

பருவம்: முதற் பருவம்
அலகு பாடங்கள்

பாடக் குறியீட்டு எண்: LTC 101S

(மரபு கவிதையும், புதுக்கவிதையும்)

- 1 1.1 பாரதி – பாரததேசம்
- 1.2 பாரதிதாசன் - உலகப்பன் பாட்டு
- 1.3 கண்ணதாசன் - ஊதாரிப்பிள்ளை
- 1.4 வைரமுத்து – புதிய ஏற்பாடு
- 1.5 மு. மேத்தா – தேசப்பிதாவுக்குத் தெருப்பாடகனின் அஞ்சலி

(காப்பியங்கள். சமயப்பாடல்கள், சிற்றிலக்கியம்)

- 2 2.1 சிலப்பதிகாரம் - கனாத்திறம் உரைத்த காதை
- 2.2 மணிமேகலை – ஆதிரை பிச்சையிட்ட காதை
- 2.3 கம்பராமாயணம் - குகப்படலம்
- 2.4 மாணிக்கவாசகர் - திருவாசகம்
- 2.5 தாயுமானவர் - பராபரக் கண்ணி (5)
- 2.6 குற்றாலக் குறவஞ்சி (3)

(சிறுகதைகள்)

- 3 1 இந்துமதி – குருத்து
2. கு.அழகிரிசாமி – அன்பளிப்பு
3. அறிஞர் அண்ணா – செவ்வாழை

(உரைநடை)

- 4 4. மு.வ – நல்வாழ்வு – பண்பாடு, பொதுமை ஓர் அறம், நீந்துக

(மொழி பெயர்ப்பு)

- 5 5 கணினித் துறைக் கலைச்சொற்கள்
- 6 ஆட்சித் துறைக் கலைச்சொற்கள்
- 7 ஆட்சித் துறை பகுதி
- 8 விளம்பரப் பகுதி

SEMESTER – I FOUNDATION COURSE – ENGLISH – I LEC101S

OBJECTIVE:

To expose the students to the human values through literature and to enable them to acquire communication skills.

UNIT- I PROSE

[15 HRS]

My Early Days – A.P.J. Abdul Kalam

Headache – R.K. Narayan

Six Thinking Hats – Edward de Bono

UNIT- II POETRY

[15 HRS]

The Road not Taken – Robert Frost

The Unknown Citizen – W.H. Auden

Do not go gentle into that good night – Dylan Thomas

UNIT-III

[15 HRS]

SPOKEN COMMUNICATION SKILLS

Agreeing and Disagreeing

Seeking and Giving permission

Sounds and Symbols in English

Word and Sentence stress

Effective use of Intonation

UNIT – IV INTERPERSONAL COMMUNICATION

[15 HRS]

Effective Listening

Understanding the Audience

Perceptual Clarity

Channel Awareness

Role of Nonverbal Communication

Pragmatics

UNIT-V

WRITTEN COMMUNICATION SKILLS

[15 HRS]

Note Making.

Report Writing

Letters for business correspondence

Text

1. Ravindran, Padma and M.D.V Kalyani Annie, eds. **Interface – 1**. Chennai: Foundation Books, 2007.

2. Orient Longman, **Selected College Poems**, Chennai : Orient Longman Limited, 1994.

3. Bhatnagar, R.P., and Rajul Bharagava, **English for Competitive Examinations**. Chennai: Macmillan India Press, 2002.

Reference

1. Prince, Donna. **Skills for Success**, New York: CUP 1998.

2. Wallace, Michael, J. **Study Skills in English**. Kottayam: CUP, 2004.

SEMESTER I FINANCIAL ACCOUNTING –I CM101.**Unit-I INTRODUCTION TO ACCOUNTING****15Hrs**

Need for Accounting – Definition and scope of Accounting – Book Keeping and Accounting – Objectives of Accounting – Branches of Accounting – Methods of Accounting – Journal – Ledger – Trial Balance – Subsidiary Books. (Theory Questions only)

Unit –II**A) FINAL ACCOUNTS**

Trading Account – Profit & Loss Account and Balance Sheet – Adjusting and closing entries. (Simple Problems only)

B) DEPRECIATION ACCOUNTING

Meaning of Depreciation – Causes – Factors affecting the Amount of Depreciation – Methods of providing Depreciation – Straight line Method and Diminishing Balance Methods only (Simple Problems)

Unit –III**A) ACCOUNT CURRENT AND AVERAGE DUE DATE**

Account current – Definition – Preparation of Account Current – Product, Red-Ink Interest Methods only – Average Due Date – Meaning – Determination of Due Date – Basis of Calculation of interest.

B) BANK RECONCILIATION STATEMENT

Need – Meaning – Causes for differences between Cash book and Pass book – Method of preparation of BRS – Simple Problems.

Unit- IV HIRE PURCHASE AND INSTALMENT PRCHASE SYSTEM

Hire purchase –Definition Important Terms – Features – InstallmentPurchase sstem – DistinctionbetweenHire Purchase& Installment system – Journal Entries – Calculation of Interest – ire Purchase books – Hire Vendr books. (Simple Problems only on Hire purchase)

Unit – V ROYALTY ACCOUNTS

Meaning of Royalty – Treatment in Final Accounts – Explanation of technical terms – Accounting Treatment in the books of both the parties.

TEXT BOOKS:-

1. Financial Accounting, T.S. Reddy & Murth, Margham Publications, Chennai-5, 2007
2. Financial Accounting R. L. Gupta & V. K. Gupta, Sultan Chand, New Delhi, 2005.

REFERENCE BOOK:

1. Advance accountancy – I, M. C. Skukla & T. S. Grewal, Sultan Chand & Sons, New Delhi, 2005.
2. Advance Accountancy – I, Jain & NArang, Kalyani Publications, New Delhi, 2003
3. Advanced Accountancy – I, Arulandam & Raman, Himalaya Publications, New Delhi, 2003
4. Financial Accounting, P. C. Thulsian, Tata McGraw Hill, New Delhi, 2005
5. www.icai.org (1st Unit)

SEMESTER – I BUSINESS ORGANISATION CM102**Unit – 1 – INTRODUCTION****[15 Hrs]**

Business – Meaning – Characteristics-Objectives-criteria for success in modern business – Classification of business-Profession-Meaning-Distinction between business and profession-Social Responsibility of business.

Unit – 2 – FORMS OF BUSINESS ORGANISATION**[20 Hrs]**

Sole Tradership – Partnership- Cooperative Societies – Joint Stock Company – Definition – Meaning – Characteristics – Advantages - Limitations

Unit-3 : LOCATION OF INDUSTRY**[20 Hrs]**

Meaning-Theories of locations-Factors influencing location-plant layout-Definition-Meaning – Objectives-Characteristics of good layout- Size of firm- meaning- concept of size-Measures of size.

Unit-4 : MNC's**[20 Hrs]**

Definition- Distinction among IC,MNC,GC&TNC-Factors contributed for the growth of MNC's – Advantages & disadvantages of MNC's – control over MNC's – organization design & structure of MNC – Relationship between Headquarters & Subsidiaries –MNC's in India – The Indianisation of Transnational

Unit-5 : BUSINESS COMBINATION**[15 Hrs]**

Definition-Meaning –Advantages & Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages & functions – trade associations – features and functions.

Text Books:

1. Prof. C.D.Balaji & Dr.G.Prasad, 2007. *Business Organization*, (1st Ed.) Margham Publications,
2. Kathiresan & Dr.Radha, 2007.*Business Organization*, (1st Ed.) Chennai. Prasana Publishers,
3. Dr.P.Subba Rao, *International business – text and cases* –Himalaya Publishing house.
4. C.B.Gupta, 2006. *Business Organisation & Management*, New Delhi, Sultan Chand & Sons,
5. Y.K.Bushan, 2005. *Fundamentals Of Business Organisation & Management*, New Delhi, Sultan Chand & Sons,

Reference Books:

1. Dinkar Pagare, *Business Organisation & Management*, 1st(ed.) Sultan Chand & Sons,
2. P.N.Reddy & S.S.Gulshan, 1990. *Business Organisation*, (5th Ed.) New Delhi. Eurasia Publishing House (Pvt.) Ltd.,
3. Y.K.Bhushan, 1995. *Fundamentals of Business Organisation & Management*, 13th edition, Sultan Chand & Sons,

SEMESTER – I BUSINESS ECONOMICS AECM101

Unit I : The Cardinal Utility Approach.

15 HRS

Meaning of Demand – Individual demand – Factors influencing individual demand - Market demand – Determinants of market demand - The Law of Demand – Changes in demand – Exceptions to the law of demand – Cross demand – Income demand – Utility analysis of demand - The law of diminishing marginal utility – The principle of equi – marginal utility.

Unit II : The Ordinal Utility Approach.

15 HRS

Indifference Curve Analysis – Marginal rate of substitution – Properties of indifference curves – Income effect – Substitution effect – Price effect – Consumers Surplus – Revealed Preference.

