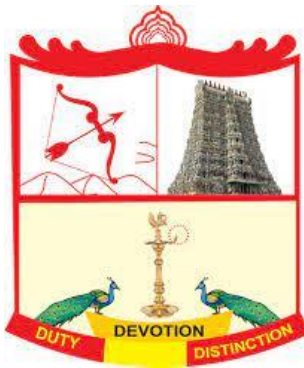


SARASWATHI NARAYANAN COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

(Reaccredited with Grade 'B' by NAAC)

MADURAI – 625 022.



DEPARTMENT OF COMMERCE

Choice Based Credit System (CBCS)

Learning Outcomes-based Curriculum Framework (LOCF)

B.Com.Programme (Aided and SF)

(For those who join in June 2022)

PRINCIPAL

Dr. M. Kannan, M.A., M.Phil., PGDTE., Ph.D.,

DEPARTMENT OF COMMERCE

- 1. Dr. M. Suganya , M.Com., M.Phil., Ph.D –
Assistant Professor & Head**
- 2. Mr. G. Alagunanapathi , M.Com., B.Ed., M.Phil., -
Assistant Professor**
- 3. Mr. R. Santhanamari , M.Com., M.Phil., -
Assistant Professor**
- 4. Mr. A. Ajithkumar , M.Com., B.Ed., -
Assistant Professor**

PROFILE OF THE COLLEGE

Thiru. L.Narayanan Chettiar, a renowned philanthropist founded Saraswathi Narayanan College at Perungudi near Madurai Airport in the year 1966. The college is a prestigious academic powerhouse catering to the educational needs of students hailing from economically weaker and socially oppressed section of our society. It imparts education of the highest quality to students irrespective of caste, creed and religion. The guiding principles of our college are duty, devotion and distinction. The institution has proved an innovative leader and a catalyst in the best educational, cultural and economic interests of students. It is committed to make the students morally upright, intellectually resourceful , socially advantaged and globally competent. It is devoted to teaching, research and extension activities with equal importance.

The college set off its academic journey with Pre-University Courses in the year 1966-67. The Institution started offering UG programmes from the academic year 1968-69. It was upgraded as Post-Graduate Institution in 1979-80 and as Research Institution in 1984-85. The Co-educational system was introduced for M.Phil programmes in the academic year 2001-02 and for PG programmes in the year 2002-03 with the noble objective of promoting higher education among girls in rural areas. Girls have been enrolled in UG programmes also since the academic year 2010-11.

The green campus of 66 acres has a built-up area of 1,70,059 sq.ft. A new library housed at Silver Jubilee building at the cost of Rs.25,00,000/- and it was inaugurated by his excellency Dr.M.Chenna Reddy, the then Governor of Tamilnadu on 04.04.1994. The library was dedicated to the memory of Achi. The major donor of this building was Tmt. Saraswathi Narayanan , the better half of the Founder President Thiru. L. Narayanan Chettiar. Sri Vidhya Ganapathi Temple was built and consecrated on 27.08.2015.

The Departments of Botany , Mathematics, Commerce , English, Economics and Chemistry have been upgraded as university recognized research centres to carry out M.Phil . and Ph.D research programmes in the college. NAAC accredited the college with grade B+ in the year 2005. UGC accorded the Status of Autonomy of our institution in the year 2007. NAAC re-accredited the college with grade B (CGPA of 2.78) in the year 2016. UGC extended the Status of Autonomy to the institution for another period of five years from the academic year 2016-17.

STRUCTURE FOR B.COM PROGRAMME
CBCS- LOCF PATTERN
I - Semester

Sl. No	SEM	Category	SUB CODE	TITLE OF THE PAPER	H	Cr	EX Hr	Marks		Total 100
								Int	Ext	
1.	I	P1TA	LUP1CO11	Vanikakadithankal	6	3	3	25	75	100
2.	I	P2EN	LUP2EN11	English – I	6	3	3	25	75	100
3.	I	CC1	LUCOCT11	Financial Accounting – I	5	4	3	25	75	100
4.	I	CC2	LUCOCT12	Principles of Marketing	5	4	3	25	75	100
5.	I	GEC 1	LUECGE11	General Economics	6	5	3	25	75	100
6.	I	AEC 1	LUP4ES11	Environmental Studies	2	2	3	25	75	100
II - Semester										
7	II	P1TA	LUP1CO21	Aluvalagamelanmai	6	3	3	25	75	100
8	II	P2EN	LUP2EN21	English – II	6	3	3	25	75	100
9	II	CC3	LUCOCT21	Financial Accounting – II	5	4	3	25	75	100
10	II	CC4	LUCOCT22	Company Law	5	4	3	25	75	100
11	II	GEC2	LUECGE21	Managerial Economics	6	5	3	25	75	100
12	II	AEC 2	LUP4VE21	Value Education	1	1	2	25	75	100
13	II	AEC 3	LUP4YA21	Yoga	1	1	2	25	75	100
14	II	AEC 4	LUP5NC21	NCC	-	1	2	40	60	100
			LUP5NS21	NSS	-	1	2	25	75	100
			LUP5LS21	Physical Education	-	1	2	25	75	100
			LUP5PE21	Library Science	-	1	2	25	75	100
15	II	SLC 1	LUCOSC21	Customer Relationship Management	-	2				100
			LUCOSC22	Banking Technology						
III – Semester										
16	III	CC 5	LUCOCT31	Partnership Accounting	6	4	3	25	75	100
17	III	CC6	LUCOCT32	Principles of Management	6	4	3	25	75	100
18	III	CC7	LUCOCT33	Banking Theory Law & Practice	5	4	3	25	75	100
19	III	CC8	LUCOCT34	Business Law	5	4	3	25	75	100
20	III	GEC3	LUCOGE31	Business Statistics	6	5	3	25	75	100
21	III	SEC1	LUCOSE31	Accounting Package	2	2	2	25	50	100
		SEC2	LUCOSE32	E-Business						

22	III	SLC 2	LUCOSC31	Logistics And Supply Chain Management	-	2				100
			LUCOSC32	E-Marketing						
IV – Semester										
23	IV	CC9	LUCOCT41	Business Accounting	6	4		25	75	100
24	IV	CC10	LUCOCT42	Cost Accounting	6	4		25	75	100
25	IV	CC11	LUCOCT43	MS OFFICE 2007	5	4		25	75	100
26	IV	CC12	LUCOCT44	Industrial Law	5	4		25	75	100
27	IV	GEC4	LUCOGE41	Business Mathematics	6	5				
28	IV	SEC2	LUCOSE41	Basics of Operation Research	2	2	2	25	50	100
		SEC3	LUCOSE42	Mutual Fund						
29	IV	SLC3	LUCOSC41	Training and Development	-	2				100
			LUCOSC42	Business Ethics and Corporate Governance						
30	IV	MOOC	-	-	-	-	-	-	-	-
V – Semester										
31	V	CC13	LUCOCT51	Corporate Accounting	5	4	3	25	75	100
32	V	CC14	LUCOCT52	Management Accounting	5	4	3	25	75	100
33	V	CC15	LUCOCT53	Income Tax Law and Practice – I	6	4	3	25	75	100
34	V	CC16	LUCOCT54	Auditing	6	5	3	25	75	100
35	V	DSE 1	LUCODS51	Indian Financial System	4	4	3	25	75	100
			LUCODS52	Principles of Insurance						
36	V	GEC5	LUCONM51	Fundamentals of Accounting	2	2	2	25	75	100
37	V	SEC3	LUCOSE51	Research Methodology	2	2	2	25	50	100
		SEC4	LUCOSE52	Information Technology						
38	V	SLC 4	LUCOSC51	Soft Skills	-	2				100
			LUCOSC52	Life Coping Skills						
VI - Semester										
40	VI	CC17	LUCOCT61	Special Accounts	5	4	3	25	75	100
41	VI	CC18	LUCOCT62	Income Tax Law and Practice – II	5	4	3	25	75	100
42	VI	CC19	LUCOPJ61	Project	5	4	-	50	50	100
43	VI	DSE2	LUCODS61	Entrepreneurship Development	4	3	3	25	75	100
		DSE2	LUCODS62	Business						

				Environment						
44	VI	DSE3	LUCODS63	Financial Management	4	3	3	25	75	100
		DSE3	LUCODS64	Investment Management						
45	VI	DSE4	LUCODS65	Subject for Competitive Examination	3	3	3	25	75	100
		DSE4	LUCODS66	Salesmanship						
46	VI	GEC6	LUCONM61	Practical Banking	2	2	3	25	75	100
47	VI	SEC4	LUCOSE61	Goods and Services Tax	2	2	2	25	50	100
		SEC4	LUCOSE62	Export-Import Procedures						

SARASWATHI NARAYANAN COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)
(Reaccredited with Grade 'B' by NAAC)

MADURAI – 625 022.

DEPARTMENT OF COMMERCE – UG – CBCS – LOCF

Title of the Paper : வணிகக் கடிதங்கள்	Semester: I	
Course Code :LUP1CO11	Contact Hours: 6hrs/w	Credits : 3

எதிர்பார்க்கப்படும் விளைவுகள்:

இப்பாடத்தை பயின்ற மாணவர்கள்

- தகவல் தொடர்பு மற்றும் வணிகக் கடிதங்களை பற்றி தெரிந்து கொள்கிறார்கள்.
- தாங்களாகவே வணிகக் கடிதங்களை எழுதும் திறனாளிகளாவர்.
- தாங்களாகவே விண்ணப்பக் கடிதங்களை எழுதி அதன் மூலம் வேலை பெறும் தகுதியுடையவர்களாக ஆகிறார்கள்.
- வங்கிகளுக்கும் காப்பீட்டு நிறுவனத்திற்கும் கடிதங்கள் எழுதும் திறமையுடையவர்களாக திகழ்கிறார்கள்.
- வணிக அறிக்கை தயாரிப்பதில் வல்லுநர்களாக உருவாக்கப்படுகிறார்கள்.

பாடத்திட்டத்திற்கு தேவையான முன்னறிவு:

- ✓ வணிக தொடர்புகள் பற்றி அறிந்திருத்தல்.
- ✓ வணிக கடிதங்கள் பற்றி அறிந்திருத்தல்.
- ✓ சுயவிவரம் பொருள் அறிந்திருத்தல்.

அலகு 1: வணிகத் தொடர்புபற்றிய அறிமுகம்

வணிகத் தகவல் தொடர்பு - பொருள் - இலக்கணம் - அடிப்படை கூறுகள் - வகைகள் - தடைகள் - வணிகக் கடிதத் தொடர்பு - பொருள் - பணிகள் - முக்கியத்துவம் - கட்டமைப்பு - நவீனசெய்தித் தொடர்புசாதனங்கள் - வணிகக் கடிதத் தொடர்பில் கணிப்பொறியின் பங்கு.

அலகு 2: வணிகக் கடிதங்கள்

வணிகவிசாரணைக் கடிதங்கள் - ஆணையறுகடிதங்கள் - மறுப்புக் கடிதங்கள் - ரத்துக் கடிதங்கள் - புகார் மற்றும் சரிக்கட்டல் கடிதங்கள் - வசூல் கடிதங்கள் - சுற்றறிக்கைக் கடிதங்கள்.

அலகு 3: விண்ணப்பக் கடிதங்கள்

பொருள் - வகைகள் - விண்ணப்பக் கடிதத்தின் கட்டமைப்பு-
விண்ணப்பக் கடிதத்தில் இருக்கவேண்டியவிண்ணப்பகடிதத்தில்
தவிர்க்கவேண்டியவர்கள் சுய விபரம் தயாரித்தல்.

அலகு 4: வங்கிக் கடிதம் மற்றும் காப்பீட்டுகடிதங்கள்

வங்கிக் கடிதங்கள் - பொருள் - வகைகள் -
காப்பீட்டுகடிதங்கள் - பொருள் - காப்பீட்டின் அடிப்படைக் கூறுகள் -
வகைகள்.

ஆலகு 5: வணிக அறிக்கை தயாரித்தல்

வணிக அறிக்கை - பொருள் - அடிப்படைக் கூறுகள் -
வகைகள் - நன்மைகள் - நிகழ்ச்சிக் குறிப்பு-தீர்மானங்கள் -
கூட்டங்களின் வகைகள்.

செய்முறையிற்சி:

கற்பவர்கள் கீழ்க்காணும் பயிற்சியைமேற்கொள்ளவேண்டப்படுகிறது

- ✓ வணிகத் தகவல் தொடர்பு முறைகளை அறிந்து, அதில் கணிப்பொறியின் பங்கினை ஆய்வு செய்து அறிக்கை சமர்ப்பித்தல்.
- ✓ வணிகக் கடிதங்களின் கட்டமைப்பை அறிந்து, ஏதேனும் ஒரு வணிக நிறுவனத்தில் உள்ள வணிக கடிதத்தின் மாதிரி படிவத்தை சமர்ப்பித்தல்.
- ✓ விண்ணப்பக் கடிதம் ஒன்றை தயார் செய்து, அதனுடன் உனது சுய விவரத்தை எழுதி சமர்ப்பித்தல்.
- ✓ ஏதேனும் வணிகநிறுவனம் சென்று, அங்குள்ள வங்கி மற்றும் காப்பீட்டு நிறுவனத்திற்கு எழுதிய கடிதத்தை அறிந்து, அதன் மாதிரி கடிதம் ஒன்றை தயார் செய்து விளக்குதல்.
- ✓ வணிக அறிக்கை தயாரிப்பதை அறிந்து, ஒரு வணிக நிறுவனத்தின் வளர்ச்சிக்கான அறிக்கையை தயார் செய்து சமர்ப்பித்தல்.

பரிந்துரைக்கப்பட்ட நூல்கள்:

i) பாடநூல்:

ஆ.அன்பழகன், ஞ.ராமர். (2017). அலுவலக முறைகள். மதுரை: பெனிட் இந்தியா பப்ளிகேசன்.

ii) பார்வை நூல்கள்:

1. விக்ரம் பிசாண்ட் பிரியா. (2018). வியாபாரதகவல் தொடர்பு. புதிய சர்வதேச வெளியீடு.
2. R.S.N.பிள்ளைபகவதி. (2016). நுவீன வணிக கடித தொடர்பு. புதுடில்லி: S.சந்த் ரூகம்பெனி பிரைவேட் லிமிடெட்.

3. R.K. Chopra. (2016). Office Management. Himalaya Publishing House.
4. Rajendra Paul. (2014). Business Communication.

iii) இணைய-ஆதாரங்கள்:

1. <http://www.ddegjust.ac.in/studymaterial/mba/ep-105.pdf>.
2. <http://www.rapodar.pc.in/pdf/elearn/business%20Communication%20semester%201%20notes.pdf>
3. <http://cbseacademic.nic.in/webmaterial/curriculum/vocational/2018/studymaterialXIITypography&Comp.pdf>.

DEPARTMENT OF ENGLISH – UG – CBCS-LOCF

Title of the Course: English Language Proficiency – I Semester: I
Course Code: LUP2EN11 Contact hours: 6hrs/w Credits: 3

Course Learning Outcomes:

On completion of the course, the students are able to

- recognize their own ability to improve their own competence in using the language
- comprehend spoken form
- understand the importance of vocabulary in academic life
- write simple sentences without committing errors of spelling and grammar
- comprehend texts using the techniques such as skimming and scanning

Pre-required Knowledge:

- Skills of reading comprehension and interpretation
- Functional vocabulary
- Functional grammar

Unit I: Prose

1. Dand Miller Sadaker and Myra Pollack Sadaker: Multiple Intelligence and Emotional Intelligence
2. Swami Vivekananda : India's Message to the World
3. Robert Lynd : The Pleasures of Ignorance
4. Leo Tolstoy : The Three Questions

Unit II : Poetry

1. Rabindranath Tagore : Upagupta
2. Chinua Achebe : Refugee Mother and Child
3. D.H Lawrence : Don'ts
4. Seamus Heaney : Digging

Unit III : Short Stories

1. Ruskin Bond : The Eyes are not Here
2. H.G. Wells : The Empire of Ants
3. A.A Milne : Getting Married

Unit IV : Grammar

Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection, Articles

Unit V : Conversation and Writing Skills

1. Every Day English Part – I
2. Paragraph Writing

Suggested Topics for Presentation:

- Importance of English in the wake of globalization
- Use of English in real life situations
- Objectives of reading short stories
- Presentation of memorable events in life
- Why should we read Prose text?
- Importance of grammar in the use of English
- Demonstration of situational conversation

Suggested Readings:

i)Text Book:

Wealth of English .Ed. Department of English, Saraswathi Narayanan College, Madurai. Harrows Publications, Madurai, 2022.

ii) Reference Books:

1. Radhakrisnapillai, G. *English Grammar and Composition*. Chennai: Emerald Publishers, 2002.
2. Murphy, Raymond. *Intermediate English Grammar*. New Delhi: Foundation Books, 2005.

3. Bose, M.N.K. Ed. *Better Communication in Writing*.
Madras: New Century Book House (P) Ltd, 2004.

iii) Web Sources:

<http://www.indiabix.com/verbal-ability/questionand-answers/>

<http://www.waylink-english.co.uk/?>

<https://www.englishclub.com/vocabulary/>

<https://biblonia.com/2019/12/28/reading-and-interpretation/>

DEPARTMENT OF COMMERCE – UG – CBCS - LOCF

Title of the Course: Financial Accounting – I

Semester: I

Course Code: LUCOCT11

Contact Hours: 5hrs/w

Credit: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- be acquainted with the principles of accounting.
- have practical knowledge on double entry system.
- prepare final accounts of sole trading concern.
- prepare depreciation accounting under different methods.
- be well versed in dealing with Bills of Exchange and preparing Bank Reconciliation Statement.

Pre -required knowledge:

- ✓ Accounting concepts and conventions.
- ✓ Golden rules of accounting.
- ✓ Trial Balance.

Unit- I: Accounting Principles

Concepts and Conventions –Double entry system–
Journals – Ledger –Subsidiary books –Trial balance – Errors
– Types – Rectification – Suspense account.

**Unit-II: Bank Reconciliation Statement (BRS) and
Depreciation Accounting**

BRS: Debit and credit balances – Reasons for
discrepancies in the balances between cash book and pass
book– Balance – Overdraft – Adjustments.

Depreciation Accounting: Depreciation –Definition – Concepts – Causes – Features – Methods: Straight line – Written down value – Annuity – Depreciation fund.

Unit- III: Final Accounts of Sole Trading Concerns

Trading account – Profit and loss account – Balance sheet – Adjustments.

Unit- IV: Single Entry

Ascertainment of profit: Statement of affairs method– Conversion method.

Unit- V: Bills of Exchange

Definition – Essentials – Kinds – Retiring a bill – Renewal of a bill – Discounting bill - Dishonoring bills – Accommodation bills.

Average Due Date: Meaning –Uses – Gazetted holidays – Determination of average due date –Determination of payment date to save specified amount of interest – mutual indebtedness

Account Current: Meaning – Definition – Product method – Red-ink interest - Daily balance method.

Note: The Questions be asked in the ratio of **75%** from problems and **25%** from theory.

