods and principles.
- Prepare the final accounts of sole trader and understand the relationship between profit and loss account and balance sheet.
- Prepare the bank reconciliation statement to reconcile the bank balances as per cash book and pass book.

COURSE CONTENT

Unit-I:

Preparation of Manufacturing / Trading and Profit and Loss Account. **(15Hrs)**

Unit-II:

Preparation of Balance Sheet . **(15Hrs)**

Unit-III:

Final accounts of one man company with Adjustments : Closing stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance and Depreciation. **(15Hrs)**

Unit-IV:

Bank Reconciliation Statement : Meaning – Need – Causes for differences between Cash book and Pass book. **(15Hrs)**

Unit-V:

Average Due Date : Meaning – Determination of due date –Calculation of interest – Interest on drawings of partners. **(15Hrs)**

Note:20% Theory and 80% Problem

Prescribed Text

1. Financial Accounting :T.S.Reddy&A.Murthy,Margham Publications, Chennai.

Books for Reference

1. Jain,S.P., and Narang,K.L., *Advanced Accountancy*,Delhi ,Kalyani Publishers,
2. Pillai, R.S.N.,andBagavathi,*Advanced Accountancy*, NewDelhi, Konark Publishers Pvt Ltd,
3. Nagarajan, K.L., Vinayakam,N., &Mani,P.L., *Principles of Accountancy*, New Delhi, Eurasic Publising House ltd,

Course Code	MUCOC13	Course Title	Batch:	2019-2022
Hrs/Week	7	Part-III Core Paper-13 Income Tax Law and Practice	Semester	V
			Credits	5

Preamble

The course aims to impart basic understanding about Income Tax Act 1961. It also provides knowledge as to the computation of income under various heads.

Course Outcome

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

- Understand and apply the various provisions of Income Tax act 1961.
- Differentiate the residential status of individual HUF and joint stock companies.
- Acquire the skill of computing income under various heads.

COURSE CONTENT

Unit-I:

Income Tax Act 1961 – Introduction – Definitions – Assessee – Person – Assessment – Previous Year – Assessment year – Gross Total Income – Taxable Income. Residential status – Individual, HUF, Joint Stock Company – Income Exempt from Tax(Sec.10) **(Theory only)** **(21Hrs)**

Unit-II:

Computation of Income from salary. **(21Hrs)**

Unit-III:

Computation of Income from house property and Profits and gains from business or profession. **(21Hrs)**

Unit-IV:

Computation of Income from Capital gains and Income from other sources. **(21Hrs)**

Unit-V:

Set off and carry forward of losses – Deductions U/S 80 C to 80 U – Assessment of individuals (21Hrs)

Note: 20% Theory and 80% Problems

Prescribed Text

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

Books for Reference

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

Course Code	MUCOC14	Course Title	Batch:	2019-2022
Hrs/Week	6	Part- III Core Paper-14 Corporate Accounting	Semester	V
			Credits	4

Preamble

To enable the students to gain knowledge about accounting procedure for issue and redemption of shares and debentures. It also focuses on procedure relating to the preparation of company final accounts.

Course Outcome:

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

- Acquire knowledge about the features, kinds of companies, types of share capital and formation of company.
- Apply the accounting procedure relating to issue and redemption of shares and debentures.
- Prepare and present company final accounts according to the requirements of schedule IV Part-I and II

COURSE CONTENT

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. **(21 Hrs)**

Unit-II:

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

Unit-III:

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

Unit-IV:

Profit Prior to Incorporation. **(12 Hrs)**

Unit-V:

Final Accounts – Preparation and Presentation according to the requirements of
Schedule IV Part I and II. (21 Hrs)

Note: 20% Theory and 80% Problems

Prescribed Text

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

Books for Reference

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

Course Code	MUCOC15	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Core Paper-15 Principles of Marketing	Semester	V
			Credits	4

Preamble

The course focuses on the modern market concept and marketing mix. It also impart knowledge on product, pricing, sales promotion and make the learners aware of recent developments in marketing.

Course Outcome

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

- Familiar with modern marketing concepts, its function and marketing mix.
- Analyse the different stages of product life cycle and importance of branding and packaging
- Analyse the factors influencing the pricing, channels of distribution and familiar with the various types of sales promotion methods and advertising.
- Acquire knowledge on the online marketing, rural marketing and green marketing concepts.