Unit III : The Theory of Production.

20 HRS

Production Function – Homogeneous Production function – Linear Homogeneous Production function – The Euler's Theorem – The Cobb-Douglas Production function – The Law of Variable Proportions – The Law of Returns to Scale – The concept of elasticity of substitution.

Unit IV : Cost Function.

20 HRS

Definition of Cost – Cost curves- Marginal Cost, Average Cost, Total Cost, Fixed Cost, Variable Cost – Short run cost curves, Long run cost curves – Opportunity Cost.

Unit V : Mathematical Approach.

20 HRS

Mathematics and Business Economics – A Mathematical Analysis of Demand, Supply, The Elasticities, Production, and Cost.

Text Books :

1. S. Sankaran, Business Economics, Margham Publication, Chennai.
2. K.P.M Sundram, Business Economics.

References:

1. Lipsey, Richard, G., 1969, Introduction to Positive Economics, English Language Book Society and Weidenfeld and Nicolson, London.
2. Mannur, H.G., 1993, International Economics : Theory and Policy Issues, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Samuelson, Paul Anthony and William D. Nordhaus, 1998, Economics, Ed. 6, New Delhi: Tata McGraw Hill Publishing Company Ltd. New Delhi.
4. Inter Medairy Micro Economics – Hall Verien.
5. Gardner Ackley – Micro Economics.

SEMESTER – I VALUE EDUCATION VE101

Unit I

Values-concept-definition-characteristics-division of values-important of value education

Unit II

Personal values;self concept,self esteem,self acceptance,attitude

Unit III

Youth problems;career decision and unemployment,emotional and sexual adjustment, autonomy versus dependence feeling of inferiority,marriage and family,identity of roles,vocational problems and social discrimination,suggestions to cope up with stress.

Unit IV

Social values

Relationship with (family,college,and friendship)and social responsibility

Moral values-honesty love and concern for others-truthfulness-justice.

Unit V

Religious values and cultural values - Various religious of the world - Religions tolerance - Unity in diversity – secularism - Ahimsa vs terrorism

Text Book

Value Education - P. Paul

St. Joseph's College, Cuddalore.

பருவம்: இரண்டாம் பருவம் பாடக் குறியீட்டு எண்: LTC 202S

அலகு பாடங்கள்

1 புறநானூறு – 74,192,312
அகநானூறு – 34,02,07
குறுந்தொகை – 23,30,40
நற்றிணை – 149,60,110

2 பட்டினப்பாலை (120-192)
சிறுபாணாற்றுப்படை
மதுரைக்காஞ்சி
முல்லைப்பாட்டு

3 திருக்குறள்
வினை செயல்வகை
பொருள் செயல்வகை
தெரிந்து செயல்வகை

(இலக்கிய வரலாறு)

4 எட்டுத்தொகை,
பத்துப்பாட்டு
ஆற்றுப்படைகள்
திருக்குறள் கீழ்க்கணக்கில் பெறுமிடம்

(மொழித்திறன்)

5 விண்ணப்பங்கள்
கடிதங்கள்
சுருக்கி வரைதல்
செய்திச் சேகரிப்பு
நேர்காணல்

LEC202S

UNIT- I

[13 HRS]

PROSE

The Ant and the Grasshopper – W.B. Maugham

Engine Trouble – R.K. Narayan

Concerning Dates – E.V. Lucas

UNIT-II

[13 HRS]

ONE ACT PLAYS

Chandalika – Rabindranath Tagore

The Merchant of Venice (The Trial Scene) – William Shakespeare.

UNIT-III

[13 HRS]

BUSINESS WRITING

Standard Business Letters

Answering Enquiries.

Handling Letters of Complaint.

Drafting E-mail for Business Correspondence.

Intra-organizational communication.

Delayed payments and Delivery of goods.

Writing short reports.

Technical Writing.

Intranet and Internet for Business writing.

UNIT-IV

[12 HRS]

BUSINESS TRANSACTIONS OVER TELEPHONE

Telephone manners in Business situations.

Handling customer Orders and Enquiries.

Making Appointments.

Cancelling or Postponing appointments.

Handling Complaint Calls.

Handling Delivery and After-sales problems.

Asking for and Giving information.

Giving online help to customers for trouble shooting.

Explaining how to operate Equipment.

Taking part in Teleconferences.

Tele-Interviews.

UNIT-V

[12 HRS]

JOBS AND CAREERS

Applying for jobs; Preparing Resumes.
Writing Cover Letters for Resumes.
Preparing for Interviews.
Taking Interviews.
Post-Interview Follow- up
Promotion Interviews.

UNIT-VI

WRITTEN COMMUNICATION SKILLS

[12 HRS]

Dialogue Writing

Letter writing(Formal & Informal)

Text

1. Samson, T., and Geetha Rajeevan. **Interface-2**. Chennai: Foundation Books, 2008.
2. Bhatnagar, R.P., and Rajul Bhargava. **English for Competitive Examinations**. Chennai: Macmillan India Press, 2002.

Reference

1. Prince, Donna. **Skills for Success**, New York: CUP 1998.
2. Wallace, Michael, J. **Study Skills in English**. Kottayam: CUP, 2004.
3. Tripathy, Byot, K. **Harmony: An Anthology of Poems**. New Delhi: OUP, 1981.
4. Dahia, S.P.S., **Vision in Verse: An Anthology of Poems**. New Delhi: OUP, 1998.

SEMESTER – II FINANCIAL ACCOUNTING – II CM 203S**UNIT 1: FIRE CLAIMS****15 HRS**

Need for insurance – Type of fire insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average clause - loss of profit policy – consequential loss.

UNIT 2: BRANCH ACCOUNTS**15 HRS**

Branch – meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors system – whole sale branch system and Final account systems.

UNIT 3: DEPARTMENTAL ACCOUNTS**15 HRS**

Introduction – Allocation of expenses – Calculation department purchase Interdepartmental transfers at cost price – Selling price – Preparation of trading and Profit & Loss account of the department.

UNIT 4: ADMISSION AND RETIREMENT OF PARTNERS**25 HRS**

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner . Adjustments Regarding profit sharing Ratio, Good will and Capital (simple problems)

UNIT 5: DISSOLUTION OF PARTNERSHIP**20 HRS**

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method (only) (simple problems)

TEXT BOOKS:

1. Financial Accounting T.S.Reddy & Murthy, Margham Publication, Chennai-5
2. Financial Accounting R.L.Gupta & V.K.Gupta Sultan Chand New Delhi-2005.

REFERENCE BOOKS:-

1. Advance Accountancy – M.C.Skudhala & T.S.Grweal, Sultan Chand & Sons, New Delhi-2005.
2. Advance Accountancy – I Jain & Narang, Kalyani Publications, New Delhi – 2003.
3. Advance Accountancy M.A.Arulandam & Raman, Himalaya Publishers, New Delhi-2003.
4. Financial Accounting P.C. Thulsian, Tata MC Graw Hill, New Delhi – 2005
5. Advance Accountancy R.L.Gupta & V.K.Gupta, Gupta Edition, New Delhi-2005

Note:

1. Questions should be asked from all units. Equal importance should be given to all units
2. Theory 20% - Problems 80%
3. A,B,C Question Pattern with open choice will be followed

SEMESTER – 11 PRINCIPLES OF MARKETING CM204S**UNIT 1 INTRODUCTION****17 HRS**

Market- Meaning- Definition- Classification of markets. Marketing – Meaning – Definition- Evolution – Approaches - Modern marketing concepts - Marketing Mix -- Meaning-Concepts - Role of Marketing in Economic Development-Market Segmentation-Definition –Requirements –Bases for Market Segmentation.

UNIT 2 PRODUCT**20 HRS**

Meaning- Features-Classification of products- Product Mix- Product Innovation-New Product Development- Product Life Cycle- Branding- Meaning- Advantages and Limitations - Packaging- Meaning- Kinds- Labeling- Meaning-Advantages and Limitation.

UNIT 3 PRICING**17 HRS**

Price – Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing

UNIT 4 DISTRIBUTION CHANNELS**18 HRS**

Meaning-Importance-Marketing and Distribution- Middlemen in distribution - Function and Kinds of Middlemen -- Agents and Merchant Middlemen-Wholesalers –Types -- Services rendered by wholesalers - Retailers- Types – Requisites – Services rendered by retailers.

UNIT 5 PROMOTION**18 HRS**

Sales Promotion - Personal Selling – Meaning – Purpose – Types – Advantages - Limitations – Factors to be considered on Personal Selling. Advertising- Meaning and definition– Medias- Advantages- Limitations – Advertising copy – Definition – Elements of an Advertisement copy.

