

SEMESTER I

CODE	COURSE TITLE
18COUC101	PRINCIPLES OF ACCOUNTANCY

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	4

Preamble

To enable the students to acquire basic knowledge of accounting concepts and their practical application in different types of business organisations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Recall the basic accounting principles and techniques of preparing journal and ledger	K1& K2
CO 2	Apply the accounting techniques in preparing final accounts	K2& K3
CO 3	Understand the key concepts of preparing of bank reconciliation statement, average due date and various methods of account current	K2& K3
CO 4	Identify and rectify the accounting errors	K2& K3
CO 5	Interpret the financial results of consignment and joint venture	K2& K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	L	S	S
CO 2	S	S	M	S	S
CO 3	S	S	M	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	M

S – Strong, M- Medium, L- Low

Syllabus

UNIT I 17 Hrs.

Meaning of accounting – **Systems of Accounting** – Accounting Concepts and Conventions – AS1: Disclosure of Accounting Policies -Double Entry System – Journal – Ledger – Subsidiary Books – Trial Balance.

UNIT II 13 Hrs.

Reserves and Provisions -Final Accounts of a Sole Trader with Adjustments - Rectification of Errors.

UNIT III 15 Hrs.

Bank Reconciliation Statement – Average Due Date.

UNIT IV 15 Hrs.

Accounting for Consignments and Joint Ventures.

UNIT V 15 Hrs.

Account Current – Accounts of Non-Profit Organizations – Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Note : Distribution of marks 20% Theory and 80% Problems

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Nagarajan K.L, Vinayagam .N & Mani .P.L.	Principles of Accountancy	S. Chand & Co. Ltd., New Delhi	2010 and 3 rd Edition Reprint
2	Reddy .T.S & Murthy.A.	Financial Accounting	Margham Publications, Chennai	2010 and 5 th Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Grewal. T. S	Introduction to Accountancy	S. Chand & Co. Ltd., New Delhi	2003 and 1 st Edition
2	Reddy .T.S &Murthy.A.	Corporate Accounting	Margham Publications, Chennai	2014 and Revised6 th Edition (Reprint 2016)
3	S.P Jain and K.L Narang	Principles of Accountancy	Kalyani Publishers, New Delhi	2014 and 5 th Revised Edition

Pedagogy

- Lecture, Chalk & Talk and Assignment

SEMESTER I

CODE	COURSE TITLE
18COUC102	BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

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

Preamble

To enrich the students with the basic knowledge of business, its ethics and sources of finance and to make them aware of various tools and equipments used in office.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the conceptual knowledge of business and work environment	K1
CO 2	Recognize the various factors influencing the business	K2
CO 3	Design the layout of office	K2
CO 4	Identify various sources of finance available for business	K3
CO 5	Make use of modern techniques of filing and indexing	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	S	M	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	L	S	S

S – Strong, M- Medium, L – Low

Syllabus

UNIT I

12 Hrs.

Concepts of Business and Organization – Meaning of Various Forms of Business Organization – Characteristics of Business – Objectives of Business – Factors to be Considered for Starting Business – Social Responsibility of Business – Meaning, Features, Need and Levels – **Business Ethics**.

UNIT II

18 Hrs.

Location of Business – Factors Influencing Location – Localization and Decentralization of Industries – Size of Firms: Input and Output Measures – Factors determining the Size of the Firm – Economies and Demerits of Large Scale Operations – Reasons for the Survival of Small Scale Undertakings.

UNIT III

15 Hrs.

Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Retained Earnings– Hire Purchase - Venture Capital- Relative Merits and Demerits.

UNIT IV

18 Hrs.

Office: Its Functions and Significance – Office Accommodation: Location of Office Building – Choice of Location. Office Layout: Importance, Objectives and Principles- Types: Open Plan Office, Private Office- Relative Merits and Demerits- Recent Developments in Office Layout.

UNIT V

12 Hrs.

Filing and Indexing – Types - Relative Merits and Demerits. Office Machines and Equipments: Advantages and Disadvantages – Criteria for Selection – Types: Word Processor and Duplicating Machines – Calculating Machines – Accounting Machines- Office Furniture.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Kathiresan and Dr.Radha	Business Organisation	Prasanna Publishers, Chennai	2002 and Revised Edition (Reprint 2016)
2	R.K.Sharma and Shashi K.Gupta	Business Organisation and Office Management	Kalyani Publishers, New Delhi	2007 and 3 rd Revised Edition (Reprint 2016)

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Tulsian P.C and Vishal Panday	Business Organisation and Management	Pearson Education Pvt. Ltd., Singapore	2003 and 1 st Indian Reprint
2	R.C.Bhatia	Business Organisation and Management	Ane Books, New Delhi	2005 and 3 rd Reprint 2012

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentations, Group Discussion, Assignment, Quiz, and Seminar.

