

SEMESTER – I

CODE	COURSE TITLE
18CCUC101	PRINCIPLES OF ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

Course Outcomes

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

CO Number	CO Statement
CO1	Recall the fundamental concepts of accounting and book keeping
CO2	Solve the errors in book keeping and identify the effect of BRS in an enterprise
CO3	Apply the interest rate calculation and due dates for the bills of exchange
CO4	Have a comprehensive knowledge in preparing the final accounts
CO5	Estimate depreciation under SL and WDV methods.

Syllabus

UNIT I **(25 Hrs.)**
Accounting Concepts, Conventions-Accounting standards on IFRS – Journal – Ledger – Subsidiary books – Trial Balance.

UNIT II **(20 Hrs.)**
Rectification of Errors – Bank Reconciliation Statement.

UNIT III **(15 Hrs.)**
Bills of Exchange (including Accommodation Bills with simple adjustments).

UNIT IV **(10 Hrs.)**
Trading and Profit and Loss Account – Balance Sheet (with simple adjustments).

UNIT V **(20 Hrs.)**
Depreciation: Methods of Depreciation-Straight Line Method-Written Down Value Method.

Distribution of Marks: 20% Theory, 80 % Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S & Murthy. A	Financial Accounting	Margham Publications, Chennai	2012, Latest Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P. & Narang K.L	Advanced Accountancy	Kalyani Publication, New Delhi	2016, Latest Edition
2.	Shukla M.C	Principles of Accountancy	Sultan Chand & Sons, NewDelhi	2016, Latest Edition

Web Resources

[http:// www.business-case-analysis.com](http://www.business-case-analysis.com)

[http:// financeaccountingsimplified.com](http://financeaccountingsimplified.com)

<http://thecommercetutor.com>

Pedagogy

Lecture, Assignment, Seminar, Chalk and talk, Quiz

SEMESTER – I

CODE	COURSE TITLE
18CCUC102	BUSINESS MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

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

CO Number	CO Statement
CO1	Recall the levels and functions of management
CO2	Understand why planning, policies, procedures, methods and decision making are important
CO3	Understand the organization structure and apply them in business
CO4	Understand the importance of Communication and leadership skills and disseminate in an organisation
CO5	Analyse the control process and techniques in an organisation

Syllabus

UNIT I (12 Hrs.)

Management: Meaning – Difference between Management and Administration – Management is an Art / Science – Levels and Functions of Management.

UNIT II (12 Hrs.)

Planning: Policies and Procedures – Methods - Decision Making.

UNIT III (18 Hrs.)

Organization : Structure – Principles – Theories of Organization – Span of Management – Centralization and Decentralization – Line and Staff Functions – Delegation – Functional Organization – Formal and Informal Organization.

UNIT IV (18 Hrs.)

Direction: Communication – Motivation – Morale – Leadership – Co-Ordination-Internal and External Co-Ordination – Committees In Management.

UNIT V (15 Hrs.)

Control: Steps – Control Process – Source Tools-PERT-CPM-Control Techniques.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ramasamy.T	Principles of Management	Himalaya Publishing House, Mumbai	2014, Latest Edition
2.	DinkarPagare	Business Management	Sultan Chand & Sons, New Delhi	2015, Latest Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tripathi P.C.,Reddy.P.N	Principles of Management	Tata McGraw Hill, New Delhi	2013, Latest Edition

Web Resources

- <http://www.managementstudyguide.com>
- <http://study.com>academy>lesson>
- <http://link.springer.com>chapter>

Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – I

CODE	COURSE TITLE
18CCUA101	BUSINESS ECONOMICS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	70	5	-	5

Course Outcomes

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

CO Number	CO Statement
CO1	Remember the basic economic theories
CO2	Understand the methods of forecasting and production functions
CO3	Understand the different market conditions
CO4	Apply comprehensive knowledge on cost analysis and pricing methods
CO5	Know the phases of business

Syllabus

UNIT I (15 Hrs.)

Introduction : Definition and Nature of Managerial Economics – Scope– Role and Responsibilities of Managerial Economist – Law of Demand – Demand Distinctions – Elasticity of Demand (Price , Income And Advertisement Elasticity's)- Demand Forecasting: Importance– Factors, Methods and Criteria of a Good Forecasting Method.

UNIT II (16 Hrs.)

Production Function – Factors of Production-Law of Variable Proportions – Returns To Scale.

UNIT III (13 Hrs.)

Cost Analysis: Cost Concepts – Cost – Output Relationship in the Short Run, Cost – Output Relationship in the Long Run– Pricing Under Different Market Conditions. Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.

UNIT IV (15 Hrs.)

Pricing Policies And Methods: Factors Governing Prices – Objectives of Pricing Policy – Pricing Methods-Economies and Diseconomies Of Scale.

UNIT V

(16 Hrs.)