Text Books;

1. R S N Pillai & Bagavathi 2004 Modern Marketing principles& practices New Delhi, S.Chand& co Ltd.
2. DR N Rajan Nair & Sanjith R Nair, 2002 MARKETING, New Delhi

Reference Books

1. Gary Armstrong & Philip Kotler, 2005 Marketing an Introduction Pearson Prentice Hall
2. Stanton William Charles Futrell, 2001 Fundamentals Mc Grew Hill book co
3. Edward W Cudiff 2006 Fundamentals of Modern Marketing New Delhi Prentice Hall of India.
4. Philip Kotler, 2003 Marketing Mangement [11 ED] Prentice Hall of India
5. DR N Rajan Nair, Marketing 2002, An Introductory Text New Delhi, Sultan Chand & Sons,

SEMESTER – II BUSINESS ECONOMICS – II AECM202S**Unit I : Theory of Pricing under Perfect Competition. 15 HRS**

Perfect competition : Equilibrium of the firm and industry – Derivation of the supply curve – Market adjustment process – The time element.

Unit II : Theory of Pricing under Imperfect Competition. 15 HRS

Monopolistic competition – Product differentiation – Selling cost – Oligopoly – Cournot model – Kinked demand curve – Collusion and price leadership.

Unit III :Theory of Factor Pricing- I. 20 HRS

Marginal Productivity Theory of Distribution.Theories of Rent: Ricardian Theory, Modern theory and the concept of Quasi Rent. Theories of Wages : Iron Law of Wages , Wage Fund Theory.

Unit IV : Theory of Factor Pricing- II. 20 HRS

Theories of Interest : Loanable fund theory, Liquidity fund theory – Theories of profit : Dynamic theory, Uncertainty theory and Innovation theory.

Unit V: Theory of Welfare. 20 HRS

Welfare analysis: Pareto criterion and Pareto optimality – utility possibility frontier – competitive equilibrium and pareto optimality – Limitations of Pareto criterion.

Text Books :

1. S. Sankaran, Business Economics, Margham Publication, Chennai.
2. K.P.M.Sundaram,Vaish, 1997, Micro Economic Theory.

Reference Books:

1. Lipsey, Richard, G.,1969, Introduction to Positive Economics, English Language Book Society and Weidenfeld and Nicolson, London.
2. Mannur,H.G.,1993, International Economics : Theory and Policy Issues, Vikas Publishing House Pvt. Ltd.,New Delhi.
3. Samuelson, Paul Anthony and William D. Nordhaus,1998,Economics,Ed.6,New Delhi: Tata McGraw Hill Publishing Company Ltd.New Delhi.

Journals for Reference

1. Journal of Applied Economics .2. International Journal of the Economics of Business.

பருவம் : இரண்டாம் பருவம்

பாடக் குறியீட்டு எண் : EBT 201

அலகு - 1

எளிய முறையில் தமிழ் கற்றல்.

1. பட்டம் - சட்டம் - கட்டம் - தட்டு - வட்டம் - மாமா
2. பாடம் - சட்டி - கட்டி - தட்டி - வடம் - மாமி
3. பட்டி - சடை - கடை - தடை - வடை - மாதா
4. படி - சாதம் - கார் - தார் - வான் - மாதம்
5. படை - சாவி - காவி - தாள் - வான் - அம்மா - அப்பா
6. பாப்பா -
7. பாட்டி -
8. பாட்டு -

சிறு தொடர்.

பாப்பா படி - பாட்டி கடை - கட்டம் கட்டித்தா -
பாப்பா பாடம்படி - பாட்டி தட்டு -
பாப்பா பாட்டு படி - பாட்டி வடைத்தட்டு

பயிற்சி.

குடும்பத்தினர் (அ) நண்பருடன் பேச்சுத் தமிழில் உரையாடல்
குறில் நெடில் வேறுபாட்டால் பொருள் மாறுபடும் சொற்கள்
பரம் - பாரம் கரம் - காரம் வரம் - வாரம் சரம் - சாரம்
தரம் - தாரம்

அலகு - 2

உயிரெழுத்துக்கள், ஆய்த எழுத்து, மெய்யெழுத்துக்கள் - வகை, எண்ணிக்கையுடன் அறிதல்.

உயிர்மெய் எழுத்துகள் உருவாதலைக் கற்றல்:

(வல்லின மெய்கள்)

க் + அ - க ற் + ஓள - றோள

K + A - KA RR + OU - RROU

அலகு - 3

உயிர்மெய் எழுத்துகள் மெல்லினம், இடையினம்

ங் + அ = ங ன் + ஓள - னோள

NG + A - NGA N + OU - NOU

ய் + அ = ய ள் + ஓள - ளோள

Y + A - YA LL + OU - LLOU

ஒலி வேறுபாட்டால் பொருள் மாற்றம் (ர-ற, ன-ண, ல-ள, ழ)

அரம் - அறம்

உன் - உண்

வால் - வாள் - வாழ்

ஒவ்வொன்றிற்கும் ஐந்து எடுத்துக்காட்டு தருக.

அலகு - 4

சொல்-வகை

ஓரெழுத்து ஒருமொழி

பெயர்:

ஆ, பூ, தீ, தை, கா (சோலை)

வினை:

வா, போ, ஈ (கொடு)

தா, கா (காத்தால்)

ஈரெழுத்து ஒருமொழி:

பெயர்:

கனி, பனி, வான், காடு, வீடு

வினை:

நில், படி, பார், காண், எழு

தொடர்மொழி: பெயர்:

கபிலர், வெள்ளிவீதியார், திருவள்ளுவர், ஆண்டாள், கம்பர், பாரதியார்

முக்கனி, முத்தமிழ், மூவேந்தர், நாற்றிசை, ஐம்பொறி - இவற்றிற்கு விளக்கம் தருக.

முறைப்பெயர் (உறவுப்பெயர்) அம்மா, அப்பா, மாமா,

அலகு - 5

உடலுறுப்புப் பெயர்கள்:

தலை முதல் அடி வரை உள்ள உறுப்புகள்

முதலெழுத்து மாற்றத்தால் பொருள் மாற்றம் பெறும் உடலுறுப்புகள் சான்றாக:

உதயம் - இதயம்

ஊக்கு - மூக்கு

பண், மண் - கண்

படி - அடி

மரம், வரம் - கால்

கல் - பல்

ஆல், பால் - கால்

கொடை - தொடை

அலை, இலை - தலை

மாது - காது

பாக்கு, வாக்கு - நாக்கு

கிழி - விழி

எழுத்து - கழுத்து

பறவைப் பெயர்கள்:

மயில், அன்னம், கிளி, புறா, குயில்

வீட்டு விலங்குகள்:

பசு, ஆடு, குதிரை, நாய், பூனை

மலர்கள்:

தாமரை, மல்லிகை, முல்லை, செண்பகம், அல்லி

நிறங்கள்:

வானவில்லின் வண்ணங்கள் - அறிதல்

எண்கள்:

ஒன்று முதல் ஐம்பது வரை எழுத்தால் எழுதுதல்

சிறுகதை:

“புலியை ஏமாற்றிய நரி” தமிழ் - நான்காம் வகுப்பு, தமிழ் நாட்டுப் பாடநூல் கழகம், சென்னை.

SEMESTER – II PERSONALITY DEVELOPMENT EPD201

Unit I

Personality

Meaning-definition-major determinants of personality genetic determinants, social determinants, cultural determinants, psychological determinants, theories Jung's typology trait theory psychoanalytical theory importance of personality development guidance to improve personality.

Unit II

Mental health

Meaning-concept-definition-characteristics - influential factors - biological factors - psychological factors - socio-economic and cultural factors

Unit III

Stress and its management

Meaning,definition causes of stress, major life changes and environmental events - consequence of stress, stress management techniques.

Unit IV

Part-a

Anger and its management;

Meaning, definition, nature-causes-symptoms and consequence of anger - physiological effects and psychological effects ,techniques to control anger.

Part-b

Suicidal prevention

Unit V

Soft skills development - Presentation skill - Interpersonal skill - Body language

Text Book;

Mental health of rural youth

Reference;

Personality development-Elizabeth .B.Hurlock

SEMESTER-III CORPORATE ACCOUNTING-I CM305T**UNIT-I: INTRODUCTION****[15Hours]**

Company-Meaning and Definition –Features- Difference between a partnership firm and a company- kinds of companies- Difference between a private Limited company and a Public Limited company- Sources of finance- Shares, Debentures-Meaning and definition- kinds of shares and debentures.

UNIT-II: ISSUE OF SHARES AND DEBENTURES**[20Hours]**

Accounting for Issue of shares – at par, at premium & at discount- allotment of shares – Pro rata allotment – Calls in advance- Calls in arrear – Forfeiture & Re-issue of shares. Accounting in Issue of debentures.

UNIT-III: REDEMPTION OF PREFERENCE SHARES AND DEBENTURES**[15Hrs]**

Redemption of Preference Shares - Legal provisions – redemption out of profit, out of fresh issue- Minimum fresh issue. Redemption of debentures- out of provisions only.[open market purchase and own debentures excluded]

UNIT-IV: FINAL ACCOUNTS**[20Hours]**

Preparation of Company final accounts- provisions relating to Managerial Remuneration- Calculations of Managerial Remuneration.