SEMESTER - II

CODE	COURSE TITLE
18COUC203	FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	4

Preamble

To acquire knowledge of the financial accounting principles, practices and to develop the skills for recording various kinds of business transactions concerning departments, branches and hire purchase.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Recall the financial accounting principles and practices	K1
CO 2	Understand the methods of accounting under single entry system and self - balancing ledgers	K2& K3
CO 3	Apply the royalty and hire purchase system in real life environment	K2& K3
CO 4	Analyse the different methods of depreciation for valuing fixed assets	K2& K3
CO 5	Familiarise with the preparation of departmental and branch accounts	K2& K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	M	S	S
CO 2	S	S	M	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	L	S

S – Strong, M- Medium, L – Low

Syllabus

UNIT I 15 Hrs.

Accounting for Depreciation – Need for and Significance of Depreciation, AS 6: Features - Methods of Providing Depreciation: Straight-Line, Written Down Value, Sinking Fund, Annuity and Insurance Policy Methods.

UNIT II 15 Hrs.

Self-Balancing Ledgers – Meaning and Advantages – Accounting Aspects – Transfers – Royalties.

UNIT III 15 Hrs.

Single Entry System – Meaning and Features – Statement of Affairs Method and Conversion Method.

UNIT VI 18 Hrs.

Departmental Accounts – Transfers at Cost or Selling Price – Branch Accounts excluding Foreign Branches.

UNIT V 12 Hrs.

Hire Purchase System including Hire Purchase Trading Account.

Note: Distribution of marks 20% Theory and 80% Problems

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Reddy T.S. & Murthy A.	Financial Accounting	Margham Publications, Chennai.	7 th Edition, 2016
2	Gupta R.L and Gupta V.K	Financial Accounting: Volume II Revisionary Text Papers	Sultan Chand & Sons, New Delhi	2014

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Gupta. R.L and Radhaswamy. M	Advanced Accountancy	Vol 1, Sultan Chand Publications, New Delhi.	11 th Edition, 2005
2	Jain. S.P & Narang. K.L	Advanced Accountancy	Kalyani Publishers, New Delhi.	10 th Edition, 2001
3	Radha. V	Financial Accounting	Prasanna Publishers & Distributors, Chennai	1 st Edition, 2012

Pedagogy

- Lecture, Chalk& Talk and Assignment

SEMESTER II

CODE	COURSE TITLE
18COUC204	INDIAN BANKING

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

Preamble

To understand the meaning, importance, the monetary implications of banking operations and the various forms of e-banking services.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Familiarize with Indian banking system and structure	K1
CO 2	Apply the concept of e - networking	K3
CO 3	Identify the role of RBI and its challenges	K2
CO 4	Understand the Indian money market structure	K3
CO 5	Know the concept of banking services in real life environment	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	M	S

S – Strong, M- Medium

Syllabus

UNIT I

15 Hrs.

Origin of Banks – kinds of Banks – Definition of Banking – Virtual Banking – Universal Banking & Banking Markets – Functions of Modern Commercial Banks – Credit Creation by Commercial Banks.

UNIT II

20 Hrs.

Recent Trends in Indian Banking – ATM – EFT – Tele Banking – Internet banking – Digital Payment System – Cyber Cash – Credit Cards – Debit Cards – Smart Cards – Electronic Clearing Services – Anywhere Banking – Mobile Banking-Electronic Pass Book.

UNIT III

15Hrs.

Central Banks – Evolution – Functions of a Central Bank – RBI – Role of RBI in Regulating and Controlling Banks.

RBI and Credit Control-Meaning, Objectives, Advantages and Dangers of Credit Creation, Methods of Credit Control- Quantitative methods and Qualitative methods.

UNIT IV

10 Hrs.

Money Market: Meaning-Money Market Vs Capital Market – Components – Submarkets – Characteristics-Importance of developed money market.

Indian Money Market: Structure- Instruments in India- Deficiencies/Weaknesses.