Suggested Topics / Practical exercises:

Learners are required to

- ✓ visit any one and submit the list of books of accounts maintained by it.
- ✓ draw up trial balance with imaginary figures.
- ✓ draw up final accounts with imaginary figures.
- ✓ visit a soul trading organisation and observe the book of accounts maintained under single entry system
- ✓ draw a model bill of exchange.

Suggested Readings:

i)Text Book:

Reddy, T.S. & Murthy.A. (2018). Advanced Accountancy. Chennai: Margham Publication.

ii) Reference Books:

1. Gupta.R.L & Radhaswamy. M. (2016). Advanced Accountancy. New Delhi: Sultan Chand & Sons.
2. Arulanandam.M.A. & Raman.K.S.(2015). Advanced Accountancy. Mumbai: Himalaya Publishing House.

iii) Web-Sources:

1. <https://www.freebookcentre.net/business-books-download/Financial-Accounting-I.html>
2. <https://openstax.org/details/books/principles-financial-accounting?Student%20resources>
3. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
4. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf

Course Title: Principles of Marketing	Semester: I
Course Code: LUCOCT12	Contact Hours: 5hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- discuss the marketing terminology and concepts.
- identify the environmental factors that shape marketing activities for certain target markets.
- analyse of the components of a marketing mix of a product.
- guide in selecting appropriate channel of distribution.
- be an expert in choosing advertising a media and preparing advertisement copy.

Pre-required knowledge:

- ✓ Nature of marketing
- ✓ Various types of channels
- ✓ Advertising and their necessity

Unit- I: Marketing

Definition – Nature –Scope – Concepts – Functions – Evolution of Marketing - Classification of Marketing – Approaches.

Unit- II: Product

Classification – Planning – Modification – Diversification – Elimination – Product Life Cycle - New Product Development.

Unit- III: Pricing

Meaning – Objectives – Factors influencing price – Kinds of Pricing - Cost Oriented Pricing – Demand Oriented pricing – Competitive pricing New Product Pricing – Product Line Pricing – Geographical Pricing – Psychological Pricing – Price Discounts.

Unit- IV: Channels of Distribution

Meaning - Channel Functions – Factors to be considered in channel selection – Wholesaling – Retailing – E-Marketing – Tele Marketing – Meaning – Concepts – Green Marketing – Online Marketing.

Unit- V: Promotion

Advertising – Objective – Types- Benefits – Criticism against Advertising– Media Selection – Sales Promotion – Objectives and Types.

Suggested Topics / Practical Exercises:

The learners are required to:

- ✓ understand the impact of various environment forces in the in the context of a given durable and non-durable products.
- ✓ know the various stages of product.
- ✓ show the different pricing methods.
- ✓ get an experience on online marketing.
- ✓ realize the benefits of advertising

Suggested Readings:

i) Text Books:

1. Pillai. R.S.N. & Bhagavathi (2016). Marketing. New Delhi: S. Chand & Company.
2. Gupta C.B. & Rajan Nair (2017). Marketing Management. New Delhi: Sultan Chand & Sons.

3. Jayasankar, J. (2018). Marketing Management. Chennai: Margham.
4. Grewal, D., & Levy, M. (2017). Marketing. New York: McGraw Hill Education.
5. Natarajan, Dr. L. (2015). Marketing. Chennai: Margam Publications.

ii) Reference Books:

1. Jayasankar, J. (2018) Marketing Management. Chennai: Margham.
2. Gupta C.B. & Rajan Nair (2017) Marketing Management. New Delhi: Sultan Chand & Sons.
3. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. New York: McGraw Hill.
4. Grewal, D., & Levy, M. (2017). Marketing. New York: McGraw Hill Education.
5. Philip T. Kotler (2019). Principles of Marketing. 17th Edition. India: Pearson Education.

iii) Web-Sources:

1. <https://www.pearson.com.au/9781488626227>
2. <https://www.worldcat.org/title/principles-of-marketing/oclc/1002620026>
3. <https://www.pinterest.com/pin/483574078720271504/>

**DEPARTMENT OF ECONOMIC -UG-CBCS-LOCF
ANCILLARY ECONOMICS FOR B.COM., B.COM.(CA) & BBA**

Title of the Course: General Economics	Semester : I
Course Code: LUECGE11	Contact Hours: 6hrs/w
	Credits: 5

Course Learning Outcomes

On completion of the course, the students are able to

- Gain knowledge on the different concepts of National Income generally appearing in newspaper.
- Understand the business environment in the context of inflation.

- Demonstrate the role of commercial banks and monetary policy in an economy.
- Put forth the arguments for and against free international trade and understand the idea of global trade resulting in disequilibrium in BoP's of various countries.
- Evaluate the working of International financial institutions in providing international finance.

Pre- required Knowledge

- Monetised and non-monetised economy.
- Privatisation: Meaning and its forms.
- Closed economy and open economy.

UNIT I: National Income

National Income: Meaning and various concepts – Methods of measurement of National Income – Difficulties in its measurement – National Income accounting - Uses of national income statistics.

UNIT II: Money

Money: Meaning and functions – Qualities of good money – Currency standard – Methods of note issue – Inflation: Meaning and types (only).

UNIT III: Banking and trade cycle

Commercial bank: Definition and functions – Central bank (Apex bank) – Definition and functions – Monetary policy: Meaning and objectives – Privatisation of commercial bank – Trade cycle: Meaning and its phases.

UNIT IV: Global Trade

Global trade: Meaning – Internal and International trade – Free trade Vs Protection – Balance of trade – Balance of Payments - Causes of disequilibrium – Measures to correct disequilibrium – WTO: Objectives and functions.

UNIT V: Global finance

Global finance: Meaning and objectives – IBRD – IMF – ADB – NDB – Globalisation of financial markets.

Suggested topics for group discussion/ Presentation

1. Non- monetization affects the estimation of National Income.
2. Money is a medium of exchange.
3. Privatisation of commercial banks undermines the idea of social banking.
4. Foreign trade is an engine of economic growth.
5. SDR is the currency of IMF.

Suggested. Readings

i) Text Books

1. Sandeep Grag (2020), Introductory macro economics, Dhanpat Rai publications.
2. Jain.T.R (2019), money banking and financial market, VK Global publications pvt.Ltd.
3. Anders Grath (2018) , international trade and Finance, Kogam , Page publications.

ii) Reference Books

1. Glenn Hubbard (2019), money, banking, and the financial system, pearson
2. Mithani D.M (2018), Money, banking, international trade and public finance, Himalaya publications house, New Delhi.
3. William D.Gerdes, (2017), money and banking, Business expert press.
4. Gauri Diwan Khare (2016), self study Material for Economics, Notion press.
5. Seth M.L (2014), National income analysis, money and banking, Lakshmi narain Agarwal publications.

Web Sources

1. <https://www.investopedia.com/insights/what-is-money/>
 2. https://en.m.wikipedia.org/wiki/World_Bank
 3. https://en.m.wikipedia.org/wiki/Business_cycle
-

PART IV – ENVIRONMENTAL STUDIES – UG – CBCS - LOCF

Title of the Paper: Environmental Studies

Semester: I

Course Code: LUP4ES11

Contact hours: 2hrs/w

Credit: 2

Learning Objectives:

- To study the basic concepts of environmental science.
- To study plant succession, methods of vegetation analysis, structure and functions of ecosystems.
- To understand the causes and consequences of various pollutions and gives an idea to the control measures.
- To understand the importance of biodiversity and conservation

Unit I:

Environment - Definition - Components of environment and types. Ecosystem and its types.

Unit II:

Global warming - Causes and consequences of global warming - global warming in Indian Context - Earth summit. Green house of uses and its effects, ozone depletion.

Unit III:

Deforestation: causes and impacts - Tree saving movement in India - Chipko movement - Apico movement - Sunderlal Bohuguna – Methapatkar, Afforestation.

Unit IV:

Radioactive pollution - Hiroshima & Nagasaki, 1945 - Chernobyl episode of 1986. Effects and control measures of Air pollution - Bhopal gas tragedy 1984. Acid rain and its impacts.

Unit V:

Water and Noise Pollution-causes, effects & control measures. Water scarcity and solutions to overcome. Road safety – Rules, Traffic Signals, Conduct of road safety awareness programme. Role of academic institutions and academicians and students in village adoption.

Learning Outcomes:

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

- ✓ acquire knowledge on ecological factors and their interactions with ecosystem; types of soil erosion and methods of conservation.
- ✓ understand the series of events in the process of plant succession in wet and dry lands;
- ✓ recognize their significance of value of biodiversity and its conservation.

Text Book:

1.Thangamani.I & Shymala - Thangamani, Environmental studies - Pranor Syndicate, Sivakasi, 2003.

Reference Books:

1. Subramanyam, N.S. and Sambamuthy, A.V.S.S. Ecology, Narosa Publishing House, New Delhi, 2000.
2. Krishnamoorthy, K.V. An advanced text book on Biodiversity. Oxford and IBH Publishing company Pvt, Ltd., New Delhi, 2004.
3. Rana, S.V.S. Essentials of Ecology and Environmental Science, Prentice Hall of India Pvt., Ltd., New Delhi, 2004.

DEPARTMENT OF COMMERCE - UG – CBCS – LOCF

Title of the Paper : அலுவலக மேலாண்மை Semester: II
Course Code :LUP1CO21 Contact Hours : 6hrs/w Credits : 3

எதிர்பார்க்கப்படும் விளைவுகள்:

இப்பாடத்தை பயின்ற மாணவர்கள்

- அலுவலக அமைப்பு முறை மற்றும் நடைமுறைகள் உருவாக்கும் தகுதிபடைத்தவர்களாக ஆவார்கள்.
- கடிதங்களை கையாளுதல் மற்றும் பதிவேடுகளை பராமரித்தலில் வல்லுநர்களாக திகழ்வார்கள்.
- அலுவலகத்தில் கோப்பிடுதல் செய்தல் மற்றும் சுட்டகராதி குறிப்பிடுவதில் தகுதி படைத்தவர்களாக உருவெடுப்பார்கள்.
- அலுவலக இயந்தர சாதனங்கள் மற்றும் கனிப்பொறியை பயன்படுத்துவதில் சிறப்பு தகுதியுடன் ஜோலிப்பார்கள்.

- அலுவலக அறிக்கை தயாரிப்பதில் சிறந்த வல்லுநர்களாக உருவெடுப்பார்கள்.

பாடத்திட்டத்திற்கு தேவையான முன்னறிவு:

- ✓ அலுவலக மேலாண்மை கோட்பாடுகள்.
- ✓ ஆவணப்படுத்துதல்.
- ✓ அலுவலக நவீன இயந்திரங்களின் பயன்பாடு.

அலகு -1: அலுவலக மேலாண்மை

பொருள் - இலக்கணம் -அலுவலகத்தின் அமைப்புமுறைகள். நவீனஅலுவலகம் :இலக்கணம் - செயல்பாடுகள் மற்றும் முக்கியத்துவம் - அலுவலகமேலாண்மைமற்றும் அமைப்புமுறை-அலுவலகமுறைகள் மற்றும் நடைமுறைகள் - அலுவலக இடவசதிமற்றும் அமைப்புத் திட்டம் - பணிக்கேற்ற சூழ்நிலை-பணியை எளிமையாக்குதல்.

அலகு- 2: கடிதப்போக்குவரத்தும் பதிவேடுகளைபராமரித்தல்

தபால்களைக் கையாளுதல் - தபால் துறையை அமைத்தல் - மையப்படுத்தப்பட்ட அஞ்சல் பணி-உள்வரும் மற்றும் வெளிச்செல்லும் கடிதங்களை கையாளுதல் - அலுவலகப் பதிவேடுகள் பராமரித்தல் - படிவக்கட்டுப்பாடு-தொடர்எழுதுபொருள்.

அலகு- 3: கோப்பிடுதல்

பொருள் - நல்ல கோப்பீட்டு முறையின் முக்கியஅம்சங்கள் - வகைப்படுத்துதல் - வரிசைப்படுத்துதல் - கோப்பீட்டு முறைகள் - மையக் கோப்பீட்டு முறைமற்றும் பரவலாக்கப்பட்டகோப்பீட்டுமுறை. சுட்டகராதி: பொருள் - சுட்டகராதியின் பல்வேறு வகைகள்.

அலகு- 4: அலுவலக இயந்திரங்களும், சாதனங்களும்

பல்வேறு சாதனங்களின் தேவைகள் - அலுவலக இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படை கோட்பாடுகள் - கணிப்பொறி மற்றும் புள்ளி விவரங்களை தொகுத்தளிக்கும் இயந்திரம் - அலுவலக இயந்திரங்களின் வகைகள்.

அலகு -5: அலுவலக அறிக்கைகள்

பொருள் - முக்கியத்துவம் - வகைகள் - அறிக்கைகளின் அமைப்பு மற்றும் செயலாக்கம்.

செய்முறைபயிற்சி:

கற்பவர்கள் கீழ்க்காணும் பயிற்சியை மேற்கொள்ள வேண்டப்படுகிறது

- ✓ அலுவலக அமைப்பு முறைகளை படம் வரைந்து விளக்கவும்.
- ✓ அருகாமையில் உள்ள அலுவலகத்தில் நடைமுறையில் உள்ள கடித போக்குவரத்தை பற்றியும் பதிவேடுகள் பராமரித்தல் பற்றியும் அறிந்து அறிக்கை சமர்ப்பித்தல்.

- ✓ அலுவலக கோப்பீட்டு முறைகள் மற்றும் சுட்டகராதி முறைகள் பற்றி விவரி.
- ✓ அலுவலகத்தில் உள்ளபல்வேறு இயந்திர வகைகள் பற்றியும், கணிப்பொறி பற்றியும் அறிந்து அறிக்கை சமர்ப்பித்தல்.
- ✓ வணிக அறிக்கை தயாரிப்பதை அறிந்து, ஒரு வணிக நிறுவனத்தின் வளர்ச்சிக்கான அறிக்கையை தயார் செய்து சமர்ப்பித்தல்.

பரிந்துரைக்கப்பட்ட நூல்கள்:

i) பாடநூல்கள்:

1. ஏ.ராதா. (2017). அலுவலக மேலாண்மை. சென்னை: பிரச்சன்னா பப்ளிகேஷன்.
2. முருகேசன், ஏ.மனோகர். (2012). அலுவலக முறைகள். விருதுநகர்: ஆ.ஆபதிப்பகம்.
3. ஆ.அன்பழகன், ஞ.ராமர்.(2017). அலுவலக முறைகள். மதுரை: பெனிட் இந்தியா பப்ளிகேசன்.

ii) பார்வை நூல்கள்:

1. எஸ்.எம்.சுந்தரம். (2017). ஆலுவலக மேலாண்மை. காரைக்குடி: ஸ்ரீமீனாட்சி பப்ளிகேஷன்ஸ்.
2. Kathiresan, Dr.Radha, (2017) Office Management. Chennai: Prasana Publisher.
3. R.S.N. Pillai & Bhagavathi, (2017) Office Management. New Delhi: S.Chand.

iii) இணைய-ஆதாரங்கள்:

1. <https://beasthackerz.ru/ta/wi-fi-lokalnaya-set/osnovnye-funkcii-sovremennoi-sistemy-ofisnoi-avtomatizacii.html>
2. http://www.worldcolleges.info/sites/default/files/schoolbooks/Std12-Voc-Office_Management-TM2.pdf
3. http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Study_Material_XII_Typograhpy_&_Comp.PDF

Department of English - UG – CBCS-LOCF

Title of the Course: English Language Proficiency II Semester: II
Course Code: LUP2EN21 Contact Hours:6hrs/w Credits: 3

Course Learning Outcomes:

On completion to the course the students are able to

- read and understand texts of different genres
- summarise a piece of prose and poetry
- achieve conversational skills through the study of plays
- cultivate creative skill in writing
- use language for speaking and writing with confidence in an intelligible and acceptable manner.

Pre-required Knowledge:

- ✓ Comprehend reading text and respond to tasks.
- ✓ Formation of new words.
- ✓ Functional Grammar

Unit: I-Prose

Issac Bashevis Singer	-	Menasch's Dream
Mohandas K. Gandhi	-	What is Swaraj
Jesse Owens	-	My Greatest Olympic Prize
C.P. Snow	-	Hardy and Ramanujan

Unit: II-Poetry

Rudyard Kipling	-	If
Dilip Chitre	-	Father Returning Home
Robert Frost	-	Road not Taken
P.B. Shelley	-	Ozymandias

Unit: III-One Act Play and Excerpt from Play

Anton Chekhov	-	A Marriage Proposal
Eugene O'Neill	-	Before Break Fast
Shakespeare	-	The Trial scene from, The Merchant of Venice

Unit: IV-Grammar

Word Formation

Tenses

Question tags

Unit: V -Conversational and Writing Skills

Every day English Part - II

Report Writing

Letter Writing (Formal)

Suggested Topics for Presentation:

- ✓ Situational uses of present perfect tense
- ✓ Demonstrate conversations in official situations
- ✓ English for survival
- ✓ Importance of English speaking skill in everyday life
- ✓ Advantages of studying poetry

Suggested Readings:

i) Text Book:

1. Wealth of English. Ed. Department of English, Saraswathi Narayanan College. Harrows Publications, Madurai, 2022.

ii) Reference Books:

1. Kirshnamurthy C.N. & Ashwini Raman. *Advanced Grammar and Composition*. New Century Book House (P) Ltd, 2010.
2. BaskaranV.H.. *English Composition Made Easy*. Shakespeare Publication, 2013.
3. Raymond, Murphy. *Intermediate English Grammar*. New Delhi: Foundation Books, 2005

iii) Web Sources:

1. <https://www.englishgrammar.org/word-formation-exercise/>
2. <https://byjus.com/govt-exam/tenses-exercise-question-answers/>
3. <https://www.englishgrammar.org/question-tag-exercise-4/>
4. <https://www.learnbse.in/report-writing-class-12/>
5. <https://digiandme.com/formal-letter-writing-topics/>

DEPARTMENT OF COMMERCE – UG – CBCS - LOCF

Title of the Course: Financial Accounting – II

Semester: II

Course Code: LUCOCT21

Contact Hours: 5hrs/w

Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- be capable of preparing consignment accounts.

- be competent to prepare Joint venture accounts.
- handle independently the accounts of branch and department.
- prepare the accounts for hire purchase and instalment purchase.
- be proficient in preparing accounts for not for profit organisations.

Pre-required knowledge:

- ✓ Knowledge of consignment, joint venture and the parties involved.
- ✓ Knowledge of head office, branch, departments, different items of expenses and revenues of branches and departments.
- ✓ Knowledge of Hire Purchase and Instalment Purchase, Rights and duties of Hire vendor and Hire Purchaser.

Unit-I: Consignment Accounts

Meaning – Definition - Important terms –Valuation of stock lying with consignee – Loss of stock – Normal loss – Abnormal loss – Accounting treatment – Invoicing goods higher than cost.

Unit-II: Joint Venture

Meaning – Definition - Features – Joint venture Vs. Partnership and joint venture Vs. Consignment - Accounting treatment –Separate set of books – Without separate set of books.

Unit-III: Branch Accounts and Departmental Accounts

Branch: Meaning – Definition – Types – Accounting treatment (Excluding independent branches) – Debtors system – Goods invoiced at cost price – Selling price.