Nature of Profit – Profit Theories – Business Cycle and Business Policies, Meaning, Phases of Business Cycle – Effects of Business Cycle – Measures to Control the Business Cycle.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Cavery R Sudha Nayak U.K., Girija M.,& Meenakshi.R	Managerial Economics	Sultan Chand & Sons, New Delhi	2014, Latest Edition.
2.	Sankaran K	Managerial Economics	Margham publications, Chennai	2014, Latest Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Goplala krishan D	A study of Managerial Economics	Himalaya Publishing House, Mumbai	2011, Latest Edition
.2.	Varshney R.L & Maheswari K.L., Metha P.L	Managerial Economics	Sultan Chand & Sons, New Delhi	2010, 19 th Edition

Web Resources

www.economicdiscussion.com

www.academic.edu

<http://www.scribd.com/docu>

Pedagogy

Lecture, PPT, Assignment, Seminar, Chalk and talk, Quiz

SEMESTER – II

CODE	COURSE TITLE
18CCUC203	FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

Course Outcomes

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

CO Number	CO Statement
CO1	Calculate the prices according to prevailing market conditions
CO2	Conceptually define consignment and Joint Venture
CO3	Prepare departmental accounts
CO4	Apply the accounting rules in non-profit organisations
CO5	Connect knowledge and record business changes that are envisaged by the course syllabus

Syllabus

UNIT I (21 Hrs.)
Accounting for price level changes - Self Balancing Ledgers.

UNIT II (24 Hrs.)
Consignments Accounts – Joint Venture Accounts.

UNIT III (15 Hrs.)

Branch Accounts: Debtors System and Stock and Debtors system (excluding foreign branch and independent branch) - Departmental Accounts.

UNIT IV

(15 Hrs.)

Accounting of Non – Profit organisation.

UNIT V

(15 Hrs.)

Accounting for incomplete records: Preparation of Statement of Affairs – Conversion of Single Entry to Double Entry – Calculation of missing figures.

Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S & Murthy. A	Financial Accounting	Margham Publications, Chennai	2012, 6 th Edition
2.	Grewal T. S,	Double Entry Book Keeping	Sultan Chand & Sons, New Delhi	2016, Latest Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P. & Narang K.L	Advanced Accountancy	Kalyani Publication, New Delhi	2016, Latest Edition,
2.	Shukla M.C	Principles of Accountancy	Sultan Chand & Sons, New Delhi	2016, Latest Edition,

Web Resources

www.futureaccountant.com>study-note
<https://www.myaccountingcourse.com>>
<https://sol.du.ac.in>>mod>book>view

Pedagogy

Lecture, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – II

CODE	COURSE TITLE
18CCUC204	BUSINESS LAW

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	3

Course Outcomes

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

CO Number	CO Statement
CO1	Understand the essentials and capacity to contract
CO2	Enable them to acquire knowledge on significance of consent of the parties
CO3	Understand the execution and remedies for non execution of contracts
CO4	Impart knowledge on special contracts
CO5	Make them apply the essentials of contract in business and LLP

Syllabus

UNIT I

(13 Hrs.)

Sources of Business Law - Law of Contract – Nature - Essentials of Contract –Kinds of Contract- Offer – Types - Requisites of valid offer-Revocation- Acceptance –Essentials –Revocation- Consideration – Essentials- Privity of contract-Contract without Consideration .

UNIT II

(15 Hrs.)

Capacity to Contract - Free Consent - Mistake – Misrepresentation – Fraud – Coercion and Undue

influence – Legality of Object – Agreement not declared Void.

.UNIT III

(16 Hrs.)

Contingent Contracts- Performance of Contract – Remedies for Breach of Contract.

UNIT IV

(16 Hrs.)

Special Contracts: Indemnity and Guarantee- Agency– Bailment and Pledge.

UNIT V

(15 Hrs.)

Sale of Goods Act 1930-Indian Partnership Act 2008-Limited Liability Partnership.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor N.D.	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	2014, Latest Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Balachandran V.& Thothadri.S	Business Law	Tata Mc Graw Hill, New Delhi	2010, Second Edition,
2.	Daver S.R.,	Mercantile Law,	Progressive Corporation, Chennai,	2014, Latest Edition

Web Resources

[www.dphu.org>books>books-4074-0](http://www.dphu.org/books/books-4074-0)
[www.simplynotes.in>inm-comb-com-2](http://www.simplynotes.in/inm-comb-com-2)
[www.shareyoursays.com>knowledge](http://www.shareyoursays.com/knowledge)

Pedagogy

Lecture, PPT, Assignment, Group Discussion, Seminar

SEMESTER – II

CODE	COURSE TITLE
18CCUA202	BUSINESS MATHEMATICS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	73	2		5

Course Outcomes

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

CO Number	CO Statement
CO1	Apply the functions of mathematics in business
CO2	Remember the matrix and set functions
CO3	Understand the variables and constants
CO4	Acquire knowledge on derivations
CO5	Apply the basic functions of integrals

Syllabus

UNIT I

(15 Hrs.)

Set theory: Arithmetic and Geometric Series – Simple and compound interest – Discounting of Bills.