UNIT-V: ACQUISITION OF BUSINESS**[20Hours]**

Acquisition of Business – Conversion/ Purchase of Sole Proprietor Business & Partnership firms – Journal entries in the books of company-Accounting treatment for calculation of debtors and creditors taken over. Profit prior to incorporation and its treatments.

TEXT BOOK

1.T.S.Reddy & Murthy, Corporate Accounting, Margham Publications, Revised Edition 2005, Chennai.

REFERENCE BOOKS

1. M.C.Shukla, T.S.Grewal, Advanced Accounting, Vol-II, Sultan Chand, 6th Edition, New Delhi,2005.
2. S.P.Jain & K.L.Narang, Corporate Accounting, Kalyani Publications, 3rd Edition, Chennai,2007.
3. R.L.Gupta & M.Ramasamy, Corporate Accounting, Sultan Chand, 4th Edition, New Delhi,2000.
4. M.A.Arunachalam, Corporate Accounting, Sultan Chand, 4th Edition, New Delhi,2006.
5. S.P.Iyengar, Advanced Accountancy, Sultan Chand, 4th Edition, New Delhi,2006.
6. S.N.Maheswari, Advanced Accountancy II, Sultan Chand, 4th Edition, New Delhi,2006.

SEMSTER-III PRINCIPLES OF MANAGEMENT CM306T**Objective:**

To familiarize the students with the concepts and principles of management.

Unit-I: Introduction to Management**(20 Hrs)**

Management - Meaning - Definition-Management Vs Administration-Profession-Management as a science or Art -Importance of Management-Functions of Management-Contributions of F.W.Taylor, Hendry Fayol, and Peter F.Drucker.

Unit-II: Planning**(15 Hrs)**

Planning-Meaning-Characteristics-Objectives-Merits and Limitations-Types of Plans-Steps in Planning. Decision making-Meaning-Techniques and problems of Decision making-MBO & MBE - Meaning, Merits and De-merits only.

Unit-III: Organizing**(20 Hrs)**

Organizing- Meaning- Nature- Importance- Features of Good Organization - Formal and Informal. Span of management - Meaning- Graicunas Theory - Factors influencing span of management. Delegation -Meaning-Advantages and Disadvantages- Process- Difficulties -Principles - Decentralization -Meaning - Merits and limitations. Delegation vs Decentralization.

Unit-IV: Directing**(20 Hrs)**

Directing-Meaning-Significance-Principles-Motivation-Meaning-Nature-Importance - Factors affecting motivation-Theories of motivation-Maslow's, Herzberg's , X Theory & Y Theory. Leadership-Meaning-Importance-Functions-Qualities of a Good leader-Leadership Styles.Communication-Meaning-Importance-Process/Elements-Channels-Media-Rumourr-Barriers-Essentials of Good Communication.

Unit-V Controlling and Co-ordination**(15 Hrs)**

Controlling-Meaning-Nature-Significance- Control process - Modern Techniques of Control- ROI - PERT and CPM- Budgetary Control. Coordination-Meaning-Importance-Principles.

Text Books:-

1. Business Management, C.B.Gupta, Sultan Chand&Sons, 1st Edition, New Delhi, 1997.
2. Principles of Practices of Business Management, Sherlekar and Sherleker, Himalaya Publishing House, 1st edition, New Delhi, 1979.
3. Principles of Practices of Management, L.M.Prasad, Sultan Chand & Sons, 6th edition New Delhi, 2001.

Reference Books:-

1. Business Organization and Management, M.C.Shukla, S.Chand &Co, 1st edition, NewDelhi, 1952.
2. Management Theory And Practice, Ernest Date, McGraw HID Book Company, 1st editionTokyo, 1978.
3. Management, Stoner And Freeman, Prentice-Hall, 1st Edition New Delhi, 1996.
4. Business Management, Dinker Pagere ,S.chand & Co., 1st edition, New Delhi - 1985.
5. Essentials of Management: - Harold Koontz and Heinz Weihrich, Tata McGraw Hill, 1st edition, New Delhi.

Question Paper Pattern**Time:3 Hrs****Marks: 75****Part -A = 10x2 =20 Marks****All the Questions are to be Answered****Part -B = 5x5 = 25 Marks****Five Questions - Internal Choice.****Part - C = 3x10 = 30 Marks****Three Out of Five - Open Choice.**

SEMSTER-III BUSINESS LAW CM307S**Objective**

To make the students to gain the Basic Knowledge in Business Law

Unit - 1**(15 hrs)**

Law - Meaning - Objectives - Need For The Knowledge Of Law . Law Of Contract - Contract- Definition - Agreement And Its Enforceability - Consensus Ad Idem - Essential Elements Of A Valid Contract - Classification Of Contracts . Offer And Acceptance - Legal Rules As To Offer And Acceptance - Communication Of Offer, Acceptance And Revocation.

Unit - 2**(20 hrs)**

Consideration - Definition - Meaning - Legal Rules As To Consideration - Valid Contracts Without Consideration .Capacity To Contract - Agreements With Minor - Minor's Liability For Necessaries Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Agreements Opposed To Public Policy.

Unit - 3**(20 hrs)**

Special Contracts - Bailment and Pledge - Indemnity and Guaranty- Various Modes of Discharge of Contract - Breach of Contract - Meaning - Remedies for Breach of Contract - Quasi Contract - Types.

Unit - 4:**(17hrs)**

Sale Of Goods Act 1930 -Definition Of Sale - Sale V/S Agreement To Sell, Goods - Condition And Warranties - Warranty Vs Guarantee - Express And Implied Conditions - "Doctrine Of Caveat Emptor" - Rights Of Unpaid Seller.

Unit - 5**(18 hrs)**

The Consumer Protection Act, 1986. - Definition Of "Consumer" - Objectives -Role Of Consumer Protection Council - Central Council And State Council - Consumer Disputes Redressal Agencies - Meaning Of Deficiency In Service -District Forum For Consumer Redressal - National Commission—Jurisdiction - Composition - Appeal. State Commission - Jurisdiction - Composition - Appeal.

Text Books:-

1. Business Law, N.D.kapoor, Sultan Chand, 3rd edition, New Delhi, 1999.
2. Business Law,R.S.N.Pillai Bagavathi,Chand& co, 1st edition,New Delhi,2000.
3. Business Law,P.C.Tulsian, Tata MCGrawell Hill, 2nd edition, New Delhi, 2002.

Reference Books:-

1. Legal Aspects of Business , P.Saravanavel & S. Sumathi, Himalaya publication,1st edition,New Delhi,2005.
2. Business Law, M.R.Sreenivasan, Margham publication, 1st edition, Chennai, 2006.
3. Legal Aspects of Business,Akhilashware Pathek, Tata MCGrawell Hill,3rd edition,New Delhi 2005.
4. Business Law –Bulchandhani K.P, HPH, 2nd edition,New Delhi,2001.
5. Business Law, M.C. Kuchal, Vikas Publication, 4th edition, New Delhi, 2005.

Question Paper Pattern

Time:3 Hrs

Marks: 75

Part -A = 10x2 =20 Marks
All the Questions are to be Answered

Part -B = 5x5 = 25 Marks
Five Questions - Internal Choice.

Part - C = 3x10 = 30 Marks
Three Out of Five - Open Choice

SEMESTER – III ORGANISATIONAL BEHAVIOUR APYC301

UNIT – I

Introduction to Organisational Behaviour:

Organisation: Meaning – Definition – Features - Principles and process of Organisation. Organisation Behaviour: Meaning- Definition-Nature, Scopes and Models of Organisational Behaviour

UNIT – II

Perception and Learning:

Perception: Meaning – Definition - Perceptual process - Factors affecting perception - Techniques to improve perception - perception and its application in OB.

Learning: Meaning – Definition - Principles and Process of Learning.

UNIT – III

Group Behaviour:

Meaning - Group norms - Group cohesion - Group role - Inter-group behavior and Inter-group conflicts - stages of group development - Group decision making process.

UNIT – IV

Motivation-Applications:

Motivation-Application: Meaning - Definition of motivation - motivational selectivity - motivational tools – Incentives - Job Design - goal setting – Management by objectives (MBO).

UNIT – V

Organisational Conflicts:

Organisational Conflicts: Meaning – Definition – sources – types - aspects and process of conflicts - Conflict management and conflict management in India.

Text Book

Organisational Behaviour – S.S.Khanka – S.Chand Publications

References

1. Organisational Behaviour – L.M.Prasad – S.Chand Publications
2. Organisational Behaviour – Yogindra Singh and Mamta Pandey – AITBS Publications

SEMESTER – III BUSINESS STATISTICS ASCM 301Q**UNIT – I**

Introduction: Collection of data – Primary data and Secondary data – Different methods of collecting primary data – Classification and Tabulation of Statistical data. Frequency distribution: Simple and Cumulative. Measures of Central value: Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

UNIT – II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficients. Measures of Skewness: Karl Pearson's and Bowley's methods.