Departmental Accounts: Department – Meaning – Definition – Direct expenses – Allocation – Indirect expenses – Apportionment – Inter-Departmental transfers – at cost price – at selling price.

Unit-IV: Hire-Purchase System and Instalment Purchase System

Hire-Purchase System: Meaning – Accounting Treatment in the Books of Hire-Purchase and Hire-Vendor – Hire Purchase–Trading Account (Debtors Method Only) - Default and Repossession.

Instalment Purchase System: Meaning – Accounting Treatment in the books of Buyer and Seller - Distinction between Hire Purchase and Instalment Purchase.

Unit-V: Accounts of Not-for-profit Organisations

Meaning - Nature – Receipts and Payments Account – Revenue Receipts - Capital Receipts – Revenue Expenditure – Capital Expenditure - Treatment of Special Items – Income and Expenditure Account – Balance sheet.

Note: The Questions be asked in the ratio of **75%** from problems and **25%** from theory.

Suggested Topics / Practical Exercises:

Learners are required to

- ✓ draw up a proforma of the accounts involved in consignment.
- ✓ draw up a proforma of the accounts involved in Joint Venture.
- ✓ draw up a proforma of branch account.
- ✓ submit the list of books of accounts maintained by nearby Departmental Store.
- ✓ distinguish between Hire Purchase System and Instalment Purchase System in terms of Accounting treatment.

Suggested Readings:

i) Text Book:

Reddy.T.S. & Murthy.A. (2018). Advanced Accountancy. Chennai: Margham Publications.

ii) Reference Books:

1. Gupta R.L. & Radhaswamy.M. (2016). Advanced Accountancy. New Delhi: Sultan Chand & Sons.
2. Jain S.P & Narang.K.L. (2014). Advanced Accounting. New Delhi: Kalyani Publishers.
3. Arulanandam M.A. & Ramank.S. (2016). Advanced Accountancy. Mumbai: Himalaya Publishing House.
4. Shukla M.C, Grewal T.S. & Gupta S.C. (2015). Advanced Accountancy. New Delhi: Sultan & Chand Publications

iii) Web-Sources:

1. <https://www.freebookcentre.net/business-books-download/Financial-Accounting-I.html>
2. <https://openstax.org/details/books/principles-financial-accounting?Student%20resources>
3. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
4. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
5. <https://www.wallstreetmojo.com/consignment-accounting/>

Course Title: Company Law

Semester: II

Course code: LUCOCT22

Contact Hours: 5hrs/w

Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- explain the concept of company, types of company and formation of company
- analyse the value of shares, debentures and their uses
- examine the rights, duties and roles of directors in company
- conduct the meetings and explain the importance of decision-making
- be knowledgeable about winding-up of a company

Pre-required knowledge:

- ✓ Formation of company
- ✓ Managerial Functions
- ✓ Closure of Winding up of companies.

Unit-I: Joint Stock Company

Company – Definition –Features – Kinds (Special Provisions with respect to Private Company, Public Company, including One-Person Company – Small company – Dormant Company – Formation of company – Memorandum of Association – Contents – Restriction on “Other Objects” – Doctrine of Ultra Vires - Articles of Association – Contents – Prospectus – Contents – Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) – Underwriting – Book Building Process – Green Shoe Option – E-Filing – Dematerialisation.

Unit-II: Issue of Shares**Share**

Meaning of Shares – Kinds – Voting rights – Issue of shares at par - at Premium and Discount – Partly paid shares – fully paid - Bonus Shares – Rights shares – Sweat Equity Shares.

Debentures

Meaning – Types – Redemption of debentures.

Unit-III: Managerial Personnel

Directors – Women Directors – Independent Directors – Director Identification Number - Other Key Managerial Personnel – Related Party Transactions.

Unit-IV: Meetings

Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Notice of Meeting – Quorum – Proxy – Agenda – Minutes - Board of Directors Meeting – Committee –Types of Committee – Audit Committee – Stake Holders Relationship Committee – Corporate Social Responsibility Committee.

Resolutions

Ordinary Resolution – Special Resolution – Resolution requiring special notice.

Unit-V: Winding-up of Company

Modes of Winding-up –Winding-up by the Court – Voluntary Winding-up – Types – Members – Voluntary Winding-up – Creditors Voluntary Winding-up – National Company Law Appellate Tribunal.

Suggested Topics / Practical Exercise:

The learners are required to:

- ✓ draw a mode of prospectus for a business organization
- ✓ prepare notice, resolutions and minutes of a meeting for your imagined business.
- ✓ read the annual report and financial statements of a company and prepare a report on the same.
- ✓ understand the importance of a company meetings
- ✓ analyse the purpose of winding up of a company and procedure to take the steps according to court.

Suggested Readings:

i) Text Books:

1. Kapoor, N.D.(2016). Business Laws. New Delhi: Sulthan Chand and Sons.
2. Sreenivasan M.R.(2015). Business Laws. Chennai: Margam Publications.
3. Gaffor & Thothadri. (2016).Company Law. Chennai: Vijay Nicole Imprints Pvt. Ltd.

ii) References Books:

1. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
2. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.
3. Kuchhal, M. C., &Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.

4. Kumar, A. (2019). Corporate Laws. New Delhi: Taxman Publication.

iii) Web Sources:

1. www.mca.gov.in
2. www.companyliquidator.gov.in
3. www.companyformationinindia.co.in
4. www.iepf.gov.in

Self-Learning Course

Course Title: Customer Relationship Management	Semester: II
Course Code: LUCOSC21 Contact Hours: 0	Credit: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- analyse customer behaviour.
- understand transition from product focus to customer focus.
- identify the strategies in acquiring customers and retaining them.
- formulate good CRM plan and effectively implementing the same.
- implement various technological tools for data mining and also successful implementation of CRM in the Organizations.

Pre-required Knowledge:

- ✓ Types of Customers.
- ✓ Basic needs of Customer.
- ✓ Overview about customer base.

Unit- I: Understanding Customer

Introduction – Customer – Meaning –Customer information Database – Benefits of Customer Information Database - Customer Profile Analysis – Customer perception –Expectation analysis – Customer Behaviour in relationship perspectives –Individual and Group customers – Customer life time value – Selection of Profitable customer segments.

Unit- II: Customer Relationship Management

Introduction – Meaning and Definition of CRM – Principles of CRM –Elements of CRM – Importance of CRM – Models of CRM – CRM Process –Transition from product focus to customer focus – Benefits and difficulties of CRM.

Unit- III: Customer Relationship Management Strategies

Strategies for Customer acquisition – Strategies for prevention of Defection – Strategies for Customer Retention – Importance of customer retention– Customer Services – Customer satisfaction – Customer Loyalty.

Unit-IV: Customer Relationship Management Planning and Implementation

Strategic CRM Planning Process – CRM Tools – Analytical CRM – Operational CRM – Call Centre Management – Role of CRM Managers.

Unit-V: Technology in Customer Relationship Management: -

E-CRM – Introduction – Data Warehousing – Data Marts – Data Mining in CRM – An introduction to CRM Packages.

Practical Exercises / Suggested Topics:

The learners are required to

- ✓ visit any shop and report profitable customer segments.
- ✓ observe customer behaviour at any shop and give report on customer relationship.
- ✓ visit Retail shop and identify Brand loyal customer.
- ✓ visit Call centre observe and give a report on its management practices.
- ✓ explore software available for Data warehousing.

Suggested Readings:

i) Text Books:

1. Dr. Govinda Bhat. (2018). Customer Relationships Management. Mumbai: Himalaya Publishing House.
2. Falguni Mathews, Ms., and Dr. Rinkesh Chheda. (2019). Customer Relationship Management. Mumbai:

Himalaya Publishing House.

3. Peeru H Mohamed., and Sagadeva, A. (2017). Customer Relationship Management. New Delhi: Vikas Publishing.

ii) Reference Books:

1. Malika Srivastava. (2016). Consumer Relationship Management. New Delhi: Vikas Publishing.
2. Dr. Sheela Rani, S. (2016). Customer Relationship Management. Chennai: Margham Publications.

iii) Web-Sources:

1. https://knowledgestreams.files.wordpress.com/2013/07/francis_buttler_customer_relationship_management_second_edition-butterworth-heinemann2008_2.pdf
2. https://ebooks.lpude.in/management/bba/term_6/DMGT308_CUSTOMER_RELATIONSHIP_MANAGEMENT.pdf
3. https://knowledgestreams.files.wordpress.com/2013/07/francis_buttler_customer_relationship_management_second_edition-butterworth-heinemann2008_2.pdf
4. <https://rccmindore.com/wp-content/uploads/2015/06/Customer-Relationship-Management-All-Unit-.pdf>

Title of the Paper: Banking Technology	Semester: II
Course code: LUCOSC22	Contact Hours:0 Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the need of banking technology in the current scenario
- know the significance of electronic banking
- be familiar with computerized banking
- be good at internet banking
- be well versed in electronic fund transfer

Pre required knowledge:

- ✓ The traditional banking services
- ✓ 24/7 banking services
- ✓ Traditional Clearing house

Unit- I:

Banking Technology – Introduction to Banking Technology – Evolution of Banking Technology – Concepts – Existing Technology framework in Banking sector

Unit- II:

Electronic Banking – Advantages of E-Banking – Disadvantages of E- Banking – Mobile Banking – Facilities in Mobile Banking – Advantages of Mobile Banking – Disadvantages of Mobile Banking

Unit- III:

Computerized Banking – Core Banking – Features of Core Banking Solution – Components – Advantages – To Banks – To Branches – To Customers – To Administrative Offices – Disadvantages

Unit- IV:

Internet Banking – Advantages - Anywhere Banking – Anytime Banking – Tele Banking - Home Banking – Internet Banking – ATM and Debit Card Operations – Smart Card – Credit card operations

Unit- V:

Electronic Fund Transfer – Electronic Payment System – Electronic Clearing System – E-Cash – Features – Process – Requirements of E-Cash system - SWIFT – RTGS - Advantages

Suggested Topics / Practical Exercises:**The Learners are required to**

- ✓ know the procedures for opening a bank account
- ✓ be aware of making payment through wallet
- ✓ be familiar with the steps involved in online shopping
- ✓ be familiar with online transactions

- ✓ be aware of the steps for making payment through RTGS

Suggested Readings:

i) Text Book:

Dr. Rama. A, Aruna Devi A, (2019). Banking Technology. Chennai: New Century Book House (P) Ltd.

ii) Reference Book:

Uppal. R.K. (2020). Banking with Technology : A New Vision. New Delhi: Bharati Publications.

iii) Web Sources:

1. <https://www.google.com/search?client=firefox-b-d&q=banking+technology+introduction>
2. https://www.google.com/search?q=electronic+banking&client=firefox-b-d&sxsrf=ALiCzsZSIOAiI0sdNendrBM94NEe7MPb8g%3A1652716428005&ei=i3OCYq70PMmOseMPstCQyAw&oeq=electronic+banking&gs_lcp=Cgdnd3Mtd2l6EAEYAzIECCMQJzIECCMQJzIFCAAQgAQyCAgAEIAEELEDmGUiABCABDIFCAAQgAQyCggAEIAEEIcCEBQyBQgAEIAEMgUIABCABDIFCAAQgAQ6BwgAEEcQsAM6BggAEBYQHkoECEEYAEoECEYYAFDtBFi9MGC1RWgBcAF4AIABmQKIAZwkgEGMC44LjEymAEAoAEBYAEIwAEB&scient=gws-wiz
3. https://www.google.com/search?q=computerised+banking+system&client=firefox-b-d&sxsrf=ALiCzsaTb73BVxA NeJTS85uTsQFOCqH02A%3A1652716442119&ei=mnOCYrf4BqygseMP6eKL6AM&oeq=computerised+banking&gs_lcp=Cgdnd3Mtd2l6EAEYADIFCAAQgAQyBAGAEb4yBAgAEB4yBggAEAUQHjoHCCMQsAMQJzoHCAAQRxCwAzoHCAAQsAMQzQHCCMQsQIQJzoGCAAQxBx AeOgolABCxAxCDARBD0gQIABBDOgQILhBDOggIABAHEAoQHjoHCAAQsQMqqzoiCAAQgAQQsQM6BAGAEAO6BggAEAOQHjoICAAQDxANEB5KBAhBGABKBAhGGABQ0gZY-ERgk1NoAnABeACAAd4CiAHYIZIBBzAuOS43LjOYAYQCgAQHIAQRAAQE&scient=gws-wiz

DEPARTMENT OF ECONOMIC -UG-CBCS-LOCF
ANCILLARY ECONOMICS FOR B.COM., B.COM.(CA) & BBA

Title of the Course: Managerial Economics

Semester : II

Course Code: LUECGE21

Contact Hours: 6hrs/w

Credits: 5

Course Learning Outcomes

On completion of the course, the students are able to

- Understand the relevance of economics in business related decision making.
- Competently conduct the marketing survey through the knowledge acquired through demand analysis.
- Forecast the demand for a product.
- Illustrate the methods of pricing a product or a service.
- Prepare a project report through their understanding on Break- even analysis and profit forecasting.

Pre- required Knowledge

- Marginal concepts, Time value and Time lag.
- Time series data, sample survey, complete enumeration
- Linear and non- linear functions.

UNIT I: Managerial Economics: Fundamentals

Managerial economics: Definition, Nature and scope – Fundamental concepts: Incremental, Times perspective, Discounting, Opportunity cost and equi- marginal principle – Role and Responsibilities of Managerial economists – Objectives of a modern business firm.

UNIT II: Demand Analysis

Demand: Meaning and Determinants, Law of demand – Demand function – Elasticity of demand – Types of elasticity of demand: Price elasticity, income elasticity and cross elasticity of demand – Uses of elasticity of demand.

UNIT III: Demand Forecasting

Meaning – Factors involved in forecasting – Importance – Methods of forecasting demand for an established product and a new product.

UNIT IV: Price Analysis

Price determination under various markets – Perfect competition, Monopoly, Monopolistic Competition, Bilateral monopoly – Oligopoly (features only) – Pricing policies – Pricing methods for the existing and new products.

UNIT V: Profit Analysis

Profit: Meaning – Accounting Profit and Economic Profit – Profit planning – Break- Even analysis – Concepts, Uses and limitations – Profit forecasting: Meaning and methods.

Suggested topics for group discussion/ Presentation

1. Managerial economics is also treated as applied microeconomics.
2. The concept of cross elasticity of demand plays a key role in pricing decisions.
3. Delphi method of demand forecasting is an opinion poll method.
4. Equilibrium price under Bilateral monopoly is indeterminate.
5. Economic profit differs from Accounting profit.

Suggested. Readings

i) Text Books

1. Text Books

1. Jain T.R. and Sanjeet Singh (2020), Managerial Economics, Global Publication, Pvt. Ltd.
2. Craig Petersen (2018), Managerial Economics, Pearson Books.
3. Christopher R. Thomas (2016), Managerial Economics MCGraw Hill Education.

ii) Reference Books

1. Dominick Salvatore (2013), Managerial Economics, Oxford University Press.
2. Stephen E.Erfle (2011), Managerial Economics, Pearson Education.
3. Paul. A. Keal (2013), Managerial Economics and Business Strategy, Pearson Education.

4. Nick Wilkinson (2010), Managerial Economics: Problem – Solving in a Disibal World, Cambridge University Press.
5. Charles Maurice (2010), Managerial Economics MCGraw Hill.

Web Sources

1. https://en.m.wikipedia.org/wiki/Managerial_economics
2. <https://en.m.wikipedia.org/wiki/Demand>
3. https://en.m.wikipedia.org/wiki/Perfect_competition

PART IV – VALUE EDUCATION – UG – CBCS - LOCF

Title of the Course: Value Education	Semester: II
Subject Code: LUP4VE21	Contact Hours: 2hrs/w
	Credit: 2

Unit I: Education Theories

1. Gandhi
2. Tagore
3. Aristotle

Unit II: Values of Religion and Society

1. Religious Values and ideologies
2. Religious Values and Social functions
3. Impact of Religious values

Unit III: Professional Values and role of Social institutions in value formation

1. Meaning of Professional value
2. Basic concept of Values
3. Value formation through social institutions

Unit IV: Constitutional values and Fundamental Rights

1. Objectives of Constitution value
2. Significance of fundamental rights
3. Characteristics of Fundamental rights

Unit V: Directive Principles of State Policy and Fundamental Duties

1. Features and Directive Principles of State Policy

2. Classification of Directive Principles
3. Importance of Fundamental duties

Learning Outcomes:

On completion of this course, Students will be able to

- ✓ know the educational theories of Gandhi, Tagore and Nehru.
- ✓ interpret the religious values
- ✓ understand the Professional values
- ✓ discuss the value of fundamental rights.
- ✓ explain the directions of constitution to state government.

Suggested Topics:

1. Religious Values
2. Gandhian Principles
3. Professional Values
4. Constitutional Values
5. Directive Principles of State Policy

Text Books:

1. Subramanyan.K, Value Education, Ram Publication, Madurai (selected chapters) 1990.
2. Kapur. A,Cand Misra K.K, Select Constitutions, S. Chand and Co., New Delhi,1975.

Reference Books:

1. K.G.S. Ramanan, Value Education, New Century Book House, Chennai, 2016.
- R.C.Agarwal, Constitutional Development and National Movement of India.
- M. Laxmikanth, Indian Polity, Tata Mc Graw Hill, New Delhi, 2011.

Web Sources:

1. <https://www.iberdrola.com>
 2. <https://www.edb.gov.hk>
 3. <https://www.index.com>
-

DEPARTMENT OF NSS – PART – V

Title of Course: NSS – Ideals and Approaches	Semester: II
Course Code: LUP5NS21	Contact Hours: 1hrs/w
	Credits: 1

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the community in which they live.
- be confident of executing responsibilities for the betterment of the community.
- acquire leadership qualities and democratic attitude.
- develop capacity to meet emergencies and disasters.
- understand historical, geographical, and social significance of adopted village.

Pre-required Knowledge

- ✓ History and Growth of NSS
- ✓ Objective and role of NSS volunteers
- ✓ Social issues
- ✓ Disaster management

Unit I: Basic concepts of NSS

1. Aims and Objectives of NSS
2. History and Philosophy of NSS
3. Motto, Symbol, NSS song and Badge of NSS
4. Gandhian Principles.