UNIT II

(15 Hrs.)

Matrix: Basic Concepts – Addition and Multiplications of Matrix – Inverse of a Matrix – Rank of A Matrix – Solution of Simultaneous Linear Equations.

UNIT III

(15 Hrs.)

Variables, Constants and Functions: Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.

UNIT IV**(15 Hrs.)**

Derivations: Meaning- Evaluation of First and Second Order Derivations – Maxima and Minima – Application to Business Problems.

UNIT V**(15 Hrs.)**

Elementary Integral Calculus: Determining Indefinite and Definite Integrals of Simple Functions

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Navaneetham.P	Business Mathematics & Statistics	Jai Publications, Trichy,	2013, Latest Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Darmapatham A.V	Business Mathematics	Viswanathan Publications, Chennai,	2010, latest Edition.
2.	Pillai R.S.N., & BagavathiV	Business Mathematics,	S.Chand & Company, New Delhi	2010, Latest Edition.

Web Resources

[https://www.geeksforgeeks.org>set-theory](https://www.geeksforgeeks.org/set-theory)

www.mathcentre.ac.uk>uploaded

www.shesolvesmath.com>algebra>matrix

Pedagogy

Lecture, Assignment, Chalk and talk, Quiz, Group Discussion

SEMESTER – III

CODE	COURSE TITLE
18CCUC305	HIGHER FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	73	2	-	4

Course Outcome

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

CO Number	CO Statement
CO1	Solve royalty accounts and estimate its Income
CO2	Preparing the hire purchase accounts and Income from royalty
CO3	Understand the fundamental concepts of Partnership accounts and book keeping.
CO4	Estimate partners share at the time of retirement
CO5	Apply accounting procedures in dissolution

Syllabus

UNIT I

Royalty including sub lease.

12Hrs.

UNIT II

Hire Purchase (Excluding Hire Purchase Trading Account) and Installment.

15Hrs.

UNIT III**15Hrs.**

Partnership Accounts – I: Partner's Capital and Current Account – Admission of a partner – Calculation of Ratios – Treatment of Goodwill (Application of Accounting Standards 10) – Revaluation of Assets and Liabilities.

UNIT IV**18Hrs.**

Partnership Accounts – II: Retirement of a Partner – Purchase of the Retiring partner's share by the remaining partners – Death of partner – Treatment of Joint Life Policy.

UNIT V**15Hrs.**

Partnership Accounts –III: Dissolution – Accounting Procedures – *Insolvency of Partners* – Piecemeal Distribution – Method.

Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy. A,	Financial Accounting	Margham publications, Chennai,	5 th Edition, 2012.
2.	Gupta R.L., & Radhasamy	Advanced Accountancy	SultanChand & Sons,New Delhi	11 th Edition – 2005.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Shukla M.C., Y.S.Grewe I., S.C.GUPTA	Advanced Accounts	S Chand & Company Private Limited , New Delhi	26 th revised Edition , 2013

Web Resources

https://www.tutorialspoint.com/financial_accounting/financial_royalty_accounts.htm

<http://financialaccountingcoach>

<https://www.accountingtools.com>

Pedagogy

Lecture, PPT, Assignment, Seminar, Chalk and talk, Quiz

SEMESTER – III

CODE	COURSE TITLE
18CCUC306	INVESTMENT MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	73	2	-	4

Course Outcome

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

CO Number	CO Statement
CO1	Recall the levels and functions of Management
CO2	Understand the theories of investment management and stock market
CO3	Acquire knowledge on methods of management of risk and returns
CO4	Impart knowledge on method of valuation of securities
CO5	Identify the performance evaluation and diversification of portfolios

Syllabus

UNIT I

15 Hrs.

Investment - Meaning, Nature and Types of Investment – Features – Sources of Investment Information – Investment Gambling.

UNIT II

15 Hrs.

Primary Market – Meaning – Role of The New Issue Market –Mechanics of Floating New Issues – Secondary Market – Mechanics of Security Trading in Stock Exchanges – Kinds of Trading Activity – Membership Rules in a Stock Exchange.

UNIT III

15 Hrs.

Return on Investment – Measurement of Returns – Methods of Measurement – Risk on Investment – Meaning and Classification – Measurement of Risk and its Impact on Investment Decision.

UNIT IV

15 Hrs.

Security Valuation – Economic Analysis – Industry Analysis - Company Analysis.