COURSE CONTENT

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 –problems of rural marketing. **Green marketing:** Meaning – Importance – problems of green marketing. **Digital Marketing:** Meaning – Definition – Merits – Demerits. (15 Hrs)

Prescribed Text

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

Books for Reference

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

Course Code	MUCOE1	Course Title	Batch:	2019-2022
Hrs/Week	5	Elective-1 (Option – 1) Indian Financial Markets	Semester	V
			Credits	5

Preamble

The course aims to impart knowledge on the financial system prevailing in India. It also focuses on the role played by money market and capital market in the Indian economic development.

Course Outcome

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

- Understand the financial concept, system and structure of financial market.
- Observe the money market operations and distinguish the features of various money market instruments.
- Recognise the role played by new issue market and different methods of floating new issue.
- Examine the function, procedures of stock exchange and understand the guidelines and provision of SEBI.

COURSE CONTENT

Unit-I:

Financial system-Functions-Financial Concept-Financial Intermediaries-Financial Market-Meaning-Importance-Classification of Financial Market.CapitalMarket:Importance of Capital Markets-Financial Instruments-Development of Financial system in India-Financial system and Economic development-weakness of Indian Financial System. **(15 Hrs)**

Unit-II:

Money Market-Features-Importance-composition of Money market:Call money market-Commercial bills market-Acceptance Market-Treasury bill market-Recent Developments in money market. Structure of Indian Money Market-Deficiencies of Indian Money Market. **(15 Hrs)**

Unit-III:

New Issue Market: Meaning-Functions-Methods of Floating new issues-general guidelines for new issue-Principal steps of a public issue-SEBI guidelines for IPOs-Advantages and disadvantages of Primary Market. **(15 Hrs)**

Unit-IV:

Secondary Market-functions-procedures-listing of securities-Registration of stock brokers-functions-Indian Stock Exchange- Objectives-functions-Organisational defects of Indian stock market. NSE-Online Trading-stock indices of BSE &NSE **(15 Hrs)**

Unit-V:

Controller of Capital Issues(CCI)-Securities Contracts(Regulations)Act-Malpractices in Securities Market-Deficiencies in the Market-Securities and Exchange Board of India(SEBI)-SEBI Guidelines-Prohibition of Unfair Trade Practices. **(15 Hrs)**

Prescribed Text

1. Financial Markets and Services: E.Gorden and K.Natarajan, Himalaya Publishing House, New Delhi ,2016.

Books for Reference

1. Gurusamy ,*Financial markets and Institutions*,S.VijayNicole Imprints Pvt Ltd.,2015.
2. Bhole,N., *Financial Institutions & Markets*, Tata McGraw-Hill Education., 2015.

Course Code	MUCOE1	Course Title	Batch:	2019-2022
Hrs / Week	5	Part-III Elective -1 (Option-2) Principles of Financial Management	Semester:	V
			Credits:	4

Preamble

The course focuses on the concept, principles and practices of financial management and their application for managerial decision making.

Course Outcome

On the successful completion of the course, the students are able to

- Define and identify the concepts of Financial Management
- Understand the Capital Structure, Cost of Capital for strategic Financial Decision Making
- Apply and practice the Theories for financial planning

COURSE CONTENT

Unit-I:

Business Finance – Meaning, Definition, Scope, Importance, Finance Functions, Fixed and variable objectives of Financial Management – Factors influencing Financial Decisions – Source of Capital – Financial Planning – Capitalisation – Time Value of Money.

(15 Hrs)

Unit-II:

Capital Structure – Introduction – Importance – Optimal Capital Structure – Risk Return Trade off - Theories of Capital Structure, NI, NOI, MM, Arbitrage process – Factors Determining Capital Structure – Capital Gearing. Leverage – Meaning, Types, Impacts, Significance and Limitation.

(15 Hrs)

Unit-III:

Cost of Capital – Meaning–Significance – Classification of cost – Computation of cost of capital – Cost of debt, Preference, Equity and Weighted average Cost of Capital. Capital Budgeting – Meaning – Need – Importance – Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.

(15 Hrs)

UNIT IV

Working Capital Management – Meaning, Concepts, Classification, Importance, Objects of working Capital – Factors determining the Working Capital Requirements – Management of working capital – Methods of Estimating Working Capital Requirements.

(15 Hrs)

UNIT V

Dividend Policy - Factors Affecting Dividend – Types of Dividend – Advantages and disadvantages of stable dividend policy – Theory of Relevance and Irrelevance. **(15 Hrs)**

Theory 40% Problems 60%.