UNIT V

15 Hrs.

Regional Rural Banks: Objectives- Capital Structure and Management – Functions-Merchant Banking-Factoring Service- Role of Payment Banks in India.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Natarajan .S & Parameswaran .R	Indian Banking	Sultan Chand & Company Ltd., New Delhi.	2013 and 6 th Revised Edition
2	Gordon .E and Natarajan. K	Banking Theory, Law and Practice	Himalaya Publishing House	2016 and 25 th Revised Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Radhasamy .M, & Vasudevan S.V	A Text Book of Banking	Sultan Chand & Company Ltd., New Delhi	2009
2	Sundaram & Varshney	Banking Theory Law and Practice	Sultan Chand & Company Ltd., New Delhi	2004 and 17 th Edition
3	Shekhar .K.C, Lekshmy Shekhar	Banking Theory and Practice	Vikas Publishing House Pvt. Ltd.	2005 and 19 th Edition

Pedagogy

- Lecture, Chalk &Talk, Power Point Presentations, Group Discussion, Assignment, Quiz, and Seminar.

SEMESTER III

CODE	COURSE TITLE
18COUC305	PARTNERSHIP ACCOUNTS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	3

Preamble

To equip the students with skills for recording various aspects of partnership accounts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Understand the different methods of valuation and treatment of goodwill in partnership firms and recall the accounting principles relevant to Partnership Accounts	K1& K2
CO 2	Interpret the financial results in different situations of admission, retirement and death of a partner	K2 & K3
CO 3	Prepare the financial statements on dissolution of the partnership firms and also statements of piecemeal distribution on dissolution	K3
CO 4	Apply the Garner Vs Murray rule in the context of insolvency of partners	K2 & K3
CO 5	Prepare the accounts in case of amalgamation of firms	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	M	S	S	S
CO 4	S	S	S	S	S
CO 5	S	M	S	S	S

S – Strong, M- Medium

Syllabus

Unit I 15 Hrs.

Partnership Accounts – Treatment of Goodwill – Admission of a Partner.

Unit II 15 Hrs.

Retirement of a Partner - Admission Cum Retirement of a Partner (Simple Problems) – Death of a Partner.

Unit III 15 Hrs.

Dissolution of Partnership – (Excluding dissolution before the expiry of fixed term and dissolution and sale to a company).

Unit IV 15 Hrs.

Insolvency of Partners – Rule in Garner Vs. Murray – All Partners' Insolvency.

Unit V 15 Hrs.

Amalgamation of Firms – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Reddy T.S & Murthy A	Financial Accounting	Margham Publications, Chennai	2016 and 7 th Edition
2	Gupta R.L & Radhaswamy M	Advanced Accountancy Volume-I	Sultan Chand & Sons, New Delhi	2011 and Revised 13 th Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Reddy T.S & Murthy A	Advanced Accountancy Volume – II	Margham Publications, Chennai	2013 and Revised 2 nd Edition
2	Maheshwari S.N & Maheshwari S.K	An Introduction to Accountancy	Vikas Publishing House Pvt. Ltd., New Delhi	2009 and 10 th Edition
3	Radha.V	Financial Accounting	Prasanna Publishers Distributors, Chennai	2012 and 1 st Edition

Pedagogy

- Lecture, Chalk & Talk and Assignment

SEMESTER III

CODE	COURSE TITLE
18COUC306	PRINCIPLES OF MARKETING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	3

Preamble

To provide basic knowledge about the marketing principles, recent trends in marketing and to impart necessary skills in the field of marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Perceive the concepts of marketing and discuss the role of modern marketing	K1&K2
CO 2	Understand the relationship between marketing and the functional areas of business	K2&K3
CO 3	Identify the marketing mix and the importance of product life cycle and pricing	K2&K3
CO 4	Evaluate the viability of marketing of goods and services	K3
CO 5	Discuss the importance of consumer behaviour and recent trends in marketing	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	M
CO 2	S	M	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S – Strong, M- Medium

Syllabus

Unit I

13 Hrs.

Marketing – Definition of market and marketing – Features, Objectives and Importance of Marketing – Modern Marketing Concept – Features and Factors Influencing the Modern Concept of Marketing.

Unit II

23 Hrs.

Marketing Functions – Classification of Marketing Functions – Functions of Exchange – Buying and Selling – Functions of Physical Supply – Transportation and Storage – Facilitating Functions – Financing – Standardization – Bureau of Indian Standards and AGMARK.

Unit III

17 Hrs.

Marketing Mix – **Product Mix** – Meaning of Product, Product Mix – Expansion and Contraction – Product Life Cycle – Price Mix – Importance of Price – Pricing Objectives – Kinds of Pricing – **Methods of Price Determination.**

Unit IV

10 Hrs.

Marketing of Services – Definition and Meaning of Services – Goods and Services -A Comparison – Characteristics of Services – Significance of Service Marketing and its Growth – Classification of Services.

Unit V

12 Hrs.

Consumer Behaviour- Meaning - Need for studying Consumer Behaviour - Factors Influencing Consumer Behaviour.

E- Marketing : Meaning – Characteristics – Strategies – Benefits.