UNIT V

15 Hrs.

Portfolio Analysis – Selection - Diversification – Performance Evaluation.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Preethisingh	Investment Mangement	Himalaya Publications	19th Edition, 2010
2.	Bhalla V.K	Investment Management	S.Chand & Company Ltd.,New Delhi	19th Edition , 2018

Reference Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	RadhaV.,ParameswaranR.,& Nedunchezian .V.R	Investment Management	Presanna Publications, Chennai	1 st Edition, 2002

Web Resources

- <https://www.investopedia.com>
- <https://investinganswers.com/financial-dictionary/investing/investment-management>
- <https://www.quora.com>

Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – III

CODE	COURSE TITLE
18CCUC307	COMPANY LAW AND SECRETARIAL PRACTICE – I

Category	CIA	ESE	L	T	P	Credit
Core	25	75	73	2	-	3

Course Outcomes

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

CO Number	CO Statement
CO1	Understand the Characteristics and Classification of Companies.
CO2	Impart knowledge on the preparation of various documents of the company and Incorporation Procedures
CO3	Acquire knowledge on issue of prospectus and shares to the public
CO4	Have a comprehensive knowledge on type of shares, share capital and transfer procedures
CO5	Understand the borrowing powers of the Company.

Syllabus

UNIT-I

15 Hrs

Company: Meaning –Definition-Characteristic features of the company-Lifting or Piercing the Corporate Veil- Classification of Companies.

UNIT –II

15Hrs

Memorandum of Association-Contents-Procedure for Alteration –Secretarial duties-Articles of Association- Contents-Procedures for Alteration-Doctrine of Indoor Management-Constructive notice-Distinguish between MOA & AOA.

UNIT-III

15 Hrs

Prospectus- Meaning-Definition-Objectives-Contents of Prospectus-Statement in Lieu of Prospectus- Red herring Prospectus-Abridged Prospectus- Shelf Prospectus-Misleading prospectus-Liabilities in case of Mis-statements.

UNIT-IV

15Hrs

Share Capital-Kinds of Share Capital-Kinds of Shares, Sweat Equity Shares-Conditions for Issue of Sweat Equity Shares- Transfer and Transmission of Shares- Secretarial Duties.

UNIT-V

15 Hrs

Borrowing Powers- Ultra Virus Borrowing- Charges- Types of Charges-Pari Pasue- Charge-Punishment for Non-Filing of Charges -Rectification by Central Government in Registration of Charges.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.V.Balachandran and M.Govindarajan	A student hand book on Company Law and Secretarial Practice	Vijay Nicol Imprints Private Limited	2016, Latest Edition
2.	N.D.Kapoor	Elements of Merchantile Law	SultanChand & Sons, New Delhi	2014, Latest Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	ICSI Study Material	Company Law and Secretarial Practice	ICSI	2013, Latest Edition

Web Resources

<http://www.icsi.com>

<https://taxguru.in/company-law/memorandum-articles-association-companies-act2013.html>

<https://www.investopedia.com/terms/p/prospectus.asp>

Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – III

CODE	COURSE TITLE
18CCUC308	PRACTICAL BANKING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	73	2	-	3

Course Outcomes

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

CO Number	CO Statement
CO1	Recall the basic concept of banking and evolution of banking industry
CO2	Impart knowledge on different types of accounts and customers
CO3	Have a comprehensive knowledge on cheques, crossing and endorsements
CO4	Enable them to use different types of cards safely
CO5	Have knowledge on factoring services and bills discounting methods

Syllabus

UNIT I

15 Hrs.

Banking: Evolution, Development of Banking in India, Meaning - Definition of Banking, Banker and Customer, Features of Banking – Classification of Banks.

Commercial Banks: Functions of Commercial Banks, Customers Account with the Banker – Types of Customers.

UNIT II**15 Hrs.**

Definition of Cheque: Essentials and Types of Cheque – Crossing and Types of Crossing – Endorsements and its Effects, Essentials of Endorsement - Types of Endorsement.

Cards System: Meaning - Definitions – Types of Cards, Advantages and Disadvantages of Cards System.

UNIT III**15 Hrs.**

Electronic Banking; –IT Application in Banking–Automated Clearing Systems–Electronic Fund Management–Real Time Gross Settlement (RTGS)–National Electronic Funds Transfer (NEFT)–Automated Teller Machines (ATMs) – International Payment Systems–Cyber Crimes and Fraud Management

UNIT IV**15Hrs.**

Corporate Governance - Effective Corporate Governance Practices - Corporate Governance in Banks - Prevention of Money Laundering Act, 2002 (PMLA) Banking Codes and Standards Board of India (BSCSBI)

UNIT V**15 Hrs.**

Factoring: Functions of Factoring, Types of Factoring, Factoring & Bill Discounting, Mechanism of Factoring, Limitations of Factoring.

Text Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kandasami.S., Natarajan.S, Parameswaran R	Banking Law & Practice	S. Chand & Company Ltd., New Delhi	4th Edition, 2010
2.	Dr.N.Ramamurthy	Corporate Banking.	S.Chand & Company Ltd., New Delhi	2nd Edition, 2016

Reference Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sundaram & Varshney	Banking Law, Theory & Practice	Sultan Chand & Sons, New Delhi	Reprint, 2015.
2	ICSI MATERIAL			

Web Resources

<https://www.paisabazaar.com/banking/>

<https://www.ibef.org/industry/banking>

<https://www.equitymaster.com>

Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – III

CODE	COURSE TITLE
18CCUA303	BUSINESS STATISTICS

Category	CIA	ESE	L	T	Credit
Allied	25	75	73	2	5

Course outcomes

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

CO Number	CO Statement
CO1	Understand the basic concepts statistics and collection of data
CO2	Imparting knowledge on tabulation and presentation
CO3	Have a comprehensive knowledge on Central tendency
CO4	Acquire knowledge on correlation and regression analysis
CO5	Acquire knowledge on index numbers Mapping

Syllabus

UNIT I

15 Hrs.

Statistics : Its relevance to modern business – Sources of Statistical data –Primary and Secondary data – Collection of data – Planning of Statistical Investigation – Questionnaire – Schedules.