Unit II: Administrative Structure of NSS and Volunteerism

1. Organizational structure of NSS at National Level, State Level
2. University Level, Institution Level and Unit Level
3. Enrolment of NSS Volunteers – Programme Officers
4. Role of NSS Volunteers in Swatch Bharat Abhiyan and Digital India

Unit III: Programmes and Regular Activities

1. Awareness programmes on AIDS/HIV, Legal awareness, First-aid, Career guidance, Cyber Crime and Anti-Ragging.

2. Concept of Regular Activities, Traffic regulation, Working with Police Commissioner's Office, Working with Corporation of Madurai, Working with Health Department, Blind assistance & Blood Donation
3. Personality Development (Leadership, Communication Skill, Interpersonal Relations, Cultural Performance)
4. Morality values and patriotism the citizen should possess

Unit IV: Community Development and Addressing the Social Issues

1. Women Empowerment, Human Right Education – Communal Harmony
2. Entrepreneurship development - Entrepreneurial skills-government self-employment schemes
3. Rainwater harvesting – Issues with plastics and Preserve natural resources
4. National Integration and RTI

Unit V: Village Adoption & Disasters Management

1. Planning and Preparation of Camping Activities, Conducting Survey
2. Medical and Veterinary Camp, Literacy Camp, Plantation and Immunisation
3. Introduction to Disasters Management, classification of Disasters
4. Role of Volunteers in Disasters Management

SUGGESTED TOPICS FOR GROUP DISCUSSION / PRESENTATION

1. History and Growth of NSS
2. Role of NSS Volunteers
3. Blood Donation
4. RTI
5. Classification of Disasters

Suggested Readings:

i) Text Book

Training of Trainers in National Service Scheme Book, Dr. P. Ramachandra Rao and R.D. Sampath Kumar.

ii) Reference Books:

1. Department of Youth affairs and Sports, Indian youth in perspective, Govt. of India, New Delhi.
2. NSS – Manuals and Reports.

iii) Web Sources:

1. <http://nss.nic.in/speccamp.asp>
2. ^ National Service Scheme—NIT Calicut Chapter Retrieved 2012-08-01.
3. ^ National Service Scheme — P.G.D.A.V College, University of Delhi NSS P.G.D.A.V College, University of Delhi,
4. <http://www.thebetterindia.com/140national-service-scheme-nss/>

**DEPARTMENT OF PHYSICAL EDUCATION– UG –
CBCS-LOCF
PART - V**

Title of the Paper: Physical Education

Semester: II

Course Code : LUP5PE21

Credit : 1

Course learning out comes:

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

- Value the knowledge to preserve community health and well being
- Compare the relationship between general education and physical education
- Lay -out and mark the dimensions of the play court
- Will develop skills to establish daily caloric requirement and to design the balance diet plan
- Understand and prepare weight management plans

Pre-Required knowledge:

- ✓ Basic rules of cricket game
- ✓ Definition and proper steps of Suriya Namaskar
- ✓ Health Awareness concept of present scenario

Unit I:

Physical Education-Meaning and Definition, Basic Rules of Games-Football- Kabaddi – Volleyball

Unit II:

Organization and Administration of Intramurals-Tournament- Sports meet-Olympics

Unit III:

Yoga- Asanas- Pranayama- Meditation- Relaxation Techniques

Unit IV:

Food and Nutrition, Drug addiction, Alcoholism, Smoking-Cleanliness, Personal Hygiene.

Unit V:

First Aid, Life Style Disorders- Obesity, Diabetes, Body Mass Index

Suggested topics for Group Discussion / Presentation

1. Physical Education is Health Education
2. Recent inclusions in Olympics'
3. Yoga for Mental healthiness
4. Synthetic Protein supplements
5. RICE method of injuries

Text Books:

1. Dr.T..Krishnammal, Physical and Health Education.
2. Dr. K. Chandrasekar, Sound Health through Yoga.

Reference Books:

1. C. Sathiyanesan, Hand book of Physical Education.
2. R.G. Goel, Encyclopedia of sports and games.
3. Dr. T.Ravichandran, Practical Yoga.

Web Sources:

www.swayamprabha.gov.in

www.e-yantra.org

www.vlabs.co.in

www.fossee.in

PART IV

Title of the paper: YOGA	Semester: II	
Course Code: LUP4YA21	Contact Hours: 1hrs/w	Credits : 1

Course Learning Outcomes:

- ✓ On completion of the course, the students are able to spread the message of positive health as taught in Yoga to people in asystematic and scientific manner.
- ✓ provide a proper perspective and insight into various aspects of Yoga education to the trainees.

Pre-Required Knowledge:

- ✓ Foundations of Yoga: History, Evolution of Yoga and Schools of Yoga
- ✓ Basic Yoga Texts: Principal Upanishads Bhagavad Gita, Yoga Vasishtha
- ✓ Patanjala Yoga Sutra
- ✓ Applications of Yoga

Unit-I: NEEDS OF YOGA

Yoga -need of the hour, concept of Yoga, Definition of Yoga, Basics of Yoga, Stress & yoga, yoga for emotion culture, the science of happiness. Yoga in education, Yoga & personality

UNIT:II YOGA AND HEALTH

Yoga and Health (Definition of Health, Guidelines for Health in Yoga) – Health Related Fitness and Yoga – Yoga and Aging - Yoga for Handicapped people – Yoga as a remedy for addictions – Yoga and Social problems

UNIT III: NUTRITION AND DIETETICS

Introduction to Nutrition and Dietetics – Diet and Digestion – Balanced Diet : Carbohydrates, fats, proteins, vitamins, and minerals. Yogic Diet :Sattvik, Rajasik, Tamasik. Diet and Diseases : Hypertension, Diabetes, Arthritis, Ulcerative, Colitis, Peptic Ulcer, Constipation, and Obesity.

Unit – IV: ASANAS

1. Ardha-Padmasana [virasana]
2. Ardha-Halāsana
3. Pavana-Muktāsana
4. Naukasana
5. Ardha-shalabhasana
6. Shalabhasana
7. Makarasana
8. Bhujangasana
9. Dhanurasana
10. Vakrasana
11. Chakrasana
12. Paschimottanasana
13. Ugrasana
14. Gomukhasana
15. Padmasana
16. Siddhasana
17. Bhadrasana
18. Swastikasana
19. Vajrasana
20. Supta-Vajrasana
21. Yoga-Mudra.

Unit – V: MUDRAS, PRANAYAMAS AND MEDITATION

(i) MUDRA

1. Brahma-Mudra
2. Simha-Mudra
3. Shanmugi Mudra
4. Viparithakarani-Mudra
5. Ashwsini-Mudra
6. Suriyanamaskar

(ii) PRANAYAMAS

1. Nadi-Shuddhi
2. Nadi-Shodhana
3. Suryabhadana
4. Ujjayi
5. Bhastrika Pranayama
6. Bhramari Pranayama
7. Sitkari
8. Sitali

(iii) MEDITATION

1. Silent Meditation
2. Mantra Meditation

SUGGESTED TOPICS FOR GROUP DISCUSSION / PRESENTATIONS

Concept of Yoga

Yoga and Health

Introduction to Nutrition and Dietetics

Ardha-Padmasana [virasana], Ardha-Halāsana

Viparithakarani-Mudra

Suggested Readings:

Text Books:

1. Yoga Practice I - The World Community Service Centre - Vethathiri Publications, Erode, 1st Ed - 2009, 4th Edition 2012
2. Mind, Vethathiri maharishi, Vethathiri publication, Erode, 1st Ed – 1999

3. Simplified Physical Exercises - Vethathiri Maharishi, 1st Edition, 1977, 44th Edition, 2015, Vethathiri Publications.
4. Yoga for Modern Age - Vethathiri Maharishi, 1st Edition 1972, 19th Edition Oct. 2015 – Vethathiri Publications.
5. Body, Life - force and Mind :Vethathiri Maharishi - 1st Edition 2006, 2nd Edition May 2006 – Vethathiri publications.

References Books:

1. Asanas - Swami Kavalayananda. Kaivalyadhama. Lonavla
2. Pranayama - Swami Kavalayan and a Kaivalyadhama. Lonavla
3. Abstracts And Bibliography of Articles on Yoga - Edited By
4. Dr.M.V.Bhole, From Kaivalyadhama Kaivalyadhama. Lonavla
5. Suiyanamaskar - By Dr. P. Mariayyah, Jaya Publishing House,
6. Perunthurai, Erode.
7. Sound Health Through Yoga – By Dr. K. Chandrasekaran , Prem
8. Kalyan Publications, Sedapatti, 1999.

Web Sources:

1. <https://www.youtube.com/watch?v=RJ44olxWiYI>
 2. <https://www.youtube.com/watch?v=149lac5fmoE>
 3. <https://www.youtube.com/watch?v=149lac5fmoE>
 4. <https://www.youtube.com/watch?v=7ixtTgiVYzw>
 5. <https://www.youtube.com/watch?v=lqzsuYggK5c>
 6. <https://www.youtube.com/watch?v=nHnjxzMCMGg>
-

DEPARTMENT OF LIBRARY AND INFORMATION SCIENCE

Part – V

Title of the paper: Basics of Library and Information Science

Semester: II

Course code: LUP5LS21

Contact Hours: 1hrs/w

Credit: 1

Course Learning Outcomes:

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

- Trace the History of Libraries.
- Classify information Sources.
- Follow the modern trends in the field of library science.
- Appreciate the value of books and other reading materials.
- Understand the importance of libraries in the modern society.

Pre required knowledge:

- Interest Reading.
- Basic computer knowledge to access internet.
- Basic ideas of Purushartha

Unit I – Evolution of Libraries

Evolution of writing – (Cuneiform – Hieroglyphics – Indus scripts – Tamil scripts (Tamil- Grantham – Vatteluthu)) – Evolution of writing materials – (Stones – Clay Tablets – Papyrus – Birch bark – Palm leaves – Paper) – Evolution of Libraries - Ashurbanipal library (Clay Tablets) – Library of Alexandria (Papyrus) – Government oriental manuscript library, Chennai.

Unit II – Modern Library System:

Public Libraries Academic Libraries, (School, College, University) –Research Libraries – Information Sources (Primary, Secondary and Tertiary).

Unit III – Knowledge Organisation :

Traditional Indian – Purushartha (Dharma, Artha, Kama and Moksha) – Modern Western – Dewey's Decimal classification – Modern Indian – Ranganathan's colon classification - Need for cataloging – OPAC.

Unit IV – Modern Trends:

Open Access – National Digital Library of India (NDL) – Open Library – Project Gutenberg – World Digital Library – Project Madurai – Google Books – Chennai Noolagam – Tamil Digital Library – DOAJ.

Unit V – Library and Society:

Library and Education (Formal and Non Formal) – Library legislation (Tamil Nadu Library act, Delivery of Books act) – Library and Democracy (Informed Citizens) – Connemara Public Library, Chennai - Saraswathi Mahal Library, Thanjavur.

Suggested Topic for Group Discussion and Presentation:

- Deciphering ancient scripts.
- Importance of School Libraries.
- Web – OPACs.
- Digitalizingrare Tamil Books.
- Impact of Social medias on reading habit.

Text book:

Ranganathan, S.R,Library manual, Asia Publishing house, New Delhi, 1964.

References Books:

1. Krishnakumar, Reference service, Vani educational books, New Delhi, 1978.
2. Krishnakumar, Theory of Classification, Vikas Publishing house, New Delhi, 1993

Websites and e-Learning Sources:

- IGNOU – CLIS –Study materials.
<http://www.ignouhelp.in/ignou-clis-study-material>

- Manomaniam Sundaram University – CLIS – Study Materials.
<https://www.msuniv.ac.in/Download/pdf/4e55f868a24b4a7>
- Wikipedia.
- Encyclopaedia Britannica.

DEPARTMENT OF NCC – UG - CBCS - LOCF

PART V

Title of the paper: NCC – PRACTICAL

Semester: II

Course code: LUP5NC21

Credits: 1

On completion of the course, the students are able to

- perform food and arms drill
- recognize the type of rifle.
- utilize map for movements
- interpret distance and signals for mobility
- apply the skills for self defense

Pre-required Knowledge

- ✓ Drill and Weapon Training.
- ✓ Map reading and Judging distance.
- ✓ Self defense.

Unit – I Drill

Drill–Open drill and Close drill – Uses of drill words of command, Arms drill, Foot Drill

Unit – II Weapon Training

0.22 Rifle – Introduction, specification, ammunition and handling - 5.66 mm INSA Rifle: Specification, stripping, assembling and cleaning. 7.62 mm Rifle: Specification, ammunition.

Unit – III Map Reading

Map Reading – Finding own Position, Ground to Map and Map to Ground

Unit – IV Judging Distance

Judging Distance – methods, under or over estimation – (Short – Medium – Long Distance). Field Signal – methods, hand Signals, signals with weapons, signals with whistle.

Unit –V Self Defence

Self defence – meaning, types, uses, Principles, unarmed combat, vulnerable parts of the body; Types of attacks – Types of holds – Types of basic throws – Precautions in self defence.

Suggested Topics / Practical Exercises

- varies Drill operations
- handling stripping and assembling of .22 raffle
- methods of finding own position
- calculation of judging distance using appropriate method.
- finding any one self defence in a critical situation.

SUGGESTED READINGS:

i) Text Books:

1. Asthana A K, Brigadier (2015).Kamptee, Commandant, Precis.
2. Major Ramasamy.R. (2010). NCC Guide – Army Wing, Karur, Priya Publications.
3. Cadets hand book (2018). Kamptee, Common subjects for SD/SW, OTA Training Materials.

ii) Reference Books:

1. Specialized Subject Army (2018).New Delhi, Govt. Of India Press.
2. Precis, (2009). Kamptee, Published by Officer Training School.
3. Cadet's diary. (2000).Chennai, Published by cadets' center.
4. Gupta.R. (2015) Ramesh Publishing House, NCC: Handbook of NCC cadets.
5. Lt. Saravanamoorthy. S.N. (2015). A hand book of NCC-Army wing. Jayalakshmi publications.

iii) Web sources:

1. <https://indiancc.nic.in/>
2. [https://play.google.com/store/apps/details?id=com.chl.ncc &hl=en_IN&gl=US](https://play.google.com/store/apps/details?id=com.chl.ncc&hl=en_IN&gl=US)
3. <https://joinindianarmy.nic.in/default.aspx>
4. <https://www.joinindiannavy.gov.in/>
5. <https://indianairforce.nic.in/>

DEPARTMENT OF COMMERCE – UG –CBCS – LOCF

Title of the Course: Partnership Accounting	Semester: III
Course Code: LUCOCT31	Contact Hours: 6hrs/w
	Credits:4

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the basic concepts of partnership Accounting.
- prepare partnership accounts during admission of new partner.
- prepare partnership accounts at the time of retirement and death of existing partner.
- prepare partnership accounts at the time of dissolution of Firms.
- prepare necessary accounts for amalgamation of partnership firm and Sale to a Company.

Pre-required Knowledge:

- ✓ Accounting concepts and conventions of accounting.
- ✓ Classification of accounts and rules of accounting.
- ✓ Preparation of journal and ledger.

Unit-I: Partnership Accounting

Partnership – Definition – Provisions relating to partnership Accounting – Partners capital & current accounts – Fixed and Fluctuating – Appropriation of profits – Past Adjustments – Final accounts of Firms.

Unit-II: Admission of Partners

Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of Goodwill – Accumulated Profit, Losses and Reserves – Adjustment of Capitals.

Unit-III: Retirement of Partners and Death of a Partners

Retirement of Partners – Calculation of new ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Purchase of retiring partner's share – Transfer of balances due to retired partner – Adjustment of goodwill through capital A/c – Settlements of accounts.

Death of a Partners – Settlement of amount due to Legal representatives.

Unit-IV: Dissolution of Firms

Accounting treatment for unrecorded assets and liabilities – Continuance of firm by partners – Insolvency of partners – Garner Vs. Murray – Insolvency of all partners – Deficiency accounts – Piecemeal distribution – Proportionate Capital Method (Problems) – Maximum Loss Method (Theory only).

Unit-V: Amalgamation of Partnership Firms and Sale to a company

Amalgamation of Partnership Firms– Meaning – Concept of Amalgamation of Partnership Firms – Accounting procedure – Journal Entries and Ledger Accounts in the Books of Old Firms – Journal Entries and Ledger Accounts in the Books of the New Firm – Sale to a company – Meaning – Accounting treatment – Journal Entries and Ledger accounts in the Books of the Firm – Journal Entries and Ledger accounts in the Books of Purchasing Company.

Note: The questions should be asked in the ratio of **75%** for problems and **25%** for theory.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ draw 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI)

analyse the qualitative characteristics of accounting information provided therein.

- ✓ collect and examine the balance sheets of partnership firm to study how these are prepared.
- ✓ examine the accounting policies and revenue recognition policies of small partnership firms.
- ✓ prepare Trading and Profit & Loss Account and Balance Sheet for small Partnership firms.
- ✓ prepare financial statements using appropriate software.

Suggested Readings:

i) Text Books:

1. Jain, S. P., & Narang, K. L. (2017). Advanced Accountancy. New Delhi: Kalyani Publishers.
2. Reddy, TS., and Murthy. (2020). Financial Accounting, Chennai: Margham Publications.
3. Gupta, R. L., & Radhaswamy, M. (2019). Advanced Accountancy. Vol. I. New Delhi: Sultan Chand & Sons.

ii) Reference Books:

1. Dr. Arulanandam, M.A., & Dr. Raman, K.S. (2018). Advanced Accountancy. New Delhi: Himalaya Publications.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
3. Maheshwari, S. N., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

iii) Web-Sources:

1. https://www.google.co.in/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwiVvq3BoejzAhVKWH0KHS8WBRYQFnoECAMQAQ&url=http%3A%2F%2Fbooks.lipude.in%2Fcommerce%2Fbcom%2Fterm_2%2FDCOM104_FINANCIAL_ACCOUNTING_II.pdf&usq=AOvVaw2b-ePpU-O3BAW3zvT5X7yT

2. <https://mu.ac.in/wp-content/uploads/2020/09/BOOK-NO.-13-ACCOUNTANCY-FINANCIAL-SYBCOM-FINAL.pdf>
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
4. http://www.gactvd.in/Documents/Learning/Commerce/Accounting_for_Partnership_Basic_Concept.pdf

Title of the Course: Principles of Management	Semester: III
Course Code: LUCOCT32	Contact Hours: 5hrs/w
	Credit: 4

Course Learning Outcomes

On Completion of this course, the students able to

- understand the concept of Management.
- prepare plans of one's forth coming of business
- categorise the forms of Organization.
- explain the promotion policy of the business organisations.
- be familiar over the procedures involved in directing and supervision.

Pre-required Knowledge:

- ✓ Basic concepts of Management
- ✓ Importance of Planning
- ✓ Concept of leadership

Unit-I - Management

Meaning – Definition – Nature – levels - Functions – Management Vs. Administration – Art, Science, Profession of Management – Schools of Management Thought: Scientific Management School by Frederick Winslow Taylor, Management Process School by Henry Fayol, and Human Relations School by Elton Mayo.

Unit-II-Planning and Decision-Making

Planning: Meaning – Importance – Steps – Types - Forecasting Vs. Planning – Limitations.

Decision-Making: Meaning – Process – Types- MBO and MBE.

Unit-III - Organizing

Meaning – Definition – Formal Vs. Informal groups – Organization – Principles of organization - Forms of organization. Departmentation - Meaning – Types. Delegation – Centralization Vs. Decentralization.

Unit-IV - Staffing

Meaning – Recruitment – Meaning – Sources – Selection – Steps.

Motivation: Meaning – types.

Leadership: Meaning – Qualities of a leader – types.

Communication: Definition - Elements – Barriers.

Unit-V–Directing& Controlling

Definition – Importance – Supervision – Functions. Coordinating: Meaning – Importance – Elements. Controlling - Definition – Steps – Essentials – Controlling techniques – PERT – CPM (theory only).