Green Marketing: Meaning – Green products and its Characteristics – Challenges of Green Marketing – Mix and Strategies.

Tele Marketing: Meaning - Categories – Advantages and disadvantages of Tele Marketing.

Mobile Marketing: Meaning – Methods of Mobile Marketing: SMS Marketing – Mobile Web Marketing - Advantages and disadvantages of Mobile Marketing.

Marketing Ethics.

Text Book

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Pillai R.S.N. & Bhagavathi	Modern Marketing- Principles and Practices	Sultan Chand & Company Ltd., New Delhi	2015 and 4 th Revised Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Dr. Memoria C.B and Dr. Mulla N.I	Modern Marketing	Kitab Mahal, Allahabad	2005 and 1 st Edition
2	Rajan Nair	Marketing	Sultan Chand & Company Ltd., New Delhi	2009 and 7 th Edition
3	Rajan Saxena	Marketing Management	Tata McGraw Hill Education Private Ltd., New Delhi	2010 and 4 th Edition

Pedagogy

- Lecture, Chalk & Talk and Assignment

SEMESTER III

CODE	COURSE TITLE
18COUC307	INFORMATION TECHNOLOGY IN BUSINESS

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

Preamble

To impart the knowledge of using computers, internet and creating and sending E-mails.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Recall the structure, function and characteristics of computer system	K1
CO 2	Understand the design of the various functional units and components of computer	K1 & K2
CO 3	Achieve hands on experience with software to enhance business activities	K2 & K3
CO 4	Develop the knowledge on the fundamental elements of DBMS	K2 & K3
CO 5	Apply the internet/web services as a resource for learning and discovery	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	M	M
CO 2	S	S	S	S	S
CO 3	S	S	S	M	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S – Strong, M- Medium

Syllabus

Unit I

22 Hrs.

Introduction to Computers – Types and Characteristics of Computers - Classification of Digital Computer System: Micro, Mini, Main, Super and Network Computers.

Anatomy of a Digital Computer: Functions and Components of Computer.

Types of Memory: RAM – ROM – PROM – EPROM – Flash Memory.

Unit II

7 Hrs.

Auxiliary Storage Devices: Introduction - Hard Disk – Floppy Disk – CD – ROM.

Input Devices and Output Devices.

Unit III

15 Hrs.

Introduction to Software: Types of Software, Operating Systems – Functions and Classification of OS. Programming Languages – Machine, Assembly and High Level Languages – Compilers and Interpreters.

Unit IV

23 Hrs.

Data Processing: Data Vs Information – Objectives of Data Processing - File Processing – Data Base Processing.

Database: Definition of Data Base – Characteristics – Types. Data Base Management System: Definition – Objectives – Benefits – Classification of DBMS.

Unit V

8 Hrs.

Data Mining – Meaning – Technologies used in Data Mining – Merits. Data Warehousing – Components – Structure – Uses of a Data Warehouse.

Internet: Introduction – Meaning – History and Growth – Internet Protocols – Advantages – Disadvantages.

World Wide Web: Concept – Basic Features – Difference between WWW and Internet.

Text Book

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Alexis Leon and Mathews Leon Leena Leon	Introduction to Information Technology	Vijay Nicole imprints Pvt. Ltd., Chennai	2013 and 1 st Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Parameswaran. R	Computer Application in Business	Sultan Chand & Company Ltd., New Delhi	2010 and 6 th Revised Edition (Reprint 2012)
2	Nidhi Dhawan	Introduction to E-Commerce	International Book House Private Ltd., New Delhi	2010 and 1 st Edition
3	Dr.P.Rizwan Ahmed	Introduction to Information Technology	Margham Publications, Chennai	2017 and 2 nd Revised Edition

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentations, Group Discussion, Assignment, Quiz, and Seminar.

SEMESTER III

CODE	COURSE TITLE
18COUC308	BUSINESS LAW

Category	CIA	ESE	L	T	P	Credit
Core	25	75	56	4	-	3

Preamble

To provide the knowledge about basic legal concepts and the Indian legal environment in which business is carried on.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Understand the legal rules regarding contract	K1& K2
CO 2	Develop knowledge on the different elements of contract, performance of contract and different modes of discharge of contract	K3
CO 3	Familiarise with the Indian Partnership Act	K3
CO 4	Identify the rules and regulations of sale of Goods Act	K3
CO 5	Acquire the knowledge about common carrier	K1

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	M	S	S	S
CO 2	S	M	S	S	S
CO 3	S	S	S	S	S
CO 4	S	M	S	S	S
CO 5	S	S	S	S	S

S – Strong, M- Medium

Syllabus

Unit I

20 Hrs.

Indian Contract Act, 1872 – Contract – Definition – Nature of Contract and Classification – Components of Valid Contract – Offer and Acceptance – Consideration – Capacity – Free Consent.