UNIT – III

Correlation: Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient and Concurrent deviation method. Regression analysis: Simple regression equations.

UNIT – IV

Index numbers: Aggregative and Relative Index, Chain and Fixed based Index and Cost of living Index. Analysis of Time Series: Least square method (fitting of straight line), Semi average and Moving average. Measurement of Seasonal variations by the method of simple averages.

UNIT –V

Statistical Quality control: Control chart, Assignable and Chance Causes of Variation, \bar{X} charts, R Charts.

Text Books:

1. "Business Mathematics and Statistics", Vittal, P. R.
2. "Statistical Methods" (32nd edition - 2004), Gupta. S. P., Sultan Chand & Sons, New Delhi.
3. "Business Statistics", Gupta. S. P., Gupta. P. K. and Manmohan.

Reference Books:

1. "Applied General Statistics", Croxton. F. E. & Cowden. D. J.
2. "Index Numbers, Applied Statistics" (2nd edition), Mudgett Gupta. O. P. & Ansari. M. A., Kadarnath & Co.
3. "Fundamentals of Statistics – Volume II" (6th edition - 1990), Goon. A. M., Gupta. M. K. and Dass Gupta. B, The World Press Private Ltd., Calcutta.
4. "Business Statistics" (1st edition – 2008), Bharat Jhunjunwala, S. Chand & Company Ltd.
5. "Mathematical Statistics" (1st edition – 2002), Vittal. P. R., Margham Publications, Chennai - 17

SEMESTER-III AOEC301 E - COMMERCE**Objective:**

Almost all Business that is done in this world is electronically. This paper deals with all issues pertaining to the E-Commerce and equips the students with almost all technical issues regarding E-Commerce.

Unit-1**[12 HRS]**

Electronic commerce environment and opportunities: Background – the electronic commerce environment - electronic marketplace technologies – models of electronic commerce: Overview – electronic data interchange – migration to open EDI – electronic commerce with WWW/Internet – Commerce Net Advocacy – Web commerce going forward.

Unit-2**[12 HRS]**

Approaches to safe electronic commerce: Overview – secure transport protocols – secure transactions – secure electronic payment protocol (SEPP) – Secure electronic transaction (SET) – certificates for authentication – security on web servers and enterprise networks – electronic cash and electronic payment schemes: Internet monetary payment and security requirements – payment and purchase order process – on-line electronic cash.

Unit-3**[12 HRS]**

Internet/Intranet security issues and solutions: The need for computer security – specific intruder approaches – security strategies – security tools – encryption – enterprise networking and access to the internet – antivirus programs – security teams.

Unit-4**[12 HRS]**

MasterCard/visa secure electronic transaction: Introduction – business requirements – concepts – payment processing – E-mail and secure E-mail technologies for electronic commerce: Introduction – The means of distribution A Model for message handling – how does E-mail work? – MIME: Multipurpose internet mail extensions – S/MIME: Secure multipurpose internet mail extensions – MOSS: Message object. Security services – Comparisons of security methods – MIME and related facilities for EDI over the internet.

Unit-5**[12 HRS]**

Internet and web site establishment: Introduction – technologies for web servers – internet tools relevant to commerce – internet applications for commerce – internet charges – internet access and architecture – searching the internet – internet resources: A travelogue of web malls: Introduction – a shopping experience – a travelogue – applications: Advertising on the internet: Issues and technologies: Introduction – advertising on the web – “Marketing 101” – creating a web site.

Text Books:

1. Daniel Minoli and Emma Minoli. 1999. Web commerce technology handbook. Tata Mc Graw Hill.
2. Kamalesh K Bajaj and Debjani Nag. 1999. E-Commerce, the cutting edge of business. TataMc Graw Hill.
3. Janice Reynolds. 2004. The Complete E-Commerce Book: Design, Build & Maintain a Successful Web-based Business. Focal Press Publication.

Reference Books:

1. Kenneth C. Laudon, Carol Guercio Traver. 2001. E-commerce: Business, Technology, Society. Addison Wesley Publication.
- Constance H. McLaren, Bruce J. McLaren. 1999. E-commerce: Business on the Internet South. Western Educational Publication.

SEMESTER-IV CORPORATE ACCOUNTING-II CM408T**UNIT-I: VALUATION OF GOODWILL AND SHARES****[15Hours]**

Goodwill-Definition- Need for Valuation- Methods of valuation of Goodwill – Valuation of Shares – Methods of valuation based on Assets and Earnings.

UNIT-II: ALTERATION OF SHARE CAPITAL**[15Hours]**

Alteration of share capital – Internal reconstruction – Scheme of capital Reduction – practical problems.

UNIT-III: MERGER AND ACQUISITION**[20Hours]**

Merger and Acquisition– Meaning and definition- Need for Merger – Theoretical aspect of De-merger-Types of Merger – Amalgamation, absorption and External Reconstruction – Meaning – Calculation of Purchase consideration.[Excluding fractions and Inter Company Holdings] – Accounting treatment of Amalgamation, absorption and External Reconstruction.

UNIT-IV: LIQUIDATION OF COMPANY**[20Hours]**

Legal provisions relating to winding up of company business – Liquidator's Final Statement of Account.

UNIT-V: HOLDING COMPANY**[20Hours]**

Holding company – Meaning – Minority Interest – Cost of Control – Distinction between Capital profits & Revenue Profits – Preparation of Consolidated Balance Sheet with simple Adjustments. [Inter company holding and purchase of Shares at different dates excluded]

TEXT BOOK:

T.S.Reddy & Murthy, Corporate Accounting, Margham Publications, Revised Edition 2005, Chennai.

REFERENCE BOOKS:

1. M.C.Shukla, T.S.Grewal, Advanced Accounting, Vol-II, Sultan Chand, 6th Edition, New Delhi,2005.
2. S.P.Jain & K.L.Narang, Corporate Accounting, Kalyani Publications, 3rd Edition, Chennai,2007.
3. R.L.Gupta & M.Ramasamy, Corporate Accounting, Sultan Chand, 4th Edition, New Delhi,2000.
4. M.A.Arulandham, Corporate Accounting, Sultan Chand, 4th Edition, New Delhi,2006.
5. S.P.Iyengar, Advanced Accountancy, Sultan Chand, 4th Edition, New Delhi,2006.
6. S.N.Maheswari, Advanced Accountancy II, Sultan Chand, 4th Edition, New Delhi,2006.
- 7.

SEMESTER-IV MODERN BANKING CM 409S

Unit I

(20hrs)

Origin and definition of Banks – Classification of Banks – Banking System in India – Universal Banking – Economic and Monetary Implication of Modern Banking Operation. Banker and Customer Relationship.

Unit II

(15 hrs)

Banking Regulation Act 1949 (features only) – Introduction to Development Banks – Functions of Modern Commercial Banks – Credit Creation – Mechanism of Credit Creation – Limitations of credit creation.

Unit III

(20hrs)

Functions of Central Bank – RBI and Monetary policy -Types of advances – Principles of Sound Lending – Precautions in lending- RBI & Credit control policy –Techniques.

Unit IV

(20hrs)

International Banking – Role and functions of Foreign Branches of Indian Commercial Banks – Linkages with International Financial Market – Globalization of Banking Business – Recent Trends.

Unit V

(15 hrs)

Banking Technology – Meaning - Innovation in Banking – Technological Impact in Banking Operations – Home Banking – ATMs(Automatic Teller Machines)- Internet Banking – Mobile Banking- Concept of Core Banking – Debit, Credit, and Smart cards – Electronic Fund Transfer (EFT) –Real Time Gross Settlement (RTGS).

Text Books

1. Nirmala Prasad and Chandra Doss, "Banking and Financial System", Himalaya Publications, 3rd edition, Mumbai, 2000.
2. Sharma.D "International Banking [Contemporary issues]", Himalaya Publications, 1st edition, Mumbai 2004.
3. Subramanya K.M., Modern Banking in India, Deep & Deep, 1st edition, NewDelhi, 1990.

Reference Books

1. S.N. Maheswari – "Banking Theory Law and Practice" – Kalyani publications, 1st edition, Chennai, 2001.
2. Tandan M.L. – "Banking Law and practice" – Thatcker and Co., 1 st edition, New Delhi, 2000.
3. E- Indian Banking in Electronic Era – Kapatan S.S. & Choubey N.S.- Sarup & Sons Publications, 1st edition New Delhi 2003.
4. Jha, S M. "Service Marketing" Himalaya Publishing House, 1st edition, New Delhi, 2001.
5. Financils Services Information System, Jessica Keyes Auerbach Publication IInd Edition, New Delhi, 2000.
6. Banking Technology – Indian Institute of Bankers Publications, 1st edition Pune, 2004.