Prescribed Text

1. Shashi .K.Gupta Sharma R.K, Financial Management, Kalyani Publishers, New Delhi.

Books for Reference

1. Khan & Jain, *Financial Management*, Tata McGraw Hill.,
2. Maheshwari, S.N, *Financial Management*, New Delhi ,Sultan Chand & Sons .,
3. Pandey, I.M ,*Financial Management*, Vikas Publishing House Ltd.,
4. Prasanna Chandra, *Financial Management*, Tata McGraw Hill.,

Course Code	MUCOEL1	Course Title	Batch:	2019-2022
Hrs / Week	5	Part-III Elective – 2 (Option – I) Computer Application - Practical	Semester:	V
			Credits:	5

Preamble

The Course gives a basic understanding of Computer operations and applications in different fields. It provides knowledge of hardware and software and produce the graduates with adequate professional knowledge and skills in the computing field.

Course Outcome

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

- Format the text & pictures
- Create table slide show as per the requirement.
- Understand and apply mail merge concepts

List of Programs

MS Word

1. Text Manipulation: Write a Paragraph about your institution and change the font size and font type, spell check, Aligning and justification of text, Newspaper format.
2. Macro creation
3. Prepare a table of your choice using table properties and change page setup properties.
4. Mail Merge: prepare call letter for interview addressing 5 persons by using mail merge.

MS Powerpoint

1. Scenery Creation by using animation.

2. Design a slide for courses offered by your college .
3. Create a slide show for presentation of a paper in a seminar with a chart .

MS Excel

1. Data sorting – Ascending and Descending (Both Numbers and Alphabets).
2. Mark list preparation for a student by applying all the conditions for its preparation by using filter option.
3. Employee pay roll using appropriate formula.
4. Electricity Bill Preparation
5. Pivot table
6. Statistical and Financial Functions.

MS Access

1. Create a Database with the following Tables
 - i) Inventory details
 - ii) Details of Book Bank
2. Create an Employee Payroll by using queries.
3. Form creation

Course Code	MUCOEL1	Course Title	Batch:	2019-2022
Hrs / Week	5	Part_III Elective-2 (Option-2)	Semester:	V
		SPSS Package	Credits:	4

Preamble

To Provide in an indepth knowledge on application of SPSS Package in Research.

Course Outcome

On the successful completion of the course, the students are able to

- Prepare the master table
- Apply ANOVA and T Test
- Carryout Correlation and regression Analysis

COURSE CONTENT

Unit-I:

Scaling – Variables – Hypothesis Testing – Data Entry in SPSS: Variable View – Data View (15 Hrs)

Unit-II:

Data Measures in SPSS – Golden Rule of SPSS - Descriptive Statistics – Frequencies/Percentage – Mean Scores. (15 Hrs)

Unit-III:

Parametric Data AnalysisI: ANOVA– T Test. (15 Hrs)

Unit-IV:

Parametric Data Analysis II: Correlation Analysis – Regression Analysis. (15 Hrs)

Unit-V:

Non-Parametric Data Analysis: Chi-Square Analysis – Mann Whitney U Test. (15 Hrs)

Prescribed Text

1. KiranPandya, SmruthiBulsari and Sanjay Sinha, SPSS in Simple Steps, Dreamtech Publishers, 2012

Books for Reference

1. Andrew Garth, Sheffield Hallan University, Analysing Data using SPSS (APractical Guide), 2008.

Course Code	MUCOCP5	Course Title	Batch:	2019-2022
Hrs/Week	2	Part- IV SBC Commercial Practices (Practical)	Semester	V
			Credits	2

Preamble

The course imparts practical knowledge as to the various commercial practices in communication, banking, Marketing and taxation.

Course Outcome

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

- Draft letters and applications to the local bodies under various circumstances.
- Fix brand name, prepare sales report, write minutes, agenda and advertisement slogan.
- Fill up of forms relating to banking transactions and prepare saral form.

COURSE CONTENT

Unit-I:

Letters to the Local Bodies-Preparation of sales report. **(6 Hrs)**

Unit-II:

Fixing Brand Name – Writing AdvertisementSlogans. **(6 Hrs)**

Unit-III:

Writing of Minutes – Agenda-GST Registration form. **(6 Hrs)**

Unit-IV:

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

Unit-V:

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

Record : 40

Practical Examination : 60

Course Code	MUCOC16	Course Title	Batch:	2019-2022
Hrs/Week	7	Part-III Core Paper-16 Management Accounting	Semester	VI
			Credits	5

Preamble

The course focuses on the meaning and objective of management accounting. It enables the students to apply the various techniques of management accounting for decision making in business.