Unit II

9 Hrs.

Different modes of Discharge of Contract – Remedies for Breach – Principles for Awarding Damages.

Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety.

Unit III

12 Hrs.

Indian Partnership Act, 1932 – Definition and Tests of Partnership – Implied authority of Partners - Limitations – Rights and Liabilities of Partners – Dissolution of Partnership Firm – Limited Liability Partnership Act , 2008.

Unit IV

12 Hrs.

Sale of Goods Act, 1930 – Definition of Sale and Distinction between “Sale and Related Transaction Resembling Sale” – Sale and Agreement to Sell – Condition and Warranties – Actual and Implied - Principle of “Caveat Emptor” and its Limitations.

Unit V

7 Hrs.

Common Carrier – Characteristics – Rights and Duties of Common Carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter Party – Distinction.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Kapoor N.D	Business Law	Sultan Chand and Company Ltd., New Delhi	2014 and 5 th Edition Reprint
2	Pillai R.S.N. and Bagavathi	Business Law	S Chand and Company Ltd., New Delhi	Reprint 2017 and 1 st Edition Reprint

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Kathiresan S., and RadhaV.,	Business Law	Prasanna Publishers, Chennai	2011 and 1 st Edition
2	KavitaKrishnamurthi	Business Law	Global Academic Publishers and Distributors, New Delhi	2015 and 1 st Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

SEMESTER III

CODE	COURSE TITLE
18COUS301	WOMEN ENTREPRENEURSHIP DEVELOPMENT

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

Objectives

- To impart knowledge on the concept of entrepreneurship and women entrepreneurship development.
- To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship.

Syllabus

Unit I

10 Hrs.

Definition of Entrepreneur – Entrepreneurial Characteristics – Functions of Entrepreneurs – Types – Concept of Entrepreneurship - Intra-preneurship – Economic and Social benefits – Barriers to Entrepreneurship – Eco-preneurship – Edupreneurship.

Unit II

10 Hrs.

Women Entrepreneurship – Concept of Women Entrepreneurs – Features of Women Entrepreneurs – Women Entrepreneurship in India – Growth and Problems of Women Entrepreneurs – Suggestions to Promote Women Entrepreneurship.

Unit III

8 Hrs.

Rural Entrepreneurship – Meaning, Need and Problems - Small Scale Sector in India – Rationale and Objectives of SSI – Problems of SSI.

Concept of Self-help Group – Role of Government and NGO's in promoting Self – Help Groups – Micro Enterprises.

Unit IV

8 Hrs.

Meaning of Project – Project Identification and Selection. Guidelines for preparing Project Reports – Meaning and Contents – Feasibility Analysis.

Unit V

9 Hrs.

Institutional Support and Incentives : Need for Incentives , DIC – SIPCOT – TIIC – IFCI – Commercial Banks – Subsidies and Incentives in Tamilnadu.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Shukla M.B	Entrepreneurship and Small Business Management	Kitab Mahal Agencies, Allahabad	2009 and 3 rd Edition
2	Gupta C.B. and Srinivasan N.P	Entrepreneurial Development	Sultan Chand and Company, New Delhi,	2009 and 6 th Edition
3.	Khanka S.S	Entrepreneurial Development	,Sultan Chand and Company Ltd., New Delhi	2010 and 5 th Edition

SEMESTER III

CODE	COURSE TITLE
18COUN301	FUNDAMENTALS OF ACCOUNTING

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

Objectives

- To help the students acquire conceptual knowledge about the fundamentals of accounting procedures
- To enable the students to gain knowledge about the financial position of a concern.

Syllabus

Unit I 3 Hrs.

Accounting – Definition – Meaning – Systems of Accounting – Single Entry System – Double Entry System.

Unit II 8 Hrs.

Types of Account – Rules of Debit and Credit – Journal – Journal Entries.

Unit III 6 Hrs.

Ledger – Meaning – Posting – Balancing.

Unit IV 8 Hrs.

Subsidiary Books – Purchases Book – Purchases Returns Book - Debit Note – Invoice – Vouchers – Sales Book – Sales Returns Book – Credit Note.

Preparation of Three Column Cash Book.

Unit V 5 Hrs.

(a) Trial Balance – Meaning – **Preparation of Trial Balance**.

(b) Trading and Profit and Loss Account, Balance Sheet – Meaning, Trading Account Items – Profit and Loss Account Items – Balance Sheet Items.