UNIT II

15 Hrs.

Tabulation and Presentation: Of data including Diagrammatical and Graphical methods – Frequency distribution – Structure and Formation – Discrete and Continuous series.

UNIT III

15 Hrs.

Measures of Central Tendency: Measures of Dispersion and Skewness, Standard Deviation.

UNIT IV

15 Hrs.

Correlation and Regression Analysis: Pearson's Coefficient of Correlation – Rank Correlation – Regression Equations – Time Series Analysis (Graphic method, semi average method, moving average method and method of least square).

UNIT V

15 Hrs.

Index Number: Uses – Laspayre, Paasche's and Fisher's Index Numbers – Test of Index Numbers.

Text books

Reference books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta.S.P., & Gupta M.P.,	Business statistics	S.Chan & Company,, New Delhi	11 th Edition, 2000

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Navaneetham P	Business mathematics and statistics	Jai publishers, Trichy	June 2008
2.	Pillai R.S.N., & Bagavathi	Business Statistics	S. Chand & company, New Delhi	Ediiton, 2001

Web Resources

<https://www.edx.org/course/statistics-for-business>

<https://statistics.laerd.com/statistical-guides/measures-central-tendency-mean-mode-median>

<https://corporatefinanceinstitute.com>

Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – III

CODE	COURSE TITLE
18CCUS301	FINANCIAL MARKETS

Category	CIA	ESE	L	T	P	Credit
Skill Based Subject – I	25	75	45	-	-	3

UNIT I

8Hrs.

Financial Market: Investment – Meaning, Options for Investment –Types of Investment. Options-Types of Financial Markets: Equity, debt, derivatives, commodities.

UNIT II

8Hrs.

Securities Markets: Securities – Functions – Role and Functions of SEBI – Participants Involved.

UNIT III

9Hrs.

Primary Market: Role of Primary Market – Issue of shares- Different kinds of Issue – Price of Issue – Registrar – Prospectus – Listing Agreement.

UNIT IV

12 Hrs.

Secondary Market: Role of Secondary Market – Meaning of Stock Exchange – Stock Trading –NEAT – Contract Note –Precautions before investing in Stock Markets.

UNIT V

8Hrs.

Depositories : Meaning – Benefits – Depository Participants - Dematerialisation of shares –Process Involved.

REFERENCE BOOKS

1. **Gangadhar .V,Ramesh Babu.G,Investment Management,Anmol publications Pvt., Ltd.,New Delhi,1st Edition,2003.**

2. **Joseph Anbarasu.D, Boominathan.V.K, Manoharan.P**, *Financial Services*, Sultan Chand & Sons, new Delhi, 2nd Edition, 2004.

3. **Radha.V, Oomen P.T**, *Capital Market & Financial services*, Prasanna & Co, Chennai, 2005.

SEMESTER – III

CODE	COURSE TITLE
18CCUN301	MODERN RETAIL TECHNIQUES

Category	CIA	ESE	L	T	P	Credit
Non – Major Elective - I	-	100	30	-	-	2

UNIT I

5 Hrs.

Retailing – introduction – functions – characteristics & responsibilities of retailers – retail life cycle – classification of retail institutions – benefits of retailing – setting up retail organization.

UNIT II

3 Hrs.

Retail store planning – planning retail location – store design, circulation plan in store layout, retail space management.

UNIT III

6 Hrs.

Human resources environment of retailing – recruiting and selecting retail personnel – compensating retail personnel – supervision of retail personnel.

UNIT IV

6 Hrs.

Operational dimensions – store security – insurance – credit management – computerization – outsourcing – risk management.

UNIT V

10 Hrs.

Practical Sessions (Training to students on retailing)

TEXT BOOK

1. T.Svagnanasithi & R.Rajesh, Retail Business Management, Bharathiar University Edition.

REFERENCE BOOKS

1. **Chettan Bajaj, Rajnishtuli & Nidhi Srivastava**, *Retail Management*, Oxford University press, New Delhi, 1st Edition, 2007.
2. **Swapna Pradhan**, *Retail Management*, Tata McGraw Hill Education Private Ltd., New Delhi – 2nd Edition – 2009.
3. **Sivakumar A**, *Retail Marketing*, Excel Books, New Delhi, 1st Edition, 2000

SEMESTER – IV

CODE	COURSE TITLE
18CCUC409	CORPORATE ACCOUNTING -I

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

Course Outcomes

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

CO Number	CO Statement
CO1	Remember issue of shares, forfeiture, Re-issue and Redemption of preference shares.
CO2	Conceptually define Debentures issue and Redemption
CO3	Apply Final accounts, profit prior to incorporation.
CO4	Evaluate simple adjustments to Amalgamation and Absorption accounts.
CO5	Connect knowledge and record business changes that are envisaged by the course syllabus with preparation of Capital reduction.