Course Outcome

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

- Understand the concept, objectives of management accounting and differentiate it from cost and financial accounting
- Apply the various techniques of management accounting in decision making.
- Analyse the financial data with the help of various techniques of management accounting.

COURSE CONTENT

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(with simple adjustment) . **(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 . (21 Hrs)

Note: 30% Theory and 70% Problems

Prescribed Text

1. Management Accounting :Dr.R. Ramachandran and Dr.R. Srinivasan, Sri Ram Publications, Trichy.

Books for Reference:

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

Course Code	MUCOC17	Course Title	Batch:	2019-2022
Hrs/Week	6	Part- III Core - 17 Goods and services Tax	Semester	VI
			Credits	4

Preamble

The course provides in-depth knowledge of the various provisions of indirect taxation. It also helps the students to understand about the levying and collection of GST, procedure involved in GST registration.

Course Outcomes

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

- Understand the basic principles underlying indirect taxation and distinguish between direct and indirect taxes.
- Identify and analyse the procedural aspects relating to levying and collection of GST and registration under GST.
- Examine the rules and features with regard to valuation of supply of goods and services and input tax credit.

COURSE CONTENT

Unit –I:

Indirect taxes-Meaning-definition-objectives-characteristics-cans of taxation-Advantages &disadvantages of Indirect taxes-Difference between direct and indirect taxes
(12 Hrs)

Unit-II

Goods and Service Tax-features-taxes subsumed into GST-Advantages and limitations of GST-GST rate Structure-Central GST-State GST-Integrated GST (13 Hrs)

Unit-III:

Registration:Registration under GST-GSTIN-Persons liable for registration-Time limit for Registration-Threshold limit.

Time of supply of Goods and Services: Importance of Time of supply in GST-Time of supply of goods(Sec.12)-Time of supply of services. (15 Hrs)

Unit-IV:

Valuation of supply of Goods and services:Valuation of supply,Transaction value-Inclusion in value of supply-Exclusion in value of supply-valuation rules-Input tax credit.
(18 Hrs)

Unit-V:

Levy& Collection-Taxable event-Levy& Collections under GST-Composition Levy-objectives-features of composition Levy-Applicability-Eligible criteria-persons-eligible for and not eligible for composition Scheme-Conditions and restrictions for composition levy-Rate of tax applicable for composition scheme-methods to collect tax under GST. (17 Hrs)

Prescribed Text

1. Indirect Taxes GST and Customs Laws, Dr.R.Parameswaran, CA.P.Viswanathan, Kavin Publications, Coimbatore.
2. Indirect taxation,V.Balachandran Sultan Chand &Sons,New Delhi.

Books for Reference:

1. Gupta, *GST – Laws and Practice*, New Delhi, S.S, Taxmans Publications.,
2. The Game Changer, Monish Bhalla, *Commercial GST*, New Delhi, Commercial Law Publishers (India) Pvt. Ltd.

Course Code	MUCOL2	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Core – 18 Business Accounting with Tally (Practical)	Semester	VI
			Credits	5

Preamble

The course aims to enrich the students' practical knowledge in accounting tools and package and to prepare them with required skill for employability.

Course Outcome

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

- Prepare Ledger, Day Book, trail balance and display final accounts.
- Create stock summary and design cost center and categories.
- Display purchase order, sales order, employee pay roll, bill – wise statement and calculation of GST.

Program List

1. Create a company and display ledgers
2. Day book preparation
3. Preparation of Trial Balance
4. Display the Final Accounts
5. Create stock groups and stock items
6. Prepare accounting voucher with inventory details
7. Design cost centers and cost categories
8. Show Cost centers and Cost Categories with class
9. Create Purchase order and Sales order
10. Prepare Employee Payroll
11. Display bill-wise statement
12. Calculation of Goods and Service Tax (GST)
13. Calculation of ratios.

Course Code	MUCOE3	Course Title	Batch:	2019-2022
Hrs/Week	6	Part-III Elective – 3 (Option – 1) Business Law	Semester	VI
			Credits	5

Preamble

The course focuses to impart knowledge of laws applicable to business and general public.