(The whole of part (b) covers Theory only)

Question Paper pattern – Three Questions from theory part and five from problems – Answer any 5 out of 8 questions

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Grewal .T.S	Double Entry Book-Keeping	Sultan Chand & Co. Ltd., New Delhi	2008 and 1 st Edition
2	Nagarajan .K.L, Vinayagam .N & Mani P.L	Principles of Accountancy	Eurasia Publishing House, Private Ltd., New Delhi	2009 and 3 rd Edition
3.	Reddy T.S. & Murthy .A	Financial Accounting	Margham Publications, Chennai	2010 and 5 th Edition

SEMESTER IV

CODE	COURSE TITLE
18COUC409	CORPORATE ACCOUNTING-I

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

Preamble

To enable the students to be aware on the corporate accounting in conformity with the provisions of the companies Act and accounting procedure followed by the company.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts of issue of shares	K1&K2
CO2	Acquire the knowledge of redemption of preference shares and debentures	K2&K3
CO3	Gain indepth knowledge of underwriting of shares	K2&K3
CO4	Prepare the final accounts of the company as per the revised schedule	K3
CO5	Understand the various methods of valuation of goodwill and shares	K1&K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	M	S	S	S
CO 5	S	M	S	S	S

S – Strong, M- Medium

Syllabus

Unit I **17 Hrs.**
Issue of Shares – Books to be Maintained – Allotment of Shares – Issue of Shares at Premium and at discount, Pro – rata allotment – Forfeiture and Re – issue of Shares – Surrender of Shares – Rights Issue.

Unit II **13 Hrs.**
Issue and Redemption of Preference Shares – Issue of Bonus Shares.

Unit III **15 Hrs.**
Underwriting of Shares Issue and Redemption of Debentures.

Unit IV **15 Hrs.**
Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements – Divisible Profits and Dividends

Unit V **15 Hrs.**
Goodwill – Meaning – Factors influencing Goodwill – Methods of Valuation of Goodwill – Shares – Meaning – Factors influencing Shares – Methods of Valuation of Shares – AS 26: Intangible Assets – Objectives – Scope – Features – Recognition of Expense – Amortisation – Retirement and Disposal.

Note: Distribution of Marks 20% Theory and 80% Problems

Text Book

S. No.	Authors	Title of the Book	Publishers	Year and Edition
1	Reddy T.S. & Murthy A	Corporate Accounting	Margham Publications, Chennai	Reprint 2017 and 1 st Edition

Reference Books

S. No.	Authors	Title of the Book	Publishers	Year and Edition
1	Gupta.R.L	Advanced Accounting	Sultan Chand and Sons, New Delhi	2000 and 5 th Revised Edition
2	Jain & Narang	Advanced Accounting	Kalyani Publishers, New Delhi	2014 and 5 th Edition

Pedagogy

- Chalk and Talk, Assignment.

SEMESTER IV

CODE	COURSE TITLE
18COUC410	COMPANY LAW AND SECRETARIAL PRACTICE

Category	CIA	ESE	L	T	P	Credit
Core	25	75	56	4	-	3

Preamble

To enable the students to get familiarised with the regulatory framework for the companies in India and to understand the formation, management and other activities of the companies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Understand the fundamental concepts, formation and kinds of companies	K1&K2
CO 2	Acquire the knowledge on basic documents in a company	K2
CO 3	Identify the various methods of raising capital	K2
CO 4	Build an idea about company management	K3
CO 5	Familiarize with the provisions of companies act relating to meetings, minutes and resolutions	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	M	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	M	S	S	S

S – Strong, M- Medium

Syllabus

Unit I

15 Hrs.

Company – Definition and Features – Distinction between Company and Partnership Firm – Kinds of Companies – Differences between a Public Company and a Private Company – Incorporation of a Company – Documents to be Filed – E - Filing.

Unit II

15 Hrs.

Memorandum of Association – Doctrine of Ultravires -Articles of Association – Doctrine of Constructive Notice and Indoor Management – Alteration of Articles.

Unit III

10 Hrs.

Prospectus, Contents – Misstatements – Liability for Misstatements – Certificate of Commencement of Business – Shares – Kinds of Shares – Debentures – Features – Kinds of Debentures – Differences between Shares and Debentures.

Unit IV

10 Hrs.

Company Management – Board of Directors – Appointment, Qualification, Powers, Duties, Liabilities and Position of Directors, Managing Director and Manager – Company Secretary – Appointment, Qualifications, Powers, Duties and Position.