Syllabus

UNIT I

18 Hrs.

Shares : Issues – Forfeiture – Re-Issue – Redemption of Preference Shares.

UNIT II

18 Hrs.

Debentures : Issue – Redemption (Without provisions)

UNIT II

18Hrs.

Profit Prior to Incorporation – Final Accounts (With Simple Adjustments).

UNIT IV

18Hrs.

Amalgamation – Absorption (With Simple Adjustments).

UNIT V

18 Hrs.

External Reconstruction- Capital Reduction

Distribution of Marks: 20% Theory, 80% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S & Murthy. A	Corporate Accounting	Margham Publications, Chennai	2012, 6 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P. & Narang K.L	Corporate Accounting	Kalyani Publication, New Delhi	2016, Latest Edition,
2.	Shukla M.C	Advanced Accounting	Sultan Chand & Sons, New Delhi	2016, Latest Edition,

Web Resources

www.futureaccountant.com>study-note

<https://www.myaccountingcourse.com>>

<https://sol.du.ac.in>>mod>book>view

Pedagogy

Lecture, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – IV

CODE	COURSE TITLE
18CCUC410	COMPANY LAW AND SECRETARIAL PRACTICE II

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

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

CO Number	CO Statement
CO1	Remember the basic levels of company
CO2	Identify the role of Directors, Kinds of Directors Application for DIN under Companies rules 2014
CO3	Understand the dividend, payment of dividend, dividend warrant.
CO4	Evaluate the Corporate Governance, objectives, Need, Role of Auditors in Corporate Governance.
CO5	Know the winding up procedures and Secretarial duties regarding winding up.

Syllabus

Unit-I

15 Hrs.

Company Meeting- Kinds of Meeting-requisites of valid meeting- Proxy-Resolution- Kinds of resolution-Secretarial Duties.

Unit –II

15Hrs

Directors- Kinds of Directors-Class of Directors-DIN-Application for DIN, Allotment for DIN under Companies Rules,2014 - Intimation of Charges of particulars in Din, Cancellation/Surrender/De-activation of DIN, punishment for contravention- Appointment of directors- Removal of Directors-Secretarial Duties.

Unit –III**15Hrs**

Dividend-Meaning and Definition –Types of dividend- dividend warrant –Rules regarding payment of dividend- unpaid dividend- Investors Education & Protection Fund(IEPF)- Utilization of Fund – authority for the fund, Claim from the fund.

Unit-IV**15 Hrs**

Corporate Governance- principles of Corporate Governance – Objectives- Need-Role of auditors in Corporate Governance – Requirements to strengthen the corporate governance.

Unit- V**15 Hrs**

Winding up – Meaning and Definition- Modes of Winding up- Petitions for Winding up – Appointment of Liquidator – Duties of Company Secretary in respect of winding up.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	V.Balachandran &M.Govindarajan	A Student Hand Book on Company Law and Practice”	Vijay Nicole Imprints Private Limited’ 2016.	2014, Latest Edition.
2.	N.D.Kappoor	Companies Act 2013. Supplement to Elements of Mercantail Law	Sulan Chand & Sons,New Delhi,2014.	2014, Latest Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	ICSI STUDY MATERIAL			

Web Resources

www.companies act 2013
 www.academic.edu
<http://www.scribd.com/docu>

Pedagogy

Lecture, PPT, Assignment, Seminar, Chalk and talk, Quiz

SEMESTER – IV

CODE	COURSE TITLE
18CCUC411	SECRETARIAL COMMUNICATION

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	3

Course Outcomes

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

CO Number	CO Statement
CO1	Recall the importance of communication
CO2	Understand why communication, letter writing is important in an Organizations.
CO3	Understand and apply the layout of business letters and application letters.
CO4	Evaluate the reply letters for the shareholders.
CO5	Creating the Drafting letters.

Syllabus

UNIT I

15Hrs.

Communication – Types, Importance, Barriers. Business Communication – Structure and Layout of Business letters.

UNIT II

15 Hrs.

Letters of Enquiry, Orders, Complaints and Adjustments, Trade enquiries and reference.

UNIT III

15Hrs.

Banking Correspondence, Circular letters – Applications for Situations.

UNIT IV

15 Hrs.

Secretarial correspondence: Letters of allotment – reply letters for shareholders enquiries.