SEMESTER – IV COMPANY LAW CM 410S

OBJECTIVE

To make the student to gain the Basic Knowledge in existing Company Law

UNIT - 1 (15 Hours)

Company - Meaning and Definition - Kinds of Companies - Limited and Unlimited, Private and Public, Government Companies, Statutory Companies.

UNIT - 2 (15 Hours)

Formation of a Company - Promotion - Promoter, Functions of a Promoter - Incorporation . Share Capital - Types – Provisions of Alteration , conversion - Buy back of Shares and Commencement of Business.

UNIT -3 (16 Hours)

Documents of Companies - Memorandum of Association - Definition, Clauses, Provisions and Procedures for Alteration . Articles of Association - Definition, Contents, Provisions and Procedures for Alteration, - Distinction between Memorandum and Articles of Association -Prospectus - Contents - Statements in Lieu of Prospectus.

UNIT - 4 (24Hours)

Managements of Companies -Directors - Appointment, Qualification, Remuneration, Rights, Responsibilities and Liabilities -.Company secretary - definition - appointment - dismissal - qualification - duties & liabilities - Meetings - Statutory, Annual, Extra ordinary and Board Meetings, Agenda - Quorum - Proxy - Resolutions - Types - Minutes.

UNIT - 5 (20 Hours)

Winding Up Companies - Meaning - Modes of Winding up - Winding Up by Court – Role of Liquidators in Winding Up by Court - Voluntary Winding up - Liquidators in Voluntary Winding up.

Text Books

P.P.S. GOGNA, S. CHAND and Company Ltd, 7361, Ram Nagar, New Delhi - 110005

Reference Books

1. N.D.Kapoor, Sultan Chand & Sons, 23, Daryaganj, New Delhi - 110 002
2. Ashok K. Bagrial, Vikash publishing, House PVT.LTD, 576, Masjid Road, Jangpura, New Delhi - 110 014
3. S. Kathiresan & Dr. V. Radha, Prasana Publisher, Old No:20, Krishnappa street, (Near) Santhosh Mahal, Triplicane, Chennai -600 005

Question Paper Pattern

Time:3 Hrs

Marks: 75

Part -A = 10x2 =20 Marks
All the Questions are to be Answered

Part -B = 5x5 = 25 Marks
Five Questions - Internal Choice.

Part - C = 3x10 = 30 Marks
Three Out of Five - Open Choice.

SEMESTER – IV INDIAN ECONOMY AECM403

Unit I

Economic growth and Economic development, Features of a Developing Economy – Indicators of Economic development.

Unit II

National Income – Concept and significance of national income – Estimation of national income – Problems in the estimation of national income – Trends in national income – Causes of slow growth – Structural changes in Indian Economy as seen in the national income data.

Unit III

Major problems of the Indian Economy – Poverty and Inequality – Magnitude of poverty in India – Nature and causes of poverty – Measures to reduce poverty – Poverty alleviation programmes – New economic policy and the poor.

Unit IV

Foreign Trade : Trade and economic growth – Trade policy and strategy – India's foreign trade during plans –balance of payment and the problem of deficit.

Unit V

Public Finance : Fiscal Policy – Components, fiscal policy in a liberalised era.

Text Books :

1. Indian Economy – S.Sankaran.
2. Indian Economy – I.C. Dingra.

Reference:

1. Indian Economy – Ruddar Dutt and K.P.M.Sundharam.
2. Indian Economy – Problem of Development and Planning – A.N.Agarwal.
3. Indian Economy – Its Development Experience- S.K.Misra and V.K. Puri.

SEMESTER – IV BUSINESS MATHEMATICS AMCM401

Unit – I

Set Theory: - Basic concepts – Subsets – Operations and Applications – Cartesian Product – Relations – Properties – Functions.

Chapter II section : 2.1-2.7

Unit – II

Analytical Geometry: - Distance – Slope – Equation of Straight line – Interpretation – Break even analysis – Parabolas.

Chapter-I section 1.2 – 1.4 ,1.6 -1.8.

Unit – III

Differential Calculus : - Limits – Continuity – Average & Marginal concepts – Differential coefficient concepts – Simple applications to Economics.

Chapter –III sections 3.1,3.2,3.4,3.5,3.11

Unit – IV

Matrices: Addition of matrices –Scalar multiplication-Multiplication of a matrix by a matrix-Inverse of a matrix –Solution of a system of equation –Input output Analysis

Chapter-8 section 8.2 – 8.7

Unit – V

Commercial Arithmetic : - Percentages – Simple and Compound interests – Arithmetic and Geometric Series – Simultaneous Linear equations.

Chapter-7 section 7.1,7.2,7.3,7.5

Text Book :

1. An Introduction to Business Mathematics, V. Sundaresan, S. D. Jaya Seelan, S. Chand & Company Ltd, New Delhi 2003

Reference Books:

1. Business mathematics, Qazi Zameeruddin, V. K. Kahanna, S. K. Bhambri, Vikas Publishing Pvt Ltd, New Delhi 1995.
2. Business mathematics, V. K. Kapoor, S. Chand & Company Ltd, New Delhi 1994.

SEMESTER – IV ENVIRONMENTAL STUDIES EVS401**Unit I : Environmental studies and Natural resources** (20 Hrs)

Definition, scope and importance of environmental studies – forest resources: deforestation, mining, dams – water resources: over – utilization, floods, drought – mineral resources: exploitation, extraction and usage – food resources: food problems, overgrazing, pesticide problems, water logging, salinity – energy resources: energy needs, renewable and non renewable energy – land resources: land degradation, landslides, soil erosion and desertification – conserving natural resources.

Unit II: Ecosystems : (20 Hrs)

Concept, structure and function of an ecosystem – producers, consumers and decomposers – energy flow – ecological succession – food chains, food webs and ecological pyramids – types, characteristics, structure and function of forest ecosystem, grassland ecosystem, desert ecosystem and aquatic ecosystem

Unit III: Biodiversity: (20 Hrs)

Definition of biodiversity – genetic, species and ecosystem diversity – value of biodiversity – India as a mega diversity nation – hot spots – threats to biodiversity – endangered and endemic species of India – In-situ and Ex-situ conservation of biodiversity.

Unit IV: Environmental Pollution: (20 Hrs)

Cause, effects and control measures of air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution and nuclear hazards – solid waste management: causes, effects, control measures and disposal of wastes – disaster management: floods, earthquakes, cyclone, land slides and tsunami.

Unit V: Social Issues, Human population and the Environment: (20 Hrs)

Water conservation, rain water harvesting, watershed management – environmental ethics: issues and possible solution – climate change, global warming, acid rain, ozone depletion, nuclear accidents and holocaust – wasteland reclamation – Environment protection Act – Wildlife protection Act – Forest Conservation Act – public awareness – Population explosion – Environment and human health – Role of Information Technology in Environment and human health.

Field work: (20 Hrs)

1. Visit to a local area to document environmental assets – river / forest / grassland/mangrove.
2. Visit to a local polluted site – urban / rural / industrial / agricultural.
3. Study of common plants, insects, birds.
4. Study of simple ecosystems – pond, river, forest, etc.,
5. Practical work

Reference Books:

1. Joseph C.Daniel,2004. Principles of Environmental Science. Brightson's Publications,Chennai.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad - 380 013, India, Email:mapin@icenet.net
4. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi

5. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co.
6. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA,
7. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
8. Trivedi R.K., Hand book of Environmental Laws, Rules Guidelines, Compliances and Standards. Vol I and II, Enviro Media
9. Wanger K.D., 1998. Environmental Management. W.B. Saunders Co. Philadelphia, USA.

St. Joseph's College, Cuddalore.

SEMESTER – V COST ACCOUNTING CM511S**UNIT I INTRODUCTION****(15Hrs)**

Cost accounting –meaning, definition, objectives, advantages, limitations, methods of costing and types of costing – differences between cost accounting and management accounting – differences between cost accounting and financial accounting. Cost sheet – meaning, definition, elements of cost, purpose, specimen of cost sheet and problems on cost sheet preparation–tenders and quotation.

UNIT II COST AUDIT**(15Hrs)**

Cost audit –introduction, meaning, definition and objectives - evaluation of cost audit – legal provisions regarding cost audit. Cost auditor–appointment, qualification and disqualification, powers and duties. Drafting of cost audit report - financial audit Vs cost audit.

UNIT III MATERIALS CONTROL**(15Hrs)**

Materials control – introduction, meaning, objectives, need and advantages. Inventory control and its techniques – stock levels and EOQ –methods of pricing material issue – FIFO, LIFO, HIFO, Standard price and weighted average method.

UNIT IV LABOUR COST**(13Hrs)**

Labour cost - introduction - Labour Costing and Control–Payroll accounting – Treatment of idle time and over time. Methods of wage payments- piece rate, straight, differential piece rate, Taylor’s differential piece rate, Merrick’s multiple piece rate and time rate. Incentive Methods– Halsey incentive scheme and Rowan Plan.