Unit V

10 Hrs.

Company Meetings – Secretarial Duties for Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting – Resolutions, Minutes, Quorum and Proxy – Green Initiatives in Corporate Governance.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Kapoor N.D	Company Law and Secretarial Practice	Sultan Chand & Company Ltd., New Delhi	2014 and 11 th Revised Edition
2	Balachandran V., Govindarajan M	Company Law and Practice	Vijay Nicole Imprints Pvt. Ltd., Chennai	2016

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Santhi.J	Company Law (As per Companies Act, 2013)	Margham Publications, Chennai	2016
2	Ashok.K Bagrial	Company Law	Vikas Publishing House Pvt. Ltd., New Delhi	Reprint 2015 and 12 th Edition
3	S.Kathiresan, V.Radha	Company Law	Prasanna Publishers & Distributors, Chennai	2014

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

SEMESTER IV

CODE	COURSE TITLE
18COUC411	BUSINESS COMMUNICATION & REPORT WRITING

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

Preamble

To impart effective business communication skills among the students and enrich them to opt the right media of communication.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Perceive the essentials of effective business letters	K1 &K2
CO 2	Prepare various types of enquiry and reply letters in business	K2 &K3
CO 3	Comprehend and prepare the letters of Banking and Insurance correspondence	K2 &K3
CO 4	Acquire the skills of drafting business reports.	K3
CO 5	Draft the company meeting notices and letters to the editor	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	M

S – Strong, M- Medium

Syllabus

UNIT I

13 Hrs.

Communication: Meaning – Process- Objectives – Media – Barriers – Principles of Communication - Need and functions of a business letter – Language and layout of Business letter – Essentials of an Effective business letter.

UNIT II

12 Hrs.

Enquiries and Replies – Orders and Execution – Credit and Status enquiries.

UNIT III

12 Hrs.

Banking Correspondence – Insurance Correspondence (Life & Fire)- Application for Appointment.

UNIT IV

12 Hrs.

Meaning of Report – Principles governing the preparation of reports – Qualities of a good report – Functions of a report – Business report – Types of reports – Drafting of resolutions and Minutes of Company Meetings.

UNIT V

11 Hrs.

Drafting of Company Meeting Notices – Letters to the Editor of Newspapers.

Text Book

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Rajendra Pal & Korlahalli J.S.,	Essentials of Business Communication	S.Chand & Co. Ltd., New Delhi	Reprint 2015 and 13 th Revised Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Pattan Shetty, C.S & Ramesh M.S. and Madhumathi M.Kulkarni	Business Communication	R.Chand & Company Ltd., New Delhi	2005 and 25 th Edition
2	Meenakshi Raman, Prakash Singh	Business Communication	Oxford University Press, New Delhi	2016 Eighth Impression and 2 nd Edition
3	K.Sundar, A.Kumara Raj	Essentials of Communication	Vijay Nicole Imprints Pvt. Ltd., Chennai	2017 and 1 st Edition

Pedagogy

- Lecture, Chalk & Talk, Power Point Presentations, Assignment, Quiz.

SEMESTER IV

CODE	COURSE TITLE
18COUC412	PRINCIPLES OF MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	41	4	-	3

Preamble

To familiarize the students with management principles, functions and techniques for effective coordination and control of business enterprises.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Develop the knowledge on theoretical frameworks of schools of management thought	K3
CO 2	Outline the key concepts of planning and importance of decision making	K2
CO 3	Construct organization structure for effective business management	K3
CO 4	Identify the various sources of recruitment and selection process	K1&K2
CO 5	Understand the importance of communication in business scenario	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	M	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S – Strong, M- Medium

Syllabus

Unit I

6 Hrs.

Definition of Management – Nature and Scope of Management – Functions of Management – Contribution of F.W. Taylor – Henry Fayol – Mc Gregor and Peter F. Drucker.

Unit II

8 Hrs.

Planning – Meaning – Nature and Importance of Planning – Steps in Planning – Methods and Types of Plans – Decision making – Types – Factors involved in Decision making.

Unit III

13 Hrs.

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart.

Unit IV

8 Hrs.

Staffing: Recruitment – Internal and External Sources – Merits and Demerits.

Selection: Selection Procedure (in brief)

Motivation: Need – Determinants of Behaviour – Maslow's Theory of Motivation.