UNIT V

15 Hrs.

Drafting: Drafting of Chairman’s Speech, Agenda, Minutes, Reports.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	RajendraPal, Korlahalli J.S.,	Essentials of business communication	Sultan Chand & Sons, New Delhi, 9 th Edition, 2003.	9 th Edition, 2003.
2.	Katheresan, Radha	Business Communication	Prasanna Publishers, Chennai, 2003.	2015, Latest Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Raghunathan N.S., Santhanam.B	Business Communication	Margham Publications, Chennai	2013, Latest Edition

Web Resources

<http://www.managementstudyguide.com>

<http://study.com>academy>lesson>

<http://link.springer.com>chapter>

Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – IV

CODE	COURSE TITLE
18CCUCP01	MS OFFICE AND TALLY

Category	CIA	ESE	L	T	P	Credit
Core	40	60	30	-	45	3

Course Outcomes

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

CO Number	CO Statement
CO1	Recall the fundamental concepts of MS.Word,Powerpoint.
CO2	Prepare Mark list and Final Accounts by using Ms.Excel.
CO3	Applying the importance of Power Point Presentation
CO4	Prepare a payroll for Employee Data Base by Using MS Access.
CO5	Understand the fundamental accounts in Tally.

Syllabus

UNIT I

12 Hrs

Ms Word

1. Type Chairman's Speech/Auditors Report/Minutes/Agenda and Perform the Following Operations:

Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignments, Header &Footer ,Inserting Pages And Page Numbers, Find And Replace.

2. Prepare an *Invitation for the College* Function Using Text Boxes and Clip Arts.

3. Prepare a Class Time Table and Perform the Following Operations:

Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change the Table Format.

UNIT II

12 Hrs.

Ms Excel

4. Prepare a Mark List of Your Class (Minimum Of Five Subjects) and Perform the Following Operations:

Data Entry, Total, Average, Result and Ranking by Using Arithmetic and Logical Functions and Sorting.

5. Prepare *Final Accounts* (Trading, Profit & Loss Account and Balance Sheet) by Using Formula.

UNIT III

12 Hrs.

Ms Power Point

6. Design Presentation Slides for a Product of Your Choice. The Slides Must Include Name, Brand Name, Type of a Product, Characteristics, Special Features, Price, Special Offer, Etc. Add Voice If Possible To Explain the Features of the Product .The Presentation Should Work in Manual Mode.

7. Design Presentation *Slides for Organization Details* for Five Levels of Hierarchy of a Company by Using Organization Chart.

UNIT IV

12 Hrs.

Ms Access

8. Prepare a payroll for Employee Data Base of an Organization with the following Details:

Employee Id, Employee Name, Date of Birth, Department & Designation, Date of Appointment, Basic Pay, Dearness Allowance, House Rent Allowance and Other Deductions if any. Perform Queries for Different Categories.

9. Create Mailing Labels for Student Data Base which should include atleast 3 tables & each table must have 2 fields with the Following Details:

Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

10. Create Forms for the Sample Table Assets.

UNIT V

12 Hrs.

Tally

11. Create a New Company, Group Voucher & Ledger & Record Minimum 10 Transactions & Display the Relevant Results.

12. Prepare Trial Balance, Profit & Loss Account & Balance Sheet (With Minimum of any Five Adjustments).

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Taxali.R.K	Pc Software Made Simple	Tata Mcgraw-Hill, New Delhi	Latest edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Joyce Cox, Polly Urban	Quick Course In Microsoft Office For Windows 95 And Windows Nt, Edition, 2001.	Galgolia Publications, New Delhi	Latest edition
2.	Ramesh Bangia	Understading M.S.Office 2000	CyberTech Publications, New Delhi,	Latest edition

Web Resources

<http://freecomputerbooks.com/microsoftOfficeBooks.html>

SEMESTER – IV

CODE	COURSE TITLE
18CCUA404	FUNDAMENTALS OF INFORMATION TECHNOLOGY

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	72	3	-	5

Course Outcomes

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

CO Number	CO Statement
CO1	Recall the classification of computers
CO2	Understand why the various main memories are important
CO3	Impart knowledge on Input and Output devices
CO4	Understand the Operating system
CO5	Analyse the Internet Basics

Syllabus

UNIT I

10Hrs.

Introduction: Computer – Characteristics – Classification – Micro, Mini, Mainframe and Super computers ALU History of Computers – Generation of Computers Hardware, Software, Human ware.

UNIT II

11Hrs.

Main Memory: RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.
Auxiliary Memory: Magnetic tape, Hard disk, Floppy disk, CD – ROM.

UNIT III

12Hrs.

I/O Devices: Input Devices: Key board, Mouse, Track ball, Joystick, Scanner, MICR, OCR, OMR, Bar code reader, Light Pen.

Output Devices: VDU, Classification and Characteristics of Monitors, Printer, Plotter, Sound card and Speaker.

UNIT IV

15Hrs.

Operating System: Introduction to computer software- OS – Classification and Function of OS – Programming languages-Machine languages – Assembly language – High level languages – Types of high level languages – Compilers and Interpreters.