UNIT V OVERHEADS**(17Hrs)**

Overheads – introduction, meaning, definitions and importance. Classifications of overheads - primary distribution – secondary distribution of overheads – machine hour rate computation.

TEXT BOOK

1. T.S Reddy and Y. Hariprasad Reddy – Cost accounting – Margam publication, Chennai. 2012
2. Murthy & Gurusamy S, Cost Accounting, Tata McGrawHill, 2010

REFERENCES BOOKS:

1. Maheswari S.N., Principles of Cost Accounting, Sultan Chand Publications, New Delhi, 2010
2. Jain S.P & Narang K. L., Cost Accounting, Kalyani Publications, New-Delhi, 2012
3. Saxena V. K. & Vashist C. D., Cost Accounting, Sultan Chand & Company, New-Delhi, 2009

SEMESTER – V HUMAN RESOURCES MANAGEMENT CM512T**UNIT I Introduction to Human Resources Management (17 Hrs)**

Human Resources Management – definition, meaning, nature, objectives, scope, importance and functions. Qualities and role of HR Manager. Problems and challenges of a HR Manager. Human Capital Management (HCM) - meaning.

UNIT II Human Resource Planning (20 Hrs)

Human Resource Planning (HRP) – definition, need and importance, HRP Process, problems or barriers to HRP, HRP effectiveness. Job Analysis – meaning, uses, process and aspects of job analysis - Job Description and Job Specification. Job design – meaning, factors affecting job design and methods – work simplification, job rotation, job enrichment and job enlargement.

UNIT III Recruitment and Selection (18 Hrs)

Recruitment – meaning and definition, factors affecting recruitment, sources of recruitment, process, methods and recruitment practices In India. Selection – meaning, definition, application blank, interviews and process.

UNIT IV Training and Development (18 Hrs)

Training and Development – meaning, nature, importance, process, need for training, inputs and gaps in training, training and development as source of competitive advantage, methods of training, evaluation of effectiveness of training programme and making the training more effective. HR Culture in MNCs.

UNIT V Performance and Potential Appraisal (17 Hrs)

Performance Appraisal - meaning, purpose, process and methods – Traditional and Modern Methods, problems and making performance appraisal more effective. Potential Appraisal – meaning, objectives and how to evaluate employee potential.

TEXT BOOKS:

1. Human resource management S. S. Khanka
2. Human resource management K. A. Aswathappa.

REFERENCE BOOKS:

1. Human resource management – SubbaRao.
2. Human resource management – L. M. Prasad.
3. Personnel management – C. B. Mamoria
4. Personnel management and industrial relations – P. C. Tripathi
5. Personnel management – Arun Monappa, Mirza S. Saiyadain.

SEMESTER -V RETAIL MARKETING CM513

Unit I Introduction to Retailing**[14 Hrs]**

Retailing – meaning, definition, characteristics, importance and functions – types of retailers – types of retailing formats – Product Retailing Vs service Retailing – Retailing environment.

Unit II Merchandise management**[18Hrs]**

Merchandise management – definition, key areas – phases in developing Merchandise plan – methods of planning and calculating inventory level – basic stock method, percentage variation method, week's supply method and stock to sales method – merchandiser's skill and profile.

Unit III Retail location and layout**[20Hrs]**

Retail location - factors affecting retail location decision – site location and lay out - factors affecting site location and lay out – steps in selecting site. Store design – interiors and exteriors. Retailing strategies – differentiation strategies – growth strategies – expansion strategies – pricing strategies.

Unit IV Retailing promotion and personal selling**[18Hrs]**

Retailing promotion – definition – promotional objectives – SMARTT objectives – approaches to promotional budget – promotional advertising – sales promotion - objectives and types- personal selling.

Unit - V IT in retailing**[20Hrs]**

Meaning and definition of IT – advantages and limitations of IT in Retail trade – competitive advantage of using IT – capturing and transmitting data at point of sale – systems for business communication and exchanging data – merchandise reordering system – E - Retailing – merits – systems of E - Retailing – kinds of retailers engaged in E - commerce – Future trends – smart cards – E-cash - Multimedia Kiosk – Customer-specific offers – Electronic body scanners – E-Tailing in India.

TEXT BOOKS:

1. Dr. L.Natarajan, 2nd Ed 2009, Retail Marketing, MargamPcblitions, Chennai.
2. Micheal Levy & Barton Aweitz, Retail Management, Tata McGrew – Hill Publishing Company Ltd, New Delhi.
3. Gilbert Pearson, Retail Marketing, 2001, Education Asia.

REFERENCE BOOKS:

1. Channel Management & Retail Marketing – MeenalDhotre.
2. Retail Marketing Management – David Gilbert.
3. Retail Marketing Management – SwapnaPradhan.
4. Gibson & Vedamani, Retail Management, 2000, Jaice Publishing House, New Delhi.
5. Berman & Evans, Retail Management, 2001, Prentice-Hall of India, New Delhi.

SEMESTER – V Income Tax Law & Practice ECM514

UNIT I Introduction to Income tax law (15 Hrs)

Basic concepts and definitions of Previous Year, Assessment Year, Persons, Assessee, Income, Gross Total Income – Residential status – Exempted Income – Agricultural Income.

UNIT II Salary (20 Hrs)

Salary – meaning - computation of salary income – taxable allowances, perquisites and profit in lieu of salary – Deductions u/s 80 C .Computation of house property income -Annual value – Deductions.

UNIT III Business income (20 Hrs)

Profits and gains from business or Profession – expressly allowed and disallowed deductions – depreciation – block of assets.

UNIT IV Capital gain (15 Hrs)

Capital gains – deductions and exemptions – Income from other sources – Grossing up of interest.

UNIT V Computation of Total Income of Individuals (15 Hrs)

Deductions u/s 80C,80CCC, 80CCD, 80CCE,80D, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC and 80U- Computation of Total Income of Individuals- Set off and carry forward of losses .

TEXT BOOKS

1. Gaur & Narang—Income Tax Law Practice Kalyani Publications New-Delhi
2. S Hariharan- Income Tax Law & Practice New Millennium publication Chennai

REFERENCE BOOKS

1. T S Reddy—Hari Prasad Reddy-Business Taxation 2nd Magma Publication
2. Dr. Vinod K Singhania—Monica Singhania- Students Guide To Income Tax, Taxmann Publications, New Delhi
3. Dr. H C Mehrotra- Income Tax Law & Practice Sri Venkateswara Publication
4. Dr. Bagavathi Prasad, Income Tax Law & Practice

SEMESTER –V INDIAN CAPITAL MARKET AND FINANCIAL SERVICES ECM515S**UNIT I Capital Market (15 Hrs)**

Capital Market – meaning - structure of Indian capital market – primary and secondary market. Stock exchanges – functions of stock exchanges – regulatory environment of stock exchanges. Financial instruments and institutions- recent trends in Indian capital market.

UNIT II Money market (15Hrs)

Money market – characteristics, importance, instruments and institutions – defects of Indian money market – steps taken by government to tune up Indian money market.

UNIT III Financial services (20Hrs)

Financial services – concepts, objectives, characteristics – growth of financial services in India. Leasing – meaning, characteristics and types. Hire Purchase financing – meaning, features and tax benefits. Hire purchasing Vs Leasing.

UNIT IV Merchant banking (20Hrs)

Merchant banking – meaning, functions and types. Underwriting – meaning, types and merits. Venture capital – meaning, features, importance and stages in venture capital financing. Factoring – meaning, characteristics, mechanism, types and benefits. Forfeiting – Meaning and Mechanism.

UNIT V Mutual funds (20Hrs)

Mutual funds – meaning, features and types. Portfolio finance – meaning. Credit rating – meaning, features, process and advantages – Companies offering Credit rating services in India– Recent trends in financial services in India.

TEXT BOOKS:

1. Dr. S. Gurusamy, Financial services and markets, 2004, Vijay Nicole imprints pvt. Ltd. Chennai
2. B. Santhanam, Financial services, Reprint 2010, Margam Publications, Chennai
3. M. Y. Khan, Financial services, 4th Ed., 2006 TATA McGraw Hill Publishing Company Ltd. New Delhi.

REFERENCE BOOKS

1. Dr. S. Gurusamy, Financial Services and System, 2004, Vijay Nicole imprints pvt. Ltd. Chennai
2. L. M. Bhole, Financial Institutions and markets, 4th Ed. 2007 TATA McGraw Hill Publishing Company Ltd. New Delhi.
3. Gordan E and K. Natrajan, Emerging Scenario of Financial Services, 2003, Himalaya Publishing House, Bombay.
4. Saha T. R. and Mondal A, Indian Financial System and Financial Market Operations, New Central book agency pvt. Ltd.

SEMESTER – VI MANAGEMENT ACCOUNTING CM616S

UNIT I Management Accounting (12 Hrs)

Management accounting – introduction, meaning, definitions, characteristics, scope, functions, advantages and limitations – tools and techniques of management accounting.