Suggested Topics/ Practical Exercises

The learners are required to

- ✓ discuss the importance of management in today's context.
- ✓ prepare plan for your proposed business firm.
- ✓ explain the various forms of organization in Tamilnadu.
- ✓ give the reason for the leadership styles you prefer.
- ✓ illustrate the utility of PERT and CPM

Suggested readings:

i) Text Book

Prasad. L.M.(2019).Principles and Practice of Management. New Delhi: Sultan Chand & Sons.

ii) Reference Books

1. Balaji. C.D. (2019). Principles of Management. Chennai: Margham Publications.

2. Ramasamy.T. (2017). Principles of Management. Mumbai: Himalaya Publishing House.
3. DinkarPagare. (2018). Principles of Management. New Delhi: Sultan Chand & Sons.
4. Gupta.R.N. (2010). Principles of Management, New Delhi: S.Chand& Company Ltd.
5. Jayasankar.J. (2018). Principles of Management. Chennai: Margham Publishers.

iii) Web-Sources

1. <https://open.umn.edu/opentextbooks/textbooks/34>
2. <https://open.umn.edu/opentextbooks/textbooks/organizational-behavior-2019>
3. <https://courses.lumenlearning.com/suny-principlesmanagement/>
4. <https://2012books.lardbucket.org/books/management-principles-v1.0/s05-introduction-to-principles-of-.html>

Title of the Course: Banking Theory Law & Practice	Semester: III
Course Code: LUCOCT33	Contact Hours: 5hrs/w
	Credits: 4

Course Learning Outcome:

On completion of the course, the students are able to

- know the deposits and functions of Banking along with legal framework.
- analyse the function of Reserve Bank of India.
- assess the cheque operations of banking and its services.
- evaluate the lending operations of banks and identify causes of NPA in banks.
- use the debit and credit card system.

Pre-required knowledge:

- ✓ Origin of banking
- ✓ Growth of Reserve Bank of India
- ✓ Digital payment

Unit-- I: Introduction

Introduction: Meaning – Definition of banker –Definition of Customer – Origin of Banking - Banker and Customer Relationship – General and Special – Different Types of Deposits - Special types of customers.

Unit-- II: Commercial Banks

Commercial Banks: Functions - Nationalised Banks - State Bank of India - Regional Rural Banks - Reserve Bank of India – Functions.

Unit--III: Negotiable Instruments

Cheque: Meaning – Definition – Characteristics of cheque – Specimen of cheque –Types of cheque. Crossing: Meaning – Definition - Types of crossing – Competent to issue cheque – MICR. Endorsement: Meaning – Definition – Rules regarding endorsement – Legal effects of an endorsement – Kinds of endorsement.

Unit-- IV: Paying Banker and Collecting banker

Paying Banker: Duties - Statutory Protection - Collecting Banker - Duties – Statutory Protection - Bank Lending: General Principles of Sound Lending – Advances – Types of Advances - Modes of Creating Charges – Non-Performing Assets – Causes for NPA – Remedial Measures taken by Government and Bankers.

Unit-- V: Latest trends in banking technology

Latest trends in Banking Technology: E-Banking – Meaning – Functions - ATM – Debit /Credit card - Smart Card – Digital Banking Services – Uses and Limitations – Real Time Gross Settlement(RTGS) – On line Transactions.

Suggested topics / Practice Exercises:

- illustrate different type of deposits.
- draw a tree chart depicting banks in India.
- show the model of crossing cheques .
- critically evaluate the NPA and remedial measures taken by the bankers.
- appraise the positive and negative aspects of debit and credit system.

Suggested Readings:

i) Text Books:

1. Gordon & Natarajan. (2020). Banking theory law and practice. Mumbai: Himalaya Publishing House.
2. Sundharam& Varshney. (2011). Banking theory law and practice. Delhi: Sultan Chand & Sons.
3. SanthanamB. (2008). Banking & Finance System. Chennai: Margham Publications.

ii) Reference Books:

1. Varsheny P.N. (2018). Banking theory law and practice. Delhi: Sultan chand & ns.
2. Santhanam B. (2008). Banking & Finance System. Chennai: Margham Publications
3. Radha swamyM. Vasudevan S.V (1979). A Textbook of Banking. New Delhi: S.Chand&Co.,
4. Shekar & Lakshmi Shekar, (2008). Banking Law and practice. Delhi: Vikas Publishing House(P) Ltd.

iii) Web-Sources:

- 1.https://www.google.co.in/books/edition/Banking_Theory_Law_N_Practice/PHCQsprFST4C?hl=en&gbpv=1
- 2.[https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20(2).pdf)
- 3.<https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
- 4.<https://gurunanakcollege.edu.in/uploads/course/1515414629.pdf>

Title of the Course: Business Law

Semester: III

Course Code:LUCOCT34

Contact Hours:6hrs/w

Credits:5

Course Learning Outcomes:

On completion of the course, the students are able to

- know the aspects of entering into a contract.
- be conversant with the law relating to discharge of Contract.

- analyse the law governing special contract covering Pledge, Bailment, mortgage, lien and hypothecation.
- know the law governing contract of Agency, indemnity and Guarantee.
- interpret the regulation governing the Contract of Sale of Goods.

Pre-required Knowledge:

- ✓ Evolution of Business Laws in India.
- ✓ Regulation of organizations through laws of partnership, company, bankruptcy, and agency.
- ✓ Regulation of commercial transactions through contract law, for example, handling legal issues including intellectual property, fraud, illegal trading.

Unit-I: The Indian Contract Act, 1872

Indian contract Act, 1872 – Definition – Formation of Contract– Characteristics – General principles of contract – Classification of Contract – Contract Vs. Agreement – Essentials of valid contract – Legal Rules of an Offer – Requirements of a valid offer – Legal Rules as to Acceptance – Acceptance and Revocation – Legal Rules as to Consideration – Capacity to Contract – Free consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake – Legality of object.

Unit-II: Discharge of Contract

Performance of contract – Actual Performance – Attempted Performance – Tender – Definition – Essentials – Discharge of contract – Modes of discharge – Breach of contract – Remedies available for breach of contract – Void agreements – Unlawful agreements – Contingent contracts – Quasi contracts.

Unit-III: The Indian Contract Act, 1872 (Specific Contracts)

Bailment – Definition – Requisites of Bailment – Duties and Rights of Bailor and Bailee – Law relating to Lien – Types of Lien – Termination of Bailment – Common carriers Bailee – Finder of Lost Goods – Discharge of Bailment Contracts.

Pledge – Essentials of Pledge – Rights and Duties of Pawnor and Pawnee – Pledge by non-owners – Pledge distinguished from mortgage, lien, hypothecation and sale–Pledge Vs. Bailment.

Unit-IV: The Indian Contract Act, 1872 (Specific Contracts)

Contract of Indemnity and Guarantee – Essential Features – Contract of Indemnity Vs. Contract of Guarantee – Kinds of Guarantee – Rights and Liabilities of Surety – Discharge of Surety.

Contract of Agency – Essentials of Agency – Creation of Agency – Classification of Agents – Duties and Rights of Principal – Duties and Rights Agent – Sub-agent – Personal Liability of Agent Termination of agency.

Unit-V: The Sale of Goods Act, 1930

Sale of Goods Act – Definition – Essentials of a contract of Sale – Sale Vs. Agreement to Sell – Sale Vs. Hire-Purchase Agreement – Classification of Goods – Caveat Emptor – Exceptions of Caveat Emptor – Express and Implied Conditions and Warranties – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods and the buyer.

Suggested Topics / Practical Exercises:

The learners are required to visit legal fora, observe court proceedings related to law of Contract and submit a report.

- ✓ submit a case law regarding Breach of Contract.
- ✓ prepare any contract agreement related to Bailment, Lien and Pledge.
- ✓ prepare any contract agreement related to indemnity, guarantee bond and Agency.
- ✓ observe the cautiousness of buyers at a point of purchase and give a report.

Suggested Readings / Practical Exercises:

i) Text Books:

1. Kapoor, N.D. (2019). Business Law. New Dehi: Sultan Chand & Sons Educational Publishers.
2. Tulsian, P.C. & Bharat Tulsian (2017). Business Laws. New Dehi: McGraw Hill Education.
3. Pillai, R.S.N., & Bagawathi (2019). Business Law. New Delhi: S Chand & Co Pvt. Ltd.

ii) Reference Books:

1. Sreenivasan, M. R. (2012). Business Law. Chennai: Margam Publications.
2. Shukla, M.C. (2015). Business Law. New Delhi: S Chand & Co Pvt Ltd.
3. Balachandran, V., & Thothadri, S. (2015). Business Law. Chennai: Vijay Nicole Imprints Pvt Ltd.

iii) Web-Sources:

1. www.cramerz.com.
2. www.digitalbusinesslawgroup.com.
3. <http://swcu.libguides.com/buslaw>.
4. <http://libguides.slu.edu/businesslaw>.

Title of the Course: Business Statistics	Semester: III
Course Code: LUCOGE31	Contact Hours: 6hrs/w
	Credits: 5

Course Learning Outcomes:

On completion of the course, the students are able to

- use average in business research.
- workout and apply standard deviation.
- be expert in applying correlation and regression.
- be good at practical application of index numbers.
- guide businesses in projecting trend using time series.

Pre-required Knowledge:

- ✓ The basic concepts of Data, Sampling, and Graphics.

- ✓ Basic knowledge about the central tendency and analysis.
- ✓ The analysis of time series

Unit-- I: Introduction

Statistics – Meaning – Functions – Importance – Limitations – Data – Primary – Secondary – Methods – Census – Sampling – Classification – Tabulation – Presentation - Diagrammatic – Graphic.

Unit--II: Measures of Central Tendency and Dispersion

Measures of Central Tendency: Arithmetic Mean – Combined Mean – Weighted Arithmetic Mean – Geometric Mean – Harmonic Mean – Median – Mode.

Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Combined Standard Deviation – Co-Efficient of Variation. Skewness – Methods of Studying Skewness – Karl Pearson's Co-Efficient of Skewness – Bowley's Co-Efficient of Skewness.

Unit-- III: Correlation Analysis

Correlation – Methods of Studying Correlation – Scatter Diagram – Graphic Method – Karl Pearson's Co-Efficient of Correlation, Rank Correlation, Concurrent Deviation Method.

Unit--IV: Regression Analysis

Regression Analysis – Regression Line – Regression Equations – Least Square Method – Deviations Taken from Actual Mean and Assumed Mean Method. Index Numbers – Types – Tests – Consumer Price Index Number.

Unit--V: Analysis of Time Series

Analysis of Time Series – Components – Methods of Determining Trend – Graphic – Semi-Average - Moving Average - Least Square.

Note: The questions be asked in the ratio of **80%** for problems and **20%** for theory.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ discuss the different Methods of Sampling.
- ✓ present the basic concepts of central tendency.

- ✓ discuss the methods of Correlation.
- ✓ present the methods of Actual Mean and Assumed mean.
- ✓ discuss the Uses of time series and Methods of Trend.

Suggested Readings:

i) Text Books:

1. Manoharan.M (2020). Statistical Methods, Palani: Palani Paramount Publications.
2. Navaneethan.P.A. (2020). Business Statistics – Trichy: Jai Publishers.
3. Pillai. R.S.N & Bagavathi.V.(2019). Statistics .New Delhi: S. Chand & Company Ltd.

ii) Reference Books:

1. Sharma.J.K.(2020). Business Statistics, New Delhi: Pearson Education.
2. Gupta.S.P. & Gupta .M.P(2020).New Delhi: Sultan Chand & Sons.
3. Elhance.D.N. Kitab Mahal (2019). Allahabad: Fundamentals of Statistics.
4. Rajagopalan.S.P.&Sattanatham, (2019). Business Statistics. Chennai: Vijay Nicole Imprints Pvt. Ltd.

iii) Web-Sources:

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
2. <http://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%20%20%20Business%20Statistics%20-%20III%20Sem.pdf>
3. [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
4. <https://london.ac.uk/sites/default/files/study-guides/study-guide-business-admin-business-statistics.pdf>
5. http://www.crectirupati.com/sites/default/files/lecture_notes/BS_%20lecture%20notes.pdf

Title of the Course: Accounting Package	Semester: III
Course Code: LUCOSE31 Contact Hours: 2hrs/w	Credits: 2

Course Learning Outcomes:

On Completion of this Course, the students able to

- know features of Tally
- create Ledgers
- handle inventory in Tally
- create and handle vouchers
- make presentations of reports

Pre-required Knowledge:

- ✓ Basic computing skills
- ✓ Basic Knowledge on Accounting
- ✓ Basic knowledge on inventory

Unit-I

Introduction – Features of Tally – Tally Start up Screen – Mouse and Keyboard Conventions – Tally Clock – Switch between Screen Areas – Quitting Tally.

Unit-II

Tally Accounting – Basic Company Details – Understanding Classification of Groups and Ledgers – predefined Group of Accounts – The Concept of Groups and Ledgers.

Unit-III

Tally Inventory – Introduction to Inventory Accounting with Tally – Inventory Masters.

Unit-IV

Tally Vouchers – Contra Voucher – payment Voucher – Receipt Voucher – Journal Voucher – Sales Voucher – Credit Note Vouchers – Purchase Voucher – Inventory Vouchers.

Unit-V

Display and Reporting – Basic Features of Displaying Reports.

Suggested Topics / Practical Exercises

The learners are required to

- ✓ create and operate companies
- ✓ create different kinds of Ledgers
- ✓ handle accounts for inventories
- ✓ create various vouchers
- ✓ present Income statements and Balance sheet

Suggested readings:

i) Text Book

Ashok k Nadhani. 4th Edition (2018). Tally ERP 9. BPB Publication: New Delhi.

ii) Reference Books

1. Shradda Singh Tally. (2019). V&S Publications:New Delhi.
2. Dream Tech Press Tally ERP 9. (2020). New Delhi: BPB Publication.

iii) Web-Sources

1. <https://help.tallysolution.com/tally-prime/accounting/voucher-types-tally/>
2. https://help.tallysolution.com/article/Tally.ERP9/Creating_Masters/Accounts_Info/Creating_a_Vouchers_Type.html

Title of the Paper: E-Business

Semester: III

Course Code: LUCOSE32 Contact Hours: 2hrs/w

Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- utilize Internet facilities.
- be familiar with Internet securities.
- do digital transactions
- be well versed in online commerce.
- achieve skills in e-banking, e-agriculture, e-governance.

Pre-required Knowledge:

- ✓ Significance of internet
- ✓ Need of Digital payment
- ✓ Usage of Online transactions

Unit-I: Introduction to Internet

Introduction to Internet, Web servers, Web browsers, World Wide Web pages, URL's email, ftp, telnet, modems and ISP's (Internet Service Provider)

Unit-II: Internet Security

Public / Private key pairs – Digital certificate – Digital signature – Encryption and Decryption.

Unit-III: E-Commerce

EDI (Electronic Data Interchange) – Search engine – Digital currency; e-cash, e-cheque, credit card (Debit card and smart card)

Unit-IV: Online Commerce

Interactive web pages - e-shopping.

Unit-V: E-Transactions

E-banking, e-agriculture, e-governance.

Suggested topics / Practical Exercises:

The Learners are required to

- ✓ create mail id
- ✓ be familiar with e receipts
- ✓ be familiar with e payments
- ✓ do online purchase
- ✓ start online business

Suggested Readings:**i) Text Books:**

1. Pete Loshin's. (2011). Electronic Commerce- Petelosin/John Vacca. New Delhi: Laxmi Publication Pvt. Ltd.
2. Puja Walia Mann, Nidhi. (2015). Electronic Commerce. Chennai: MJ Publishers.

3. Joseph, P.T. & S.J. (2016). E-Commerce - An Indian perspective. New Delhi: PHI Learning Private Limited.

ii) Reference Books:

1. Bajaj, Kamlesh K and Nag, Debjani., (2017). E-Commerce- The cutting edge of business. New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Kalakota, (2015). Frontiers of E-Commerce, New Delhi: Pearson Education.
3. Dr. Rayudu. C.S. (2004). E-Commerce E-Business. Mumbai: Himalaya Publishing House.

iii) Web-Sources:

1. <https://wps.prenhall.com/wps/media/objects/134/137900/inter/InternetEnv.pdf>
2. <https://www.kaspersky.com/resource-center/definitions/what-is-internet-security>
3. <https://www.ibm.com/in-en/topics/edi-electronic-data-interchange>
4. <https://www.bigcommerce.com/articles/ecommerce/#the-future-of-ecommerce>
5. <https://www.fao.org/e-agriculture/blog/e-agriculture-india-techno-legal-analysis>

SELF-LEARNING COURSE

Title of the Course: Logistics and Supply Chain Management Semester: III

Course Code: LUCOSC31 Contact Hours: 0

Credit: 2

Course Learning Outcomes

On Completion of this Course, the students able to

- Recognize the importance of Logistics and supply chain.
- Work for Supply Chain Relationship Management
- Evaluate the Channels of Middlemen.
- Familiarized with warehouse management.
- Explain the effective functioning of transportation system.

Pre-required Knowledge:

- ✓ Basics of SCM
- ✓ Basics of Warehousing
- ✓ Basics of Transportation

Unit-I: Introduction to Logistics and Supply Chain Management

Introduction – Definition - Concepts – Importance of Logistics and Supply Chain - Objectives of Business Logistics –Functions of Logistics Management.

Unit- – II: Supply Chain Relationship

Channel Structure – Relationship Management – Channel Relationships –Factors stimulating service based alliances.

Unit- – III: Approaches to Study Channels

Description Institutional Approach – Classification of Middlemen – Merchant Middlemen – Functional Middlemen (Agent Middlemen) – Graphic Approach – Channel Arrangement classification – Conditions for successful supply chain relationships.

Unit- – IV: Warehouse Management

Meaning — Service benefits of Warehousing – Types of Warehouses – Private warehouses – Public warehouses – Functions of public warehouses – Documents used in public warehouses – Contract Warehouse.

Unit- – V: Transportation

Importance of effective transportation system – Modes of transportation – Air – Package Carriers – Trucks – Truck Vs. Rail – Rail – Water/Transport – Pipeline- Intermodal / Transportation – Trailer on Flatcar (TOFC) or Piggy back Container on Flat Car (COFC) – Coordinated air truck.

Suggested Topics/ Practical Exercises

The learners are required to

- ✓ discuss the functions of Logistics and Supply chain management.
- ✓ Identify the factors stimulating service based alliances.

- ✓ illustrate the role of Merchant Middlemen.
- ✓ highlight the types of warehouses in your locality.
- ✓ identify be various factors determining effective transportation system.

Suggested Readings

i) Text Book

Natarajan.L. (2018). Logistics and Supply Chain Management. Chennai: Margham Publications.

ii) Reference Books

1. Martingchristoper. (2016). Logistics and Supply Chain Management. Chennai: Person education.
2. Agarwal.D.K. (2009) Text book of logistics and Supply Chain Management. Noida: Macmilan India Ltd.

iii) Web-Sources

1. <https://rmit.libguides.com/logistics>
2. <https://www.lucasware.com/top-38-resources-for-logistics-and-supply-chain-professionals/>
3. <https://researchguides.austincc.edu/c.php?g=544374&p=5825972>
4. <http://library.jgu.edu.in/content/logistics-and-supply-chain-management>
5. <https://www.netsuite.com/portal/resource/articles/erp/supply-chain-management-vs-logistics.shtml>

Title of the Paper: E-Marketing	Semester: III
Course Code: LUCOSC32	Contact Hours: 0
	Credits: 2

Course Learning Outcomes:

- On the completion of this course, the students are able to
- be familiar with E-marketing
- be knowledge components of E-Marketing
- classify the types of E-Marketing
- have practical knowledge about various E-Marketing tools.