UNIT V

12Hrs.

Internet-Internet Basics: WWW – Web pages – Web browsers – searching the web Internet Access. Electronic Mail: Introduction – E-mail – basics – Advantages, creating e-mail id.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Parameshwaran R	Computer Application in Business	Sultan Chand & sons	Latest edition 2015
2.	Alexis Leon Mathews Leon	Fundamentals of Information Technology	Vikas Publications	Latest edition 2016

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Khandare S.S	Computer Science & Information Technology	Sultan Chand &Company Ltd	Latest edition 2015

Web Resources

<http://study.com>academy>lesson>

<http://link.springer.com>chapter>

Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

SEMESTER – IV

CODE	COURSE TITLE
18CCUS402	MULTISKILL DEVELOPMENT PAPER

Category	CIA	ESE	L	T	P	Credit
Skill Based Subject II	40	60	45	-	-	3

Syllabus

UNIT I **9 Hrs.**

Communication: Question tag – Gerund and Infinitives – Spotting the errors – Vocabulary – Synonyms – Antonyms - Prepositions – Articles – One word substitution – Sentence completion.

UNIT II **9 Hrs.**

Numerical Aptitude : Problems on numbers - Problems on Ages – Percentage - Profit and loss - Ratio & Proportion - Time & Work - Time & Distance - *Simple Interest* - Compound Interest.

UNIT III **9 Hrs.**

Critical Reasoning: Logical Inference Questions and Syllogism.

Analytical Reasoning: Arrangement problems – Family / Blood Relation Qualms – Sense of Directions – Age Doubts.

Verbal Reasoning: Verbal Analogy (Letter series and number series only) – Coding and Decoding.

UNIT IV **9 Hrs.**

Self Introduction - Presentation Skills - Presentation through PowerPoint – **Soft Skills** - Interpersonal Skills – Employability Skills – Soft Skills Training – *Resume Preparation* – Interview Tips and Questions.

UNIT V **9 Hrs.**

Group Discussion – Importance – Types of GD – GD Skills – GD Etiquette(do's and don'ts) – Essential Elements of a GD – *Movements and Gestures to be avoided in a GD* -

Online Services –Reservation –Banking –Purchases –Passport application.

Note:Multiskill development paper (Skill based Subject II) in Semester IV is common throughout the college and on-line ESE is for 60 Marks and CIA for 40 Marks. ONLINE EXAMINATION

SEMESTER – IV

CODE	COURSE TITLE
18CCUN402	INCOME TAX LAW AND DOCUMENTATION

Category	CIA	ESE	L	T	P	Credit
Non – Major Elective-II	-	100	30	-	-	2

Unit I **5Hrs.**

Tax: Meaning – Definition – Kinds of tax – Sharing of Tax between central and State government.

UnitII **3Hrs.**

Direct tax – Assessee – Income – person – Assessment Year – Previous year.

UnitIII **6Hrs.**

Residential Status of an individual and incidence of tax.

UnitIV **8Hrs.**

Income from salary – Income from House property – Business/ Profession.

UnitV **8Hrs.**

Income under the head capital gains & other sources PAN card.

Books Recommended

1. **Dr. V. Balachandran** – Indirect Taxation, Sultan Chand & Sons, New Delhi, 6th Edition 2001.

2. **V.P. Gaur and Narang** – Direct Tax , Kalyani publications, New Delhi,Current Edition.
3. **Reddy T.S & Murthy.A**, Income Tax law & Practice,Margham Publication,Chennai,Current Edition.

CODE	COURSE TITLE
18CCUSL01	OFFICE MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
SELF STUDY PAPER -I	-	100	-	-	-	5

UNIT I

Office: Definition – Importance – Functions of an Office – Office Management – Elements – Functions of Office Management – Office Manager.

UNIT II

Office Organization: Principles- Types of Organization – Office Automation.

UNIT III

Office Systems and Procedures: Office Methods – Importance – Analysis of the Office System and Procedures – Contents of Office Manual.

UNIT IV

Office Accommodation and Layout: Advantages and Disadvantages – Office Furniture – Planning the Office Space – Open and Private Offices.

UNIT V

Working Environment: Office Forms – Filing – Indexing – Office Reports.

REFERENCE BOOK

1. **Katheresan & Radha**, *Office Management*, Prasana Publication,Chennai,6th Edition, 2004.
2. **Gupta C.B.**, *Office Management*,Sultan Chand& Sons,New Delhi.3rd Edition, 1999.
3. **Prasanta .K.Ghosh.**, *Office Management*,Sultan Chand& Sons,New Delhi.11th

Edition, 1997.

Category	CIA	ESE	L	T	P	Credit
SELF STUDY PAPER -II	-	100	-	-	-	5

CODE	COURSE TITLE
13AUGSL05	*GENERAL AWARENESS

*** Online Examination**

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VII	Computer science	120
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REFERENCE

Book Title: General Awareness

Year of Publication: January 2010

Published By: Vellalar College for Women