Course Outcome

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

- Understand the essentials of a valid contract and analyse the performance, termination and discharge of contract.
- Aware of the rules for creation and termination of agency contract
- Apply the provisions of Consumer Protection Act 1986 and Right to Information Act 2005 in real life situation.

COURSE CONTENT

Unit-I:

Indian Contract Act 1972: Meaning – Definition – Essential of a Valid Contract- Classification of Contract – Offer – Acceptance - Essentials of Valid Offer And Acceptance– Consideration- Essentials of Consideration . Capacity to Parties : Meaning - Definition and Persons Disqualifies.(6 Hrs)

Unit-II:

Performance of Contract - Termination And Discharge of Contracts-Modes of Discharges of Contract- Remedies for Breach of Contract - Quasi Contract , Special Contract- Indemnity and Guarantee.(6 Hrs)

Unit-III:

Contract of Agency : Definition – Creation of Agency- Agent and Principal - Classification- Termination of Agency(6 Hrs)

Unit-IV:

Consumers Protection Act – 1986: Meaning – Features -Definition of Important Terms- Consumer Rights- Consumer Protection Council- Consumers Dispute Redressed Agencies.(6 Hrs)

Unit-V:

Right to Information Act, 2005 - Meaning of Information, Right To Information - Need for Right to Information - Public Information - Request for Obtaining Information - Grounds for Rejection of Information - Central Information Commission : Constitution and Powers.(6 Hrs)

Prescribed Text

1.Business Law : R.S.N.Pillai and BagavathiS.Chand Co Ltd, New Delhi.

Books for Reference:

1. Kapoor,N.D., *Business Law* ,New Delhi ,Sultan Chand & Sons.,
2. Shukla, M.C.,*Mercantile Law*, New Delhi, S.Chand Co Ltd.,
- 3.Kuchal, M.C., *Mercantile Law*, New Delhi, Vikas Publications.,

Course Code	MUCOE3	Course Title	Batch:	2019-2022
Hrs / Week	5	Part-III Elective -3 (Option-2) Export Trade Procedure	Semester:	VI
			Credits:	4

Preamble

To impart knowledge regarding foreign trade policy, export zones, export registration procedure , export packaging and export documentation.

Course Outcome

On the successful completion of the course, the students are able to

- Under the various concepts, procedure and formalities towards foreign trade policy and export zones.
- Analyse the export trade procedure
- Gain knowledge regarding export packaging and documentation

COURSE CONTENT

Unit-I:

Foreign Trade Policy: Foreign trade policy 2014-2019 – Export licensing procedures and formalities - Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export promotion schemes. (15 Hrs)

Unit-II:

Export Zones: EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's (15 Hrs)

Unit-III:

Export Registration Procedure: Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC, Role of DGFT, RCMC, other related procedures

of registration - Different Registers, Significance of Documentation and Related procedures - Export management (15 Hrs)

Unit-IV:

Export Packaging: Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea -Claiming for Export benefits and Duty drawbacks (15 Hrs)

Unit-V:

Export Documentation – Frame work-standardized pre- shipment Export documents- Types of export documents- All Important documents in export trade. Recent Trends Of India's Foreign Trade: India's Foreign Trade- Direction and Composition of India's Trade. (15 Hrs)

Prescribed Text

1. T.A.S.Balagopal, Export Management,Himalaya Publishing House, New Delhi .

Books for Reference

1. Mahajan ,M.L.,*A guide on Export policy procedures and documentation*,Jaipur,Rbsa Publishers.,
2. Virendra, CA., Pamecha,K.,*A Guide to International Trade and Export Mnagement*,New Delhi, Jain publishers.,

Course Code	MUCON2	Course Title	Batch:	2019-2022
Hrs/Week	2	NME-2 Consumerism	Semester	VI
			Credits	2

Preamble

The courses makes the learners familiar with the rights, duties and responsibilities of consumers. It also impart knowledges as to exploitation of consumers, consumer protection act 1926 and consumer movement in India.

Course Outcome

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

- Understand the meaning of consumer and concept of consumerism.
- Analyse the various rights duties and responsibilities of consumers.
- Discuss the provisions of consumer protection Act 1986.
- Discuss the history and growth of consumer movement in India.

COURSE CONTENT

Unit-I:

Consumer - Meaning – Concept – Definition – 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 in India
(6 Hrs)

Prescribed Text

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

Books for Reference

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