- gain knowledge on the E-Marketing plan and strategy.

Pre-required Knowledge

- ✓ Evolution of Marketing
- ✓ Technology given marketing
- ✓ Marketing using internet

Unit-I: E-MARKETING - AN OVERVIEW

Introduction- Objectives- Definition- History and Features of E-Marketing - Scope of E-Marketing- Benefits of E-Marketing- Problems in E-Marketing- E-marketing Techniques-Internet Marketing - Digital Marketing and E-marketing

Unit-II: COMPONENTS OF E-MARKETING

Introduction- Objectives- Customers (Buyers): Impulsive-Patient and Analytical Sellers and Products- Infrastructure: Building a Product System- Intermediaries- Other Business Partners-Support Services- Digital Products.

Unit-III : E-CUSTOMERS AND TYPES OF E-MARKET

Introduction- Objectives- Definition of E-Customers- Dealing with Customers' Motivations and Expectations- Fears and Phobias of Online Customers- Online Buying Process.

Types of market: Introduction- Objectives- Definition of E-market- E-Malls-E-Storefront- E-Marketplace

Unit-IV: E-MARKETING TOOLS

Introduction – Objectives- E-Mail Marketing- Creating a Website- Social Media Marketing-Pay-Per-Click Advertising- Search Engine Optimization or Paid Search Engine - Listing Search Engine Marketing- Blogging and Classified Advertising.

Unit-V: E-MARKETING PLAN

Introduction- Objectives- Definition of E-Marketing Plan- Situational Analysis- Setting Objectives- Marketing Mix Decision- Budget Allocation- Action Plan- Measuring Success.

E-marketing mix strategy– Introduction – Objectives- the 4Ps in E-Marketing-Additional 3Ps in E-Marketing of Services- the 2P+2C+3S Formula

Suggested Topics /Practical Exercises:

The learners are required to

- ✓ describe the basic concepts for E-Marketing
- ✓ elucidate the components of E- Marketing.
- ✓ explain the types of E-Markets.
- ✓ give the list of E-Marketing tools
- ✓ valueate the E-Marketing strategy.

Suggested Readings:

1.Text Books:

1. Rama, A, & Arunadevi, A. 2012. Introduction to Banking Technology, New Century Book House Ltd, Chennai.
2. Khanna P.K.,2019. Technology in Banking, Himalaya Publishing House, Chennai.
3. Rao, C.S., Arunajatesan, S, 2017.Technology in Banking, Margham Publications, Chennai.

II. Reference Books

1. Ryan Deiss& Russ Henneberry, 2019.Digital Marketing for Dummies, **John Wiley & Sons, Inc.,**
2. Neeti Gupta & Manjot Kaur 2018. E-Marketing, Kalyani Publishers.
3. Judy Strauss & Raymond Frost,2016. e-marketing, International Student Edition
4. Jan Zimmerman, Deborah Ng,2019. Social Media Marketing All-in-one Dummies, **O'Reilly Media Inc,**
5. **David Meerman Scott2019.New Rules of Marketing and PR,** John Wiley & Sons.

E-Resources:

<https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-Marketing.pdf>
(Digital Marketing)

<http://jatuka.com/wp-content/uploads/2009/05/0749453893-Digital-Marketing.pdf> **(Understanding of Digital Marketing)**

<https://vula.uct.ac.za/access/content/group/95dfae58-9991-4317-8a1d-e2d58f80b3a3/Published%20OER%20UCT%20Resources/Internet%20Marketing%20textbook.pdf> (**Internet Marketing**)

<https://namp.americansforthearts.org/sites/default/files/Netmarks-2016-Guide-to-Digital-Marketing.pdf> (**The 6 Fundamentals of Digital Marketing**)

https://static.googleusercontent.com/media/www.google.com/en//ads/pdfs/small_business_online_marketing_guide.pdf (**The Small Business Online Marketing Guide**)

Title of the Course: Business Accounting	Semester: IV
Course Code: LUCOCT41	Contact Hours: 6hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- be conversant with the prepare the accounts for claiming insurance.
- to prepare insolvency account of individuals.
- become an expert in preparing Lease accounts.
- be competent in preparing contract accounts.
- familiarize with the Accounting standards.

Pre-required Knowledge:

- ✓ Accounting concepts and accounting terminology
- ✓ Classification of accounts and Rule of accounting
- ✓ Preparation of journal and ledger

Unit-I: Insurance Claims

Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit – Meaning of Insurance claims – Procedure to lodge insurance claim – Average clause and indemnity period – Procedure of ascertaining loss of stock and loss of profit – Ascertainment of claims against loss of stock and loss of profit.

Unit-II: Insolvency Accounts

Individuals – Statement of Affairs – Difference between Statement of Affairs and Balance Sheet - Deficiency Accounts (List H).

Unit-III: Royalty Accounts

Meaning of Royalty – Minimum Rent and Short working – Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts – Sub-lease.

Unit-IV: Contract Accounts

Meaning – Methods of maintaining Accounts for Contracts – Types of Contracts – Accounting Procedures – Accounting methods of Recording Work Certified – Profit or Loss on Contracts – Principles to be followed in relation to Profit on incomplete Contracts – Contract completed in the same year – Treatment of Material and Plant – Incomplete Contracts – Work uncertified is undisclosed – Two or More Independent Contracts – Contract Continuing over two or more years – Contract Nearing Completion – Escalation Clause.

Unit-V: Accounting Standards

Financial accounting standards: Concept – Benefits – Procedure for issuing accounting standards in India – International Financial Reporting Standards (IFRS): Need and procedures – Convergence to IFRS – Distinction between Indian Accounting Standards and International Accounting Standards – Applicability and legality – Disclosure of accounting policies – Valuation of inventories – Depreciation accounting – Accounting for fixed assets.

Note: The questions should be set in the ratio of **75%** from problems and **25%** from theory.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ draw 'Framework for the Preparation and Presentation of Deficiency Accounts from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.

- ✓ explore software for recording transactions and preparing Royalty account.
- ✓ prepare Contract account and Balance Sheet for small firms.
- ✓ Fill-up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit.
- ✓ visit a company to get knowledge on the Accounting Standards followed by them and prepare a report.

Suggested Readings:

i) Text Books:

1. Jain, S. P., & Narang, K. L. (2019). Advanced Accountancy. New Delhi: Kalyani Publishers.
2. Reddy, TS., and Murthy, (2020). Financial Accounting. Chennai: Margham Publications.
3. Gupta, R. L., & Radhaswamy, M. (2019). Advanced Accountancy. Vol. I. New Delhi: Sultan Chand & Sons.

ii) Reference Books:

1. Dr. Arulanandam, M.A., &Dr. Raman, K.S. (2018). Advanced Accountancy. New Delhi: Himalaya Publications.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
3. Maheshwari, S. N., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

iii) Web-Sources:

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
2. <https://rccmindore.com/wp-content/uploads/2015/06/BCOM-1-Financial-Accounting-1.pdf>

3. https://www.tutorialspoint.com/financial_accounting/financial_contract_account.htm

Title of the Course: Cost Accounting	Semester: IV
Course Code: LUCOCT42	Contact Hours: 6hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- prepare cost sheet.
- competent enough in controlling cost.
- analyse the methods of costing.
- interpret practical methods of costing.
- prepare reconciliation statement.

Pre-required knowledge:

- ✓ Meaning of cost and costing
- ✓ Material and labour
- ✓ Indirect expenses

Unit- I: Concept of Cost Accounting

Cost Accounting: Meaning – Definition – Objectives – Importance – Advantages – Disadvantages – Classification and Elements of Cost - Cost Accounting Vs. Financial Accounting – Cost Accounting Vs. Management Accounting – Components of Total Cost – Preparation of Cost Sheet.

Unit- II: Material and Labour Cost Control

Material Cost Control: Purchase of Materials – Purchase Procedure – Store-Keeping – EOQ – Different Levels of Stock – ABC analysis – Material Issue Procedure – Pricing of Materials.

Labour Cost Control: Methods of Remunerating Labour – Incentive Schemes – Chargeable Expenses – Meaning and Examples.

Unit- III: Overhead Cost

Overhead: Meaning – Definition - Classification – Allocation – Apportionment – Reapportionment - Absorption of Overhead.

Unit- IV: Methods of Costing

Methods of Costing: Job Costing. Process Costing – Normal Loss and Abnormal Loss (Excluding equivalent production). Contract Costing (Theory only).

Unit- V: Reconciliation of Cost and Financial Accounting

Reconciliation of Cost and Financial Accounting: Meaning – Reasons for difference in profit – Importance - Procedure for Reconciliation.

Note: The questions be asked in the ratio of **75%** for problems and **25%** for theory.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ prepare a cost statement for manufacturing and service organisation.
- ✓ identify the items to be included and excluded in the cost system.
- ✓ apply different price determination methods to assets sales price.
- ✓ prepare a cost statement for different processes.
- ✓ prepare of different format of acquisition of material and storage.

Suggested Readings:

i) Text Book:

T.S. Reddy and Dr. Y. Hari Prasad Reddy. (2019). Cost Accounting. Chennai: MarghamPublications.

ii) Reference Books:

1. R.S.N. Pillai and V.Bhagavathi. (2019). Cost Accounting. New Delhi: S.Chand and Company Ltd.
2. Dr. S.N. Maheshwari. (2018). Cost Accounting. New Delhi: Sultan Chand & Sons.
3. S.P. Jain and K.L. Narang. (2018). Cost Accounting. New Delhi: Kalyani publications.
4. Dr. R. Ramachandran and Dr. R. Srinivasan. (2018). Cost Accounting. Trichy: Sriram Publications.

iii) Web-Sources:

1. http://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20vol.%201.pdf
2. http://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20vol.%202.pdf
3. <http://www.universityofcalicut.info/SDE/BComCoreCostAccounting.pdf>

Title of the Course: MS Office 2007

Semester: IV

Course Code: LUCOCT43

Contact Hours: 5hrs/w

Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- Handle the computer, internet, use the internet, e-mail and create e-mail id.
- use word document, save, delete, cut, copy and paste and so on.
- use mail merge.
- use the MS excel, workbook, worksheets, inserting row and columns, using formulae and create chart etc.
- use MS power point, Access for presentation.

Pre-required knowledge

- ✓ The parts of computer
- ✓ Documents using computers
- ✓ Table Creation

Unit- I: Introduction of Computer

Computer – Meaning – Classification - Functions – Advantages – Disadvantages - Components – Input devices – Output devices – Internet – Browser – WWW – Internet Protocols – FTP – HTTP - e-mail – Creating e-mail ID – Internet Vs Intranet – Webpage.

Unit- II: Word 2007

Word 2007 – Starting Word 2007 – Creating Documents – Saving a Document – Exiting Word - Parts of Word Window –

Menus – Tool Bars – Entering Text – Selecting Text – Deleting Text – Copying, Cutting and Pasting – Finding and Replacing Text – Making the Text Bold - Underlining the Text – Aligning the Text – Numbering – Bullets – Spell Checker – Grammar Checker – Print Preview – Saving Documents – Printing a Document - Using Special Characters – Inserting Dates, Page Numbers, and Comments – Inserting Header and Footer.

Creating Tables – Inserting Columns – Inserting Rows – Deleting Rows and Columns – Deleting Table – Mail Merge - Meaning - Using Mail Merge to Print Envelopes – Macros - Meaning – Creating Macros - Recording Macros.

Unit- III: Excel 2007

Excel 2007 – Starting Excel 2007 – Work Books and Worksheets – Entering Worksheet Data – Worksheet Editing – Cut, Copy, and Paste in Excel 2007 – Inserting and Deleting Cells, Rows and Columns – Using Formulae – Relative and Absolute Addressing – Functions in Excel - Data Forms – Data Sort – Data Filters in Excel – Pivot Table - Creation of Charts in Excel - Saving Workbook – Exiting Excel.

Unit- IV: Power Point 2007

Power Point 2007 – Creating a New Presentation – Opening a Presentation – Creating a New Slide – Deleting a Slide – Copying a Slide – Slide Numbering – Inserting Picture – Saving a Presentation – Closing a Presentation.

Unit- V: Access 2007

Access 2007 – Database Basics – Starting Access 2007 – Creating a Table – Entering Table Data: Datasheet View, Forms – Data Filters: Filter by Selection, Filter by Form – Queries: Types - Preparation of Reports – Saving a Database – Exiting Access.

Suggested topics / Practical Exercises:

The learners are required to

- ✓ Browse reports and create e-mail id for office.
- ✓ Write the short cut keys used in MS office.

- ✓ Demonstrate the preparation of mark statement using excel.
- ✓ Prepare PPT for business presentation
- ✓ Use MS access for your office.

Suggested Readings:

i) Text Books:

1. Sanjay Saxena, MS Office 2007 for everyone. Delhi: Vikas Publishing House, (P) Ltd,.
2. Parameswaran R. Computer Application in Business, S. Chand Company Ltd.,

ii) Reference Books:

1. Greg Perry. Teach yourself MS Office. New. Delhi: Dream Tech, in 24 hours Publications.
2. Peter Norton's complete, Norton Peter guide to MS Office 2007
3. Alexis Leon & Mathew Leon, MS Office, Delhi: Mc Graw Hill Higher Education, (P) Ltd.
4. Taxali R.K. PC Software for windows. New Delhi: Mc Graw Hill Higher made simple, Education, (P) Ltd.

iii) Web-Sources:

1. <http://www.mcrhrdi.gov.in/93fc/material/Computer%20Fundamentals%20&%20Office%20Applications.pdf>
2. <http://traffco.su/1?keyword=Microsoft%20office%202016%20book%20pdf%20free%20download>
3. <https://www.ddegjust.ac.in/studymaterial/mcom/mc-107.pdf>

Course Title: Industrial Law	Semester: IV
Course Code: LUCOCT44	Contact Hours: 5hrs/w
	Credits:4

Course Learning Outcomes:

On completion of the course, the students are able to

- be conversant with legal regulations relating to health, safety and welfare of workers under Factories Act 1948.
- be familiar over with legal provisions relating to amount of compensation and distribution under Workmen's Compensation Act, 1923.

- know wages payments for all the workers under Code on Wages.
- analyze industrial disputes and implementation of its legal provisions and also able evaluate the effectiveness of grievance redressal mechanism.
- evaluate the effectiveness of trade unions and factors influencing their growth and able to discuss the concept of bonus.

Pre-required Knowledge:

- ✓ Origin and development of Industrial Laws and Labour laws in India
- ✓ Fundamental Rights and Directive Principles of State Policy
- ✓ General Industrial & Labour law Constitutional provisions in India

Unit- I: The Factories Act, 1948

Factory – Definition – Approval, Licensing and Registration of factories – Occupier – Duties – Inspecting Staff – Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages and other leaves – Inquiry Committee – Penalties and Procedure.

Unit- II: The Workmen Compensation Act, 1923

Workmen compensation Act 1923 – Scope and Coverage – Definitions – Rules – Personal injury by accident – Occupational diseases arising out of and in the course of employment – Amount of compensation – Distribution of the compensation – Notice and Claim.

Unit- III: The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936 – Definition – Rules and Payment – Deductions – Maintenance of Registers and Records. The Minimum Wages Act, 1948 – Definition – Fixation and Revision of Wages – Procedure of Fixing and Revision – Safeguards in Payment of minimum Wages – Inspectors – Powers – Claims – Offences and Penalties.

Unit- IV: The Industrial Disputes Act, 1947

Definition of Industry – Objectives – Meaning of Industrial Dispute – Definition – Unfair labour Practices – Procedure for settlement of Industrial disputes and authorities – Powers – Duties of Authorities – Strikes and Lock outs – Lay off – Retrenchment – Closure – Penalties.

Unit- V: Trade Unions Act, 1926 and Payment of Bonus Act, 1965

Trade Unions – Definition – Factors influencing the growth of Trade unions – Registration of Trade Unions – Rights and Liabilities. The Payment of Bonus Act, 1965 – Object – Definition – Determination of Bonus.

Practical Exercise / Suggested Topics:

Learners are required to:

- ✓ prepare a report on employee satisfaction in implementation of Workmen's Compensation Act, 1923.
- ✓ consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report on the same.
- ✓ collect data from workers on their satisfaction in implementation of Minimum wages Act, 1936.
- ✓ assess and prepare a report on the grievance redressal mechanism of the industrial unit.
- ✓ visit an industrial unit- to learn about the industrial relations in the current environment. After interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.

Suggested Readings:

i) Text Books:

1. Kapoor, N.D. (2019). Elements of Industrial Law. New Delhi: Sultan Chand & Sons.
2. Tulsia, P.C. (2015) Business and Industrial Laws. New Dehi: S.Chand.
3. Dr. Natarajan, L. (2020). Industrial Law. Chennai: Margham Publications.

4. Tripathi, P.C., Gupta, C.B., & Kapoor N.D. (2020). Industrial relation and Labour. laws. New Delhi: Vikas Publishing.

ii) Reference Books:

1. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.
2. Misra, S.N. (2021) Labour & Industrial Laws. Allahabad: Central Law Publications.
3. Sarma, A.M (2017) Industrial Relation & Labour Law. Mumbai: Himalaya Publishing House.
4. Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bhilai, Chhattisgarh: Bharat Law House.

iii) Web-Sources:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>
4. <http://libguides.slu.edu/businesslaw>
5. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>
6. <https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf>

Title of the Course: Business Mathematics	Semester: IV
Course Code: LUCOGE41	Contact Hours:6hrs/w
	Credits:5

Course Learning Outcomes:

On completion of the course, the students are able to

- solve the problems relating to Set Theory.
- compute the problems on Surds & Radicals, Powers & Indices
- do the calculations relating to Permutations & Combinations and Equations
- derivate the problems on Sequence and Series
- solve the problems on Probability.

Pre-required Knowledge:

- ✓ Basic concepts of number system
- ✓ Basic knowledge of continuous and discrete types
- ✓ Fundamentals of mathematical operations

Unit- I: Theory of Sets

Theory of Sets – Definition – Types – Union, Intersection, Difference of Two Sets and Complement of Sets – De Morgan's Law – Venn Diagram – Simple set applications – Numbers of elements in a finite set.

Unit- II: Indices and Logarithms

Indices: Indices – Definition – Positive indices – Laws of indices - Negative indices – Zero and Unit-y index – Fractional index.

Logarithms: Introduction – Logarithm – Logarithmic functions.

Unit- III: Commercial Arithmetic

Interest, Depreciation and Annuities – Simple Interest – Compound Interest – Depreciation – Present Value – Discounting of Bills - Face Value of Bills - Banker's Discount - True Discount - Banker's Gains - Annuities – Types of Annuities.

Unit- IV: Probability and Matrices

Probability and Matrices – Terminology – Probability measure – Classical or prior probability – Types of approach and Mathematical expectation – Matrices – definition – Types – Addition, Subtraction, Multiplication of Matrices – Inverse matrix – Rank of matrix.