UNIT II Ratio analysis (18 Hrs)

Ratio analysis – introduction, meaning, steps in ratio analysis, advantages and limitations of ratio analysis. Classification of ratios - Traditional classification – Profit and loss account ratios, balance sheet ratios, profit and loss account and balance sheet ratios – Functional classification – profitability ratios – turnover ratios – financial ratios and computation of various ratios.

UNIT III Fund flow statement and cash flow statement (25 Hrs)

Fund flow statement – introduction, meaning of funds, preparation of fund flow statement, advantages and Limitations of fund flow statement. Cash flow statement – meaning, importance, advantages and Limitations of cash flow statement – preparation of cash flow statement according to latest accounting standards – Differences between fund flow and cash flow statement.

UNIT IV Budgeting and Budgetary Control (17 Hrs)

Budget – introduction, meaning, definition and types. Budgetary control – meaning, objectives, advantages, limitations and essentials of successful budgetary control. Zero based budgeting – meaning, preparation of production, sales, materials, material purchase, production cost, cash, fixed and flexible budgets.

UNIT V Capital Budgeting (18 Hrs)

Introduction – meaning, definition, importance and methods of capital budgeting – Payback period – Accounting rate of return (ARR) – Discount cash flow method – Net present value method (NPV) and Internal rate of return method (IRR).

TEXT BOOKS

1. S. N. Maheswari, Accounting Financial control, S. Chand & Sons, New Delhi.
2. S. Reddy & Murthy Management Accounting – Margam publications, Chennai.

REFERENCE BOOKS

1. Dr. S. Ganesan, S. R. Kalavathi – Management Accounting – Thirumalai publication, Nagarkoil.
2. H. Y. Khan & P. K. Jain – Management Accounting – tata McGraw Hill Co. Ltd. New Delhi
3. SP. Iyengar, Cost and management accounting – S. Chand & Co. Ltd., New Delhi

SEMESTER – VI ENTREPRENEURSHIP DEVELOPMENT CM617T**UNIT-I Introduction to Entrepreneurship (20 Hrs)**

Entrepreneurship - meaning, nature and importance-theories and models of entrepreneurship development- definition of entrepreneur- characteristics of entrepreneur- qualities of entrepreneur- types and roles of entrepreneur-factors promoting an entrepreneur -social responsibility of an entrepreneur - women entrepreneur - concept and definition - problems of women entrepreneurs - recent growth.

UNIT-II Entrepreneurship Development Programme (15 Hrs)

Entrepreneurship Development Programme - meaning, needs and objectives of Entrepreneurship Development Programmes -Role of Central And State Government in organising development programmes - Organisations for Entrepreneurship Development In India - Sources of raising funds for Entrepreneurs.

UNIT-III New venture (20 Hrs)

New Venture – meaning – promoting new venture - Search for business idea-Project identification- Project selection-Legal requirements-Registration formalities for establishing of anew venture-SWOT analysis-Project report writing and appraisal.

UNIT-IV SSI units (20 Hrs)

SSI units – meaning and objectives.Licensing procedures – procedures to start an industrial unit – financial and other assistance to SSI units – Role of SSI units in Economic Development.

UNIT V Incentives and subsidies (15 Hrs)

Incentives and Subsidies – meaning,role of incentives and subsidies -Incentives and Subsidies of State and Central governments – aims. Promotion in Backward Areas – Industrial Estates – DICs – PIPDIC – role of Financial Institutions in the entrepreneurial growth.

TEXT BOOKS

1. Vasanth Desai-Dynamics of entrepreneurial development and management
2. Jaishreesuresh -entrepreneurship development
3. Dr.S.S Khanka , Entrepreneurial Development, Sultan chand company Ltd, 2010

REFERENCE BOOKS

1. Prasanna Chandra- Project Preparation , Appraisal, Implementation, Tata McgrawHill, New Delhi.
2. G.N.Pande- A Complete Guide To Successful Entrepreneurship-VikasPublishingHouse, New Delhi
3. C B Gupta &Srinivasan : Entrepreneurship Development in India, Sultan Chand.
4. A Gupta : Indian Entrepreneurial Culture, New Age International.
5. Tandon B.C.-Environment And Entrepreneur, Chugh Publications, Allahabad

SEMESTER – VI PRACTICAL AUDITING CM618

UNIT I Introduction to Auditing (17 Hrs)

Auditing – meaning, definition, objectives, scope, advantages and limitations. Distinction between Accounting and auditing. Difference between Auditing and Investigation. Materiality in auditing, evidence – audit techniques, classification as to methods or approach to work – types and conduct of audit.

UNIT -II Audit Planning (18 Hrs)

Audit planning – audit engagement letter - factors considered before commencing a new audit, audit programme, audit files, audit note book, working papers – vouching of cash and trading transaction – internal check – internal control – internal audit.

UNIT - III: Verification and Valuation of assets and liabilities (18 Hrs)

Verification and valuation of assets and liabilities – meaning – objectives of verification and vouching – classifications of asset – importance of valuation – difference between verifications and valuation – verification and revaluation of liabilities.

UNIT - IV: Audit of limited companies (22 Hrs)

Audit of limited companies – necessity of company Audit. Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors. Powers, duties and liabilities of a company auditor. Special audit U/S 233A – powers of central government, powers and duties of special auditors, contents of special audit report.

UNIT -V Investigation and Electronic Data Processing systems (15 Hrs)

Investigation – scope, objects and procedures followed in investigation. Investigation under the company act – powers of inspectors. Electronic Data Processing (EDP) systems – Characteristics, comparison of manual and EDP systems, features of auditing through computer system and computer based accounting. CAATs – features and uses.

TEXT BOOKS

1. B. Tandon – S. Chand – Practical Auditing
2. S. Vengadamani – Margam publication
3. V. H. Krishanadwala & N. H. Krishanadwala – Sultan Chand Sons

REFERENCE BOOKS

1. N. Premavathi – Sri Vishnu Publications.
2. Principles and practice of auditing – by Dinkarpagare sultan Chand Sons
3. Fundamentals of Auditing by Kamal Gupta and Ashok Arora – Tata McGraw Publishers.
4. Auditing principles, practices and problems – by Jagadesh Prakash
5. Contemporary auditing by Kamal Gupta – Tata McGraw Publishers

SEMESTER –VI INDIRECT TAXATION ECM619**Unit I Introduction to indirect taxes (12 Hrs)**

Basic Concept of direct and indirect taxes- salient features, objectives and scope of indirect taxes- Merits and demerits of direct and indirect taxes.

Unit II Service tax (18 Hrs)

Service tax- meaning and element- person liable to pay tax- taxable service-value of taxable service- exempted service- different services on which tax is payable- consultancy service financial service- services tax procedure- Registration records of payment and refund of tax –offence and penalties.

UNIT III Customs Duty (20 Hrs)

Customs act 1962- Objectives of Customs Act – Officers of Customs –appointment – functions and powers – Levy and collection of Customs duty – classification of goods –Goods exempted from Customs duty -searches ,seizures, confiscation and penalties.

UNIT IV Central excise duty (25 Hrs)

Central excise duty 1944- Nature of excise duty, levy and collection of excise duty under notification of tariff advises, trade notices- manufacture and removal of excisable goods- Type of excise duty valuation of goods- daily stock account- revision of duty loss or destroyed goods- clearance of goods- clearance of samples- registration and exemption from registration.

UNIT V VAT and CENVAT (15 Hrs)

VAT and CENVAT – objectives, advantages and limitations –Types of VAT – Features of CENVAT-difference between MODVAT and CENVAT – scope and Merits of CENVAT- Procedure applicable for CENVAT credit.

TEXT BOOKS

1. Govindan M S-Indirect Taxes Sitaraman& co Chennai
2. Balachandran- Indirect taxable s. chand& sons New Delhi

REFERENCE BOOKS

1. Datey V S –Indirect Taxes Tax man publication new- Delhi
2. Jayakumar- Indirect taxes learn tech Tiruchy
3. R Rajavelu- Business taxation Srivenkateswara publication, Vellore

SEMESTER – VI INVESTMENT MANAGEMENT ECM620T**Objective**

To impart skills on the fundamentals of investment and security analysis.

UNIT I Introduction to Investment**18 Hours**

Investment Meaning- Investment Vs Speculation- Investment Vs Gambling- Important factors favorable for Investment Program- Stages in Investment - Investors Classification

UNIT II Security Investment**18 Hours**

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds

UNIT III Non security Investment**18 Hours**

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National savings schemes- Fixed deposit schemes

UNIT IV Risk and return**18 Hours**

Meaning- Historical and Expected return- Types of risk- Measurement of risk

UNIT V Fundamental and technical analysis**18 Hours**

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

TEXT BOOKS

1. Preeti Singh, Investment Management, Himalaya Publishing House.
2. V. K. Bhalla, Fundamentals of Investment Management, S. Chand.

REFERENCES

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill.
2. Chandra, Investment Analysis & Port folio management. Tata McGraw Hill.
3. Investment management, Margam Publications.