Unit V

10 Hrs.

Communication in Management – Co-ordination: Need and Techniques – Control – Nature and Process of Control.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Dinkar Pagare	Business Management	Sultan Chand & Company Ltd., New Delhi	2015 and 5 th Edition
2	Ramaswamy T	Principles of Management	Himalaya Publishing House, Mumbai	2014 and 5 th Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Kathiresan .S., and Radha .V	Principles of Management	Prasanna Publishers, Chennai.	2012 and 1 st Edition
2	Dr.J.Jayasankar	Principles of Management	Margham Publications, Chennai	Reprint 2015 and 2 nd Edition 2005

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

SEMESTER IV

CODE	COURSE TITLE
18COUCP01	MS-OFFICE PRACTICALS

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

Preamble

To expose the students on the applications of computers in business and to develop basic skills in MS-Office such as to prepare text documents, excel statements, power point presentations and records in access.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Understand the basic concepts, create and format personal, educational and workplace documents	K1&K2
CO 2	Solve problems by performing complex mathematical, logical and financial calculations	K3
CO 3	Design a PowerPoint presentation for organisations and institutions	K2
CO 4	Create a database and maintain the records of students	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S

S – Strong

Syllabus**MS-WORD**

1. Prepare an invitation for the college function using Text boxes and Clip Arts.
2. Create a Table with the following field names:
EMP-No. , EMP – Name, Designation, Department, Experience and Total Salary.
3. Prepare an Interview call letter for 5 members using Mail-merge operation.
4. Prepare BIO-DATA by using Wizard / Templates
5. Design a Cheque.
6. Create the front page of a journal.

MS-EXCEL

1. Prepare a Mark list of your class (minimum of 5 subjects) and perform the following operations : - Data Entry, Total and Average
2. In Excel worksheet, input the data and compute the following:
 - a) $A * B / C$ b) $(A + B) / C$ c) $A / C * B$
3. Draw various Graphs assuming data.
4. Given the transactions, prepare a Trial Balance.
5. With the given data, prepare Payroll.

MS-POWER POINT

1. Design presentation of slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, price etc.
2. Design an Advertisement.
3. Prepare a power point presentation for Department Inaugural Function.

MS-ACCESS

1. Create a database and maintain the address of your class mates (At least 10 records).
2. Create a database of Students' Mark List with name and subjects.
 - (a) Add at least 10 records.
 - (b) Sort the names with alphabetical order and find Total & Average.

Pedagogy

- Demonstration

SEMESTER IV

CODE	COURSE TITLE
18COUS402	MULTI SKILL DEVELOPMENT PAPER

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

Objectives

- To equip the students with knowledge on all topics as desirable from the point of view of brilliant success in the competitive examinations.
- To familiarize the students with various types of tests that is employed by the diverse examination bodies.

Syllabus**Unit I**

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

Unit II

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

Unit III

Credit Reasoning: Logical Inference Questions and Syllogism.

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

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

Unit IV

Preparation of CV, Resume and Presentation – Preparing and Presenting papers in seminars and Conference s topics of Current Relevance in Commerce and Industry.

Group Discussion in Current Topics related to Commerce and Industry.

Unit V

Acquiring Interview Skills – Self Introduction – Facing the Interview Board: Face to Face Interview – Telephonic Interview – One to Panel Interview.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Agarwal R.S	Quantitative Aptitude	Sultan Chand Company Ltd.	2012
2	Aggarwal R.S	A Modern Approach to Verbal Reasoning	Sultan Chand Company Ltd., New Delhi	2012
3	Hari Mohan Prasad and Uma Rani Sinha	Objective English for Competitive Examinations	Tata McGraw Hill Education Pvt. Ltd., New Delhi	2011
4	Jain .T.S	Upkar's SBI Clerical Cadre Recruitment Examination	Agra.	

SEMESTER IV

CODE	COURSE TITLE
18COUN402	E-BANKING

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

Objectives

- To familiarize the students with various risks associated with internet banking in today's tech savvy era.
- To impart awareness in students on IT enabled banking and to acquaint the students with E-banking products and services.

Syllabus

Unit I E-banking – Definition – Evolution – Salient Features – Benefits – Simple Internet Banking Services offered to Customers.	6 Hrs.
Unit II E- banking Products – ATMs- Credit Card – Debit Card.	6 Hrs.
Unit III E-Payment – Cyber Cash – Smart Card – E-Cheque – E-Wallet.	6 Hrs.
Unit IV Electronic Clearing Services (ECS) – Credit Clearing – Debit Clearing – Clearing Process and Benefits. Electronic Fund Transfer (EFT) – NEFT – RTGS – SWIFT.	6 Hrs.
Unit V Risks associated with Internet Banking – IT Environment Risks – IT Operations Risks – Product / Service Risks – Other Risks	6 Hrs.

Text Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Kaptan .S.S and Choubey N.S.,	Indian Banking in Electronic Era	Sarup and Sons, New Delhi	1 st Edition, 2003.
2	Natarajan .S and Parameswaran .R	Indian Banking,	Sultan Chand and Company Ltd., New Delhi,	1 st Edition, 2012