Unit- V: Ratio and Proportion

Ratio: Definition – Simple and compound ratio – Duplicate – Ratio – triplicate ratio

Sub duplicate ratio – Continued ratio.

Proportion: Meaning – Difference between Ratio and Proportion – Continued Proportion.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ illustrate types of set theories and Venn diagram.
- ✓ discuss the logarithmic functions.
- ✓ calculate depreciation under annuity methods.
- ✓ exhibit the concepts in probability and matrices.
- ✓ distinguish between Ratio and proportion.

Suggested Readings:

i) Text Books:

1. M.Manoharan and C.Elango, (2020). Business Mathematics: C.Elango, (2020). Palani: Paramount Publications, Palani.
2. Dr. A. Rathinapandi and Dr. A. Krishnan, Sri Vani, (2019). Business Mathematics Madurai: Vani Publication, Madurai.

ii) Reference Books:

1. J.K.Singh, (2019). J.K.Singh, (2019). Business Mathematics: Mumbai: Himalaya Publishing House.
2. R.S.Soni, Arneet Kaur Soni, (2020). Business Mathematics Mumbai: Himalaya Publishing House.
3. Willson. (2020). Business Mathematics New Delhi:Himalaya Publishing House.
4. V.Sundaresan and S.D.Jeyaseelan. (2020). Introduction to Business Mathematics New Delhi: SultanChand Co. Ltd.

iii) Web-Sources:

1. <https://resource.cdn.icai.org/61730bos50272-cp1.pdf> (Ratio and Proportion, Indices, Logarithms)
2. <https://resource.cdn.icai.org/61734bos50272-cp5.pdf> (Indices and Logarithms)
3. <https://resource.cdn.icai.org/61736bos50272-cp7.pdf> (Sets, Functions and Relations)
4. <https://resource.cdn.icai.org/61747bos50272-cp16.pdf> (Probability)

Title of the Paper: Basics of Operations Research	Semester: IV
Course Code: LUCOSE41 Contact Hours: 2hrs/w	Credit: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the techniques and application of OR.
- formulate and Solve the Graphical Method of LPP.
- identify and do various methods of transportation problems.
- identify and do various types of Assignment problems.
- do and solve the different types of Games.

Pre - required knowledge:

1. Operations Research
2. Optimal Solution
3. Game and saddle Point

Unit-I: Operations Research

Definition - Characteristics - Techniques -Linear Programming- Meaning - Basic requirements - Assumptions - Scope - Advantages and Limitations.

Unit- II: Formulation of LPP

Steps - Graphical Methods- Extreme Point Enumeration Method Only (Maximisation and Minimisation Cases).

Unit-III: Transportation Problem

Meaning, Initial Basic Feasible Solution (IBFS) - Methods - North West Corner Rule (NWCR) - Least Cost Method (LCM) - Vogel's Approximation Method (VAM) - Balanced and Unbalanced Problems (Minimisation Case only).

Unit- IV: Assignment Problem

Meaning - Hungarian Method - Balanced and Unbalanced Problems. (Minimisation Case only).

Unit- V: Game Theory

Introduction - Meaning - Characteristics - Types of Game - Pure Strategy (Saddle Point) - Value of the Game - Mixed Strategy - Algebraic Method (2x2 Game only) - Limitations.

Suggested Topics/Practical Exercises:

The Students are required to

- ✓ list the techniques and applications of Operations Research.
- ✓ formulate and solve the LPP using corner points method.
- ✓ examine the different methods of transportation problem.
- ✓ apply the Hungarian Method in any transport company to minimize cost.
- ✓ make decision in a competitive situation.

Suggested Readings:

(i) Text books:

1. Vittal.P.R. (2019). Introduction to Operations Research Chennai: Margham Publication.
2. Kalavathy.S. (2015). Operations Research. New Delhi: Vikas Publishing House (P) Ltd.

(ii) Reference books:

1. Gupta.P.K.& Manmohan. (2019). Operations Research.New Delhi: Sultan Chand & Sons.
2. Tiwari.N.K. (2015). Operations Research, New Delhi: Prentice Hall of India.
3. Kapoor.V.K (2020). Operations Research, New Delhi: Sultan Chand & Sons.
4. Sharma. J.K. (2018). Operations Research, New Delhi: Vikas Publishing House (P) Ltd.

(iii) Web-Sources:

1. www.orsi.in
2. www.tora.com
3. www.opsearch.com

Note:

1. The questions be asked in the ratio of **70%** for problems and **30%** theory.
2. Simple Problems only.

Title of the Paper: Mutual Fund	Semester: IV
Course Code: LUCOSE42	Contact Hours: 2hrs/w
	Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- know the history of mutual fund in India
- distinguish between investment in shares and mutual fund
- classify different schemes of mutual fund
- understand the guidelines framed by the government
- analyse the factors influencing investment in mutual fund

Pre-required Knowledge:

- ✓ Meaning of shares and mutual fund
- ✓ Investment avenues
- ✓ Role of SEBI

Unit- I: Evolution of Mutual Fund

Mutual fund – Introduction to mutual fund – History of mutual fund in India – Features – Importance of mutual fund – Risks.

Unit- II: Operation of Mutual Fund

Organisation of the fund – Operation of the fund – Facilities available to investors – Net Asset Value – Investment in shares Vs. Mutual fund.

Unit- III: Mutual Fund and its Schemes

Mutual fund scheme – Types – Schemes according to maturity period – Open ended scheme – Close ended scheme – Schemes according to investment objective – Growth/equity oriented scheme – Balanced fund – Money market fund – Gilt fund – Index funds – Sector specific fund – Tax savings schemes – Load/No-Load fund – Assured return scheme.

Unit- IV: Mutual Fund and its Regulation

Investor's rights – Role of Manager - Guidelines framed by Government of India.

Unit- V: Mutual Fund and its Growth

Influencing factors for the investment in mutual fund –
Reasons for slow growth – Future growth of mutual fund industry.

Suggested Topics / Practical Exercises:

The Learners are required to

- ✓ prepare the list of mutual fund available in India
- ✓ calculate the net asset value
- ✓ suggest a mutual fund scheme appropriate for student community
- ✓ highlight the role of Fund Manager
- ✓ discuss the future of Indian mutual fund industry

Suggested Readings:

i) Text Book:

Gordon and Natarajan. (2010). Financial Markets and Service. Mumbai: Himalaya Publishing House.

ii) Reference Books:

1. Varshney P.N. & Mittal D.K. (2009). Indian Financial System, New Delhi: Sultan Chand & Sons.,
2. Sahadevan K.G. & Thiripalraju M. (2005). Mutual Funds. New Delhi: Prentice Hall of India.

iii) Web-Sources:

1. http://www.aurobindo.du.ac.in/uploads/pdf/1585999470_Mutual_funds_.pdf
2. <http://www.drbrambedkarcollege.ac.in/sites/default/files/mutual%20fund%20notes.pdf>
3. <https://cleartax.in/s/mutual-fund-types>
4. <https://www.orowealth.com/insights/blog/mutual-fund-regulations/>
5. <https://www.amfiindia.com/indian-mutual>

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the necessity of training.
- gain knowledge about the different methods of training.
- be conversant with Computer- based training.
- be trained in prepare appropriate training design .
- overcome the organizational constraints in training.

Pre-required knowledge:

- ✓ Meaning of training.
- ✓ Significance of training.
- ✓ Trainers and Trainees.

Unit--I: Introduction to Training

Definition – Scope – Objectives – Benefits – Effective training methods – Difference between training and development.

Unit--II: Analysis of Training Needs

Organisation support for Training need assessment – Organisation analysis – Task analysis – Person analysis – Requirement analysis – Significance of training need analysis – Approaches to Training needs analysis – Assessment of methods.

Unit--III: Training Design

Meaning – Definition – Factors affecting training design – Constraints of training Employees – Overcoming organizational constraints in training.

Unit--IV: Training Methods

Introduction – Induction training – On-the-job-training – Off-the-job training – Lecture methods – Demonstration training method – Discussion training method – Management Development Program (MDP) – Computer Based Training (CBT).

Unit--V: Training Evaluation

Meaning – Benefits of training evaluation – Kirkpatrick's model of training evaluation – Training evaluation diagram – Experimental training methods – Types of evaluation data – Evaluation design.

Suggested Topics / Practical exercises:

Learners are required to

- ✓ visit an organization and observe the methods of training adopted.
- ✓ analyze the significance of the training needs.
- ✓ visit the organization and observe the constraints in training the employees.
- ✓ discuss the advantages and disadvantages of On-the-Job training and Off-the-Job training.
- ✓ prepare the diagram for training evaluation.

Suggested Readings:

i) Text books:

1. Dr RenukaV, (2018). Training and Development. Chennai: Margham Publishers.
2. Dr. Gupta C. B. (2018). Human Resource Development. New Delhi: Sultan Chand.

ii) Reference Book:

Dr Janakiram B, (2010). Training and Development. New Delhi: Biztantra Publishers.

iii) Web-Sources:

1. https://www.ripublication.com/ijmibs-spl/ijmibsv4n2spl_13.pdf
2. <https://www.hrhelpboard.com/training-development/training-needs-analysis.htm>
3. <https://www.slideshare.net/NileshRajput/training-design-9969033>
4. <https://www.slideshare.net/WelingkarDLP/chapter-4-training-methods-technique-and-aids-24874132>

5. <https://www.liveseysolar.com/5-ways-to-evaluate-staff-training-results/>

Title of the Course: Business Ethics and Corporate

Governance

Semester: IV

Course Code: LUCOSC42

Contact Hours: Nil

Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- relate ethics and business across different cultural traditions.
- explain the ethical philosophy in practice.
- apply ethics in real-world context.
- explain the performance of corporate governance.
- evaluate the corporate social responsibility.

Pre-required knowledge:

- ✓ Meaning of Ethics
- ✓ Need of ethics at work place
- ✓ Contributions of business to the society

Unit- I: Introduction of Business Ethics

Meaning – Need for Business Ethics – Principles of business ethics – Indian business scenario and Ethical Concerns – LPG and Global trends in Business Ethics – Business Ethics ratings in India.

Unit-- II: Ethics at work place

Ethics at work place – Implementation of Ethics at work place – Personal Values and Organisational goals – Ethics and decision making – Corporate Code of Ethics – Formulating and implementation of professionalism and professional ethics code.

Unit- -III: Environmental Ethics

Meaning – Marketing Ethics – Ethics in HRM – Ethics in Information Technology – Environmental Risk Management – Environmental Audit – Globalisation and Business Ethics – International Codes of Business Conduct.

Unit- -IV: Corporate Governance

Corporate Governance – Indian Model of Corporate Governance – OECD Principles – World Bank on Corporate Governance – McKinsey Survey on Corporate Governance – Indian Committees and Guidelines

Unit-- V: Corporate Social Responsibility

Introduction – Implementation of CSR activities – Scope and steps to attain CSR – Prestigious awards for CSR – CSR and Indian Corporations.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ explain principles of business ethics.
- ✓ identify the ethics at work place followed in any one organisation.
- ✓ apply International Codes of Business Conduct.
- ✓ apply the Indian Model of Corporate Governance.
- ✓ describe the corporate social responsibility of any business organization.

Suggested Readings:

i) Text Book:

C.S.V. Moorthy. (2019). Business Ethics & Corporate Governance. Mumbai: Himalaya Publication House.

ii) Reference Books:

1. Dr. A.K. Gavai. (2019). Business Ethics. Mumbai: Himalaya Publication House.
2. J.P. Sharma. (2016). Corporate Governance, Business Ethics & CSR. New Delhi: ANE Book Pvt. Ltd.

iii) Web-Sources:

1. <http://kuswanto.staff.gunadarma.ac.id/Downloads/files/53375/B-1.pdf>
2. <https://www.manage.gov.in/studymaterial/workethics.pdf>
3. <https://plato.stanford.edu/entries/ethics-environmental/>

4. <https://www2.deloitte.com/in/en/pages/risk/articles/governance-101.html>

5. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

Title of the Course: Corporate Accounting	Semester: V
Course Code: LUCOCT51	Contact Hours: 5hrs/w
	Credit: 4

Course Learning Outcomes:

On completion of this course, the students are able to

- be familiar with the procedure for issue and redemption of shares.
- deal with issue, and Redemption of debentures.
- guide agents for underwriting of shares.
- prepare final accounts of companies.
- prepare accounts relating to amalgamation and absorption.

Pre-required knowledge

- ✓ Issue of Equity and Preference Shares
- ✓ Formation of companies
- ✓ Meaning of goodwill

Unit- I: Issue of Shares

Introduction - Accounting Procedures for Issue of Equity and Preference Shares - Calls in Advance - Calls in Arrears - Forfeiture and Reissue – Pro-rata allotment - Rights Issue - Redemption of Preference Shares.

Unit- II: Issue of Debentures

Accounting Procedures – Special Entry on Issue of Debentures – Issue of Debentures as Collateral Security – Redemption of Debentures – Methods – Installment - Lottery – Sinking Fund – Purchase of own debentures – Ex-Interest & Cum-Interest – Purchase of own debentures as Investment – Cancellation of own debentures.

Unit- III: Underwriting of Shares and Debentures and Final Accounts:

Marked and Unmarked Applications – Firm Underwriting – Acquisition of Business – Profit or Loss Prior to Incorporation – Preparation of Final Accounts.

Unit- IV: Valuation of Goodwill and Shares

Goodwill: Meaning – Definition - Methods – Simple Profit – Super-Profit - Valuation of Shares - Methods - Intrinsic Value – Yield – Earning Capacity Valuation.

Unit- V: Amalgamation, Absorption and Reconstruction

Amalgamation, Absorption and Reconstruction (Internal & External) of Joint Stock Companies – Capital Reduction - Liquidation – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account.

Note: The questions should be asked in the ratio of 75% from problem and 25% from theory.

Suggested topics / Practical Exercises:

The learners are required to

- ✓ illustrate the pro-rata allotment shares with examples.
- ✓ analyse the balance sheet of a company.
- ✓ prepare financial statements using appropriate software.
- ✓ calculate goodwill of a joint stock company using imaginary figures.
- ✓ prepare a report on amalgamation and absorption.

Suggested Readings:

i) Text Books:

1. Gupta R. L & Radhaswamy. (2017). Advanced Accountancy. Delhi: Sultan Chand & Sons.
2. Reddy T.S. & Murthy A. (2018). Advanced Accountancy. Chennai: Margham Publications.

ii) Reference Books:

1. Arulanandam M.A. & RamanK.S. (2015). Advanced Accountancy, Mumbai: Himalaya Publishing Home.

2. Jain S.P. & Narang K.L. (2019). Advanced Accounts. Delhi: Kalyani Publishers.
3. Maheshwari S.N. & Maheshwari S.K. (2018). Advanced Accountancy. Delhi: Vikas Publishing Home (P) Ltd.
4. Shukla M.C.& Agarwal T.S. (2018). Advanced Accounts. New Delhi: S.Chand& Sons.

iii) Web-Sources:

1. https://www.google.co.in/books/edition/Corporate_Accounting_6th_Edition/vlh1DwAAQBAJ?hl=en&gbpv=1
2. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
3. https://www.google.co.in/books/edition/CORPORATE_ACCOUNTING/b3OPDIKFWTEC?hl=en&gbpv=1&printsec=frontcover

Course Title: Management Accounting	Semester: V
Course Code: LUCOCT52	Contact Hours: 5hrs/w
	Credit: 4

Course learning outcomes:

On completion of the course, the students are able to

- be familiar for the concepts of Management Accounting.
- be expert in the preparation of Fund flow statement and Cash flow statement.
- apply the Marginal costing and solve problems.
- prepare various budgets.
- be well versed with standard costing techniques for cost control.

Pre-required knowledge:

- ✓ Limitations of Financial and Cost Accounting
- ✓ Sources of Fund
- ✓ Importance of Budget Preparation

Unit- I: Introduction and Ratio Analysis

- Management Accounting – Meaning - Scope – Objectives
- Management Accounting Vs. Financial Accounting –

Financial Statement Analysis – Comparative Statement – Common size statement – Trend Percentage – Ratio analysis (Simple Problems only) – Meaning – Classification – Liquidity, Solvency, Turnover and profitability ratios.

Unit- II: Fund flow statement and Cash flow statement

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications.

Cash flow statement – Meaning – Difference between fund flow statement and Cash flow statement – Preparation of Cash flow statement as per AS3.

Unit- III: Marginal Costing

Marginal Costing and Break-Even Analysis –P/V Ratio, BEP, Margin of Safety – Applications of Marginal Costing for Managerial Decisions.

Unit- IV: Budget and Budgetary Control

Budgets - Preparation of Sales Budget, Production Budget, Cash Budget, Flexible Budget – Budgetary Control – Advantages – Limitations.

Unit- V:- Standard Costing

Standard Costing – Meaning – Definition - Advantages and Limitations - Analysis of Variance – Material, Labour and Sales.

Note: The Questions be asked in the ratio of **75%** for problems and **25%** for theory.

Suggested Topics / Practical Exercise:

The Learners are required to

- ✓ demonstrate the application of ratios. analyse the cash flow and fund flow in industries available in nearby your locality. illustrate BEP by using chart. prepare monthly cash budget for a small factory.
- ✓ list the practical difficulties in administering standard costing.

Suggested Readings:

i) Text Book:

T.S. Reddy &Y.Hari Prasad Reddy. (2019). Management Accounting. Chennai: Margham Publication.

ii) Reference Books:

1. S. N. Maheswari, (2018). Management Accounting. New Delhi: Sultan Chand & Sons.
2. Hingorani & A.R. Ramanathan. (2016). Management Accounting. New Delhi: Sultan Chand & Company Ltd.
3. R.S.N. Pillai & Bagavathi. (2019). Management Accounting. New Delhi: Sultan Chand & Company Ltd.
4. Ramachandran & Srinivasan. (2018). Management Accounting. Trichy: Sri Ram Publication.

iii) Web-Sources:

1. www.lpude.in
2. www.ddegjust.ac.in
3. www.icsi.edu

Title of the Paper: Income Tax Law and Practice – I	Semester: V
Course Code: LUCOCT53	Contact Hours: 6hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- narrate the evolution of Income Tax in India.
- be familiar over the various provisions of Income Tax Act.
- compute the taxable income from salary and house property.
- calculate the taxable income from business or profession.
- gain knowledge in capital gains and income from other sources.

Pre-required knowledge:

- ✓ Difference between Direct Tax and Indirect tax
- ✓ Agricultural income
- ✓ Various Heads of Income

Unit- I: History of Income Tax Act

Income Tax Act, 1961: Introduction – Definitions – Income – Assessment – Assessment Year – Previous Year – Person

– Assesses – Residential Status – Deemed Income - Capital and Revenue Incomes – Capital Assets.

Unit- II: Exempted Incomes

Exempted Incomes: Incomes exempted under Section 10.

Unit- III: Income from Salary and House property

Computation of Taxable Income – Income from salary – Income from House property.

Unit- IV: Income from Business or Profession

Profits and Gains from Business or Profession – Depreciation and other deductions

Unit- V: Income from Capital gains and Income from other Sources

Capital gains – Short-term capital gains – Long-term capital gains – Income from other sources.

Note:

- (i) Amendments up to six months prior to the date of examination shall be taken into account
- (ii) The questions to be asked in the ratio of **80%** from problems and **20%** from theory.

Suggested topics / Practical Exercises:

The Learners are required to

- ✓ prepare the incidence of tax to resident, not ordinarily resident and non-resident.
- ✓ name any 10 exempted incomes.
- ✓ compute taxable income from salary and house property.
- ✓ calculate the income from business or profession.
- ✓ ascertain the income from capital gains and other sources.

Suggested Readings:

i) Text Book:

Reddy, T.S. & Hari Prasad Reddy, Y. (2021). Income Tax Theory Law & Practice. Chennai: Margham Publication.

ii) Reference Books:

1. Vinod K. Singhania. (2021). Students Guide to Income Tax. Delhi: Taxmann Publishing House.
2. Mehrotra, H. C. (2021). Income Tax Law & Practice. Agra: Sahithya Bhavan Publications.
3. DinkarPagare. (2021). Income Tax Law & Practice. New Delhi: Sultan Chand & Sons.
4. Bhagavathi Prasad. (2021). Income Tax Law & Practice. New Delhi: Bharath Publishing House.

iii) Web-Sources:

1. <https://cleartax.in/s/residential-status>
2. <https://cleartax.in/Salary/Index/0>
3. <https://cleartax.in/s/house-property>
4. <https://www.dynamictutorialsandservices.org/2019/04/income-from-house-property-solved.html>
5. <https://www.shahucollegelatur.org.in/Department/StudyMaterial/comm/bcom2yr/1%20Income%20from%20PGBP.pdf>
6. <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-54944147-e7f3-472a-a565-4310f10b87ef.pdf>
7. http://oms.bdu.ac.in/ec/admin/contents/171_16CCCCM14-16CCCCAC14-16CCCBM14-16CCCA14_2020051806140863.pdf

Title of the Course: Auditing

Semester: V

Course Code: LUCOCT54

Contact Hours: 6hrs/w

Credits: 5

Course Learning Outcomes:

On completion of the course, the students are able to

- examine the procedure for appointment of a company auditor.
- analyse the preparatory work for audit.
- evaluate the knowledge on internal control and vouching.
- prepare voucher for transaction
- explain the liabilities of an auditor.

Pre-required knowledge:

- ✓ Audit report
- ✓ Verification of assets and liabilities
- ✓ Liabilities of an auditor

Unit- I: Audit

Audit: Meaning - Definition – Objects – Types – Advantages – Auditing – Investigation. Company Audit – Auditor – Appointment – Removal - Qualification Auditor: Qualification – Qualities – Appointment – Removal.

Unit- II: Preparation before audit

Preparation Before Audit: Audit Programme – Audit Notes – Audit Files – Working Papers – Procedure for audit.

Unit- III: Internal control

Internal control: Meaning – Definition. Internal check: Meaning - Objects – Auditor's duty as regarding internal check.

Unit- IV: Vouching

Vouching: Meaning - Definition – Importance – Duties of an auditor – Vouching of cash transactions - Trading transactions – Verification and valuation of assets and liabilities – Duties of an auditor – Audit report.

Unit- V: Liabilities of an auditor

Liabilities of an auditor: Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third parties – Legal position.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ explain the qualification and qualities of an auditor.
- ✓ submit a model audit note and auditor working papers.
- ✓ narrate the process in internal check.
- ✓ show the sample vouchers collected from nearby organisation.
- ✓ give examples for liabilities of auditor for negligence.

Suggested Readings:

i) Text Books:

1. Tandon B.N. (2020). Practical Auditing. New Delhi: S. Chand & Company.
2. Sundar K. and Paari. Auditing. Chennai: Vijay Nicole, Imprints Private Ltd.
3. Natarajan L. Auditing. Chennai: Margham Publications.

ii) Reference Books:

1. Dinkar Pagare. (2009). Principles and Practice of Auditing. Delhi: Sultan Chand & Sons.
2. Saxena R.G. (2004). Principles and Practice of Auditing. Mumbai: Himalaya Publishing House.
3. Kishnadwala and Shetti. (2008). Principles and Practice of Auditing. Delhi: Sultan Chand & Sons.

iii) Web-Sources:

https://www.google.co.in/books/edition/A_Handbook_of_Practical_Auditing/FAsbEAAAQBAJ?hl=en&gbpv=1

<https://www.icsi.edu/media/webmodules/publications/FULL%20FAA%20PDF.pdf>

<http://kamarajcollege.ac.in/Department/Commerce/II%20Year/e004%20Core%20%20-%20Auditing%20-%20VI%20Sem.pdf>

Title of the Course: Indian Financial System	Semester: V
Course Code: LUCODS51	Contact Hours: 4hrs/w
	Credits: 4

Course Learning Outcomes

On Completion of this Course, the students able to

- understand the role of financial system in Indian Economy.
- analyse functions of Non-Banking financial Corporations.
- deal with secondary market.
- be familiar with the practical usage of Financial Instruments.
- guide for financial savings.

Pre-required Knowledge:

- ✓ Importance of Finance
- ✓ Sources of Finance
- ✓ Institutional arrangement for finance

Unit- I: Financial System

Meaning – Definition – objectives - Components – Structure – Functions – Role in the development of Indian Economy.

Unit- II: Financial Institutions in India

Introduction – Definition - Kinds – Functions – IDBI – IFCI – LIC – GIC – NHB – Commercial Banks – Non-Banking Finance Companies.

Unit- III: Financial Instruments

Meaning – Definition - Types – Primary Securities – Shares and Debentures – Secondary Securities – Treasury Bill and Government Bonds.

Unit- IV: Financial Services

Meaning – Definition - Classification of Services.

Unit- V: Mutual Fund and Venture Capital

Mutual funds, Credit Rating, CIBIL, Venture capital – Depositories.

Suggested Topics/ Practical Exercises

The learners are required to

- ✓ discuss the role of financial system in Indian Economy.
- ✓ identify the various functions of Financial Institutions in economic development of a nation.
- ✓ analyse the role of SEBI.
- ✓ highlight the various financial instrument and their roles.
- ✓ state various precautionary measures of behalf of a merchant banker.

SUGGESTED READINGS

i) Text Book

Vasant Desai. (2011). Indian Financial System. Bangalore: Himalaya Publishing house.

ii) Reference Books

1. Gordon. E. & Natarajan. K. (2016). Financial Market and Services. Bangalore: Himalaya Publishing house.
2. Varshney. P.N. & Mittal Sultan. D.K (2015). Indian Financial System. New Delhi: Chand & Sons.
3. Gurusamy.S. (2009). Financial Services. New Delhi: Tata McGraw Hill Higher.
4. Santhanam.B. (2019). Financial Services. Chennai: Margham Publication.

iii) Web-Sources

1. <https://www.epw.in/tags/indian-financial-system>
2. https://m.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=19657
3. <http://icrier.org/pdf/ICRIERapril09inet.pdf>
4. <https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/financial-instrument/>
5. <https://www.imf.org/external/np/sta/bop/pdf/chap5.pdf>

Title of the Course: Principles of Insurance	Semester: V
Course Code: LUCODS52	Contact Hours: 4hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- have the knowledge of the principles of insurance.
- have the knowledge about Life Insurance.
- calculate the insurance premium under various methods.
- calculate the claim for different types of fire insurance.
- know the principles of marine insurance and other insurance.

Pre-required knowledge:

- ✓ Knowledge of the concept of insurance
- ✓ Evolution of insurance
- ✓ Types of insurance

Unit- I: Insurance

Introduction – Meaning – Definition – Features – Types
Evolution – Principles – Importance – Important Terms used
in insurance – Evolution of insurance Sector – Insurance
Organisations in India – IRDA Act.

Unit- II: Life Insurance

Meaning – Definition – Features – Advantages —
Procedure for effecting Insurance policy – Principles – Types
of policies Procedure – Selection of Risk– Factors to be
considered for selection of Risk – Methods of Treating sub-
standard Risk – Premium and its computation – Types of
Premium – Factors Affecting Premium Determination –
Methods of premium Calculation – Settlement of Claims.

Unit- III: Fire Insurance

Meaning – Definition –Life insurance Vs. Non-Life
Insurance – Features – Scope – Hazards in Fire Insurance –
Procedure for taking a Fire Insurance Policy – Kinds of Fire
Policies – Fire Policy Conditions – Rate Fixation – Methods of
Rate Fixation – Tariff Rates – Procedure for Settlement of
Claims.

Unit- IV: Marine Insurance

Meaning – Definition – Kinds – Fundamental Principles–
Policy Conditions– Marine Losses – Perils – Settlement of
Claims in Marine Insurance – Documents for General Average
Claims.

Unit- V: Other Insurance

Motor Insurance – Personal Accident Insurance –
Mediclaim Insurance – Shopkeepers Insurance – Fidelity
Guarantee Insurance.

Suggested Topics / Practical Exercises:

The Learners are required to

- ✓ visit the office of any insurance company and observe the procedure followed for issuing a Life Insurance Policy.
- ✓ visit the office of any insurance company and observe the procedure followed for issuing a Fire Insurance Policy.
- ✓ distinguish between Life insurance and Non- Life in service
- ✓ visit the office of any insurance company and observe the procedure followed for issuing a Motor Insurance Policy.
- ✓ visit the office of any insurance company and observe the procedure followed for settlement of claims.

Suggested Readings:

i)Text Book:

Dr. Murthy, A. (2018). Element of Insurance. Chennai: Margham Publications.

ii) Reference Books:

1. Mishra M.N. (2018). Principles and Practice. New Delhi: S. Chand & Co.
2. Dr. Periyasamy P. (2017). Insurance - Principles and Practice. Mumbai: Himalaya Publishing House.
3. Dr. Premavathy P. (2017). Principles and Practice of Insurance. Chennai: Srivishnu Publications.

iii) Web-Sources:

1. <https://nios.ac.in>.
2. [https://www.insurance Institute of India.com](https://www.insuranceinstituteofindia.com)
3. Nios – secondarcourses – business studies – insurance

Title of the Paper: Research Methodology	Semester: V
Course Code: LUCOSE51	Contact Hours: 2hrs/w
	Credits: 2

Learning Outcomes:

On completion of the course, the students are able to

- know the importance of research.
- formulate research problem.

- know how to collect primary and secondary data
- analyze the collected data for inferences.
- prepare research report following acceptable format.

Pre-Required Knowledge:

- ✓ Project
- ✓ Assumptions
- ✓ Types of data

Unit- I: Introduction of Research Methodology

Meaning – Objectives and Scope of Research – Types of Research – Qualities of a researcher

Unit- II: Research Process

Literature Review – Formulating the Research Problem – Framing Hypothesis – Research Questions

Unit- III: Data Collection

Sampling Methods – Sample size and Sample frame – Primary and Secondary Data – Mode of Primary Data Collection: Interview and Questionnaire Method

Unit- IV: Data Analysis

Tabulation and Processing of Data – Percentile and Trend Analysis – Application of Chi-square Test and Scaling Technique

Unit- V: Report writing

Importance of Report writing – Steps in report writing - Layout of report - Precautions for writing report – Norms for using Index and Bibliography.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ classify types of research with examples.
- ✓ formulate research problem and frame hypotheses for their proposed research
- ✓ collect primary data in a given situation and analyze the same.
- ✓ test hypothesis for a research work.

- ✓ prepare layout of a research outcome.

Suggested Readings:

i) Text Books

1. Kothari, C.R. & Gaurav Garg. (2020). Research Methodology: Methods and Techniques, Chennai: New Age International (P) Limited, Publishers.
2. Panneerselvam, R. (2014). Research Methodology, PHI Learning

ii) Reference Books

1. Ranjit Kumar. (2014). Research Methodology: A Step-by-Step Guide for Beginners, New Delhi: SAGE Publications Pvt. Ltd.
2. John W. Creswell & J. David Creswell (2018) Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. SAGE Publications.

iii) Web-Resources:

1. [https://www.cusb.ac.in/images/cusb-files/research methodology Kothari.pdf](https://www.cusb.ac.in/images/cusb-files/research%20methodology%20Kothari.pdf).
2. <https://researchmethodology.net/>.
3. <http://www.pitt.edu/~super7/43011-44001/43911.ppt>

Title of the Paper: Information Technology	Semester: V
course Code: LUCOSE52	Contact Hours: 2hrs/w
	Credit: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- classify Digital Computer System.
- understand the usage of 'C' programming.
- apply statistical packages in Social Science Researches.
- assess the services provided by various internet service providers.
- create e-mail ID and use attachments.

Pre-required knowledge:

1. Digital Computer

2. Hardware and Software
3. Internet and E-mail

Unit-I: Introduction to Computer

Introduction - Classification of Digital Computer System - Computer Architecture - Binary codes - Conversion of decimal to binary.

Unit- II: Introduction to Computer Software

Basics of 'C' Programming.

Unit-III: Introduction to Statistical Packages

Statistical Packages and its application in Social Science Research.

Unit- IV: Introduction to INTERNET

Resources of Internet - Hardware and Software - Requirement of Internet - Internet Service Providers.

Unit- V: Creating an e-mail account

Sending and Receiving messages with attachments - Multimedia and its applications.

Suggested Topics/Practical Exercises:

The Students are required to

- ✓ Classify the digital computer system.
- ✓ differentiate hardware and software.
- ✓ list out the components of computer network
- ✓ list any five name of internet service provider
- ✓ create e-mail id.

Suggested Readings:

(i) Text Books:

1. Alexis Leon & Mathew Leon. (2015). Fundamental of Information Technology. New Delhi: Vikas Publishing Home Pvt Ltd.
2. Kapoor. V.K. (2015). Information Technology. New Delhi: Sultan Chand & Sons.

(ii) Reference Books:

1. James A. Senn (1998). Information Technology in Business Principles; Practices and Opportunities, International Edition, New Delhi: Prentice Hall of India.
2. Dr. Srinivasa Vallabhan. S.V. (2015). Information Technology, New Delhi: Sultan Chand & Sons.

Title of the Paper: Soft Skills	Semester: V
Course Code: LUCOSC51	Contact Hours: - Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- make SWOT analysis
- be good at non-verbal communication
- learn interview tips
- adapt Time management in life
- prepare resume or CV on different occasions

Pre - required knowledge:

- ✓ Distinction between Hard and soft skills
- ✓ Employability skills
- ✓ Applying for jobs

Unit- I: Know Thyself

Introduction – Importance of knowing thyself – Process of knowing thyself – SWOT analysis – Benefits of SWOT analysis

Unit- II: Communication Skills

Describing oneself – Greeting interviewers – Presentable way of answering queries – Answering compensation questions – Closing interview

Unit- III: Interview Skills

Interview skills – Types of interviews – Types of questions – Preparation before and after interview – Physical – Mental – Psychological

Unit- IV: Time management

Sense of time management – Secrets of time management – Steps to successful time management – Challenges in time management

Unit- V: Preparing CV/Resume

Meaning – Difference among bio-data, CV and Resume – Writing Profile – Writing Qualification – Writing Experience - Writing Declaration

Suggested topics / Practical Exercises:

The Learners are required to

- ✓ show your SWOT chart
- ✓ introduce yourself in an interview for the post of Assistant Manager
- ✓ state the physical preparation for interview
- ✓ state to prioritize time
- ✓ prepare a CV for the post of Manager

Suggested Readings:

i) Text Books:

1. Dr. Alex K. (2016). Soft skills. New Delhi: S. Chand & Co., Pvt Ltd.
2. Hema Srinivasan, Alamelu Ramakrishna, Valli Arunachalam. (2016). Communication Skills – A practical approach. Delhi: Frank Bros & Co.
3. Dr. Pandya S. R., Dr. Pratima Dave Shastri., (2004). Personality Development and Communicative English, Mumbai: Himalaya Publishing House.

ii) Reference Books:

1. Hariharan, S. Sundarajan, N. and Shanmugapriya, S.P. (2010). Soft Skills. Chennai: MJP Publishers.
2. Dhanavel, S.P. (2010). English and Soft skills, Hyderabad: Orient Blackswan Pvt Ltd.
3. Sandy Mc Millan, (2005). How to be a Communicator. New Delhi: Kogan Page India Private Limited.

iii) Web-Sources:

1. <https://www.coursera.org/courses?query=soft%20skills>
2. https://onlinecourses.nptel.ac.in/noc19_hs33/preview
3. <https://www.slideshare.net/bezonkarter/the-importance-of-soft-skill-in-it-industry>

Title of the Course: Life Coping Skills

Semester: V

Course Code: LUCOSC52

Credit: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- able to analyze the factors determine personality.
- able to understand the elements and sources of attitude.
- recognize the importance of interpersonal skills.
- analysis the factors causing stress.
- Learn the factors affecting interpersonal relation.

Pre-required knowledge:

- ✓ Life skills
- ✓ Behavioral patterns
- ✓ Teamwork

Unit- -I Personality

Personality: Definition - personality traits - factors influencing personality. Self -concept: Self original - self-image - self-identity.

Unit- -II Attitude Building

Attitude: Meaning - elements - sources of attitude - factors affecting attitude -building positive attitude - values.

Unit- -III Interpersonal Skill

Interpersonal Skill: Meaning - elements - factors affecting interpersonal relation -methods of developing interpersonal skills - Transactional analysis – ego-states – types of transactions.

Unit- -IV Conflict Management

Conflict Management: Meaning - types of conflict - conflict resolution - Eric Bernie's life positions. Stress: Meaning – types - factors causing stress - coping mechanisms.

Unit- -V Leadership

Leadership: Meaning – nature – qualities - functions of leader - styles of leadership- autocratic - democratic - laissez-faire - leadership development program.

Learners are required to

- ✓ explain various personality traits.
- ✓ required to show needs of build positive attitude.
- ✓ venture the methods of developing interpersonal skills.
- ✓ explain the coping mechanisms.
- ✓ list the qualities of a good leader.

Suggested Readings:

i) Text Book:

Prof. Bhagyashree A. Dudhade. (2016). Life Skills Education. Delhi: Bookmanneelkamal Publications.

ii) Reference Books:

- 1) Larry James. (2006). The first book of life skills. Mumbai: Embassy books Publications.
- 2) Keilly Swift. (2021). Life Skill. New York: DK Children Publications.
- 3) Prashant Sharma (2021). Soft Skill Personality Development for life Success. Delhi: BPB Publications.

iii) Web-Sources:

- 1) <http://positivepsychology.com/coping-skills-worksheets>
- 2) <http://my.clevelandclinic.org/health/articles/6392-stress-coping-with-lifes-stressors>
- 3) <http://www.verywellmind.com/forty-healthy-coping-skills-4586742>
- 4) <http://www.bcbe.org/cms/lib/AL01901374/Centricity/Domain/1760/Coping%20Skill%20Toolkit.pdf>

DEPARTMENT OF ENGLISH – UG – CBCS-LOCF

Title of the Course: COMMUNICATIVE ENGLISH-I

Semester: V

Course Code: LUENNM51

Contact Hours: 2hrs/w

Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the role of communication in personal and professional success
- have comprehensive application- knowledge of appropriate communication strategies
- apply appropriate communications skills across settings and purposes
- respond effectively to various communicative demands
- build and maintain effective relationship by demonstrating appropriate, professional and ethical behaviour

Pre-required Knowledge:

- Functional grammatical knowledge
- Spoken idioms
- Working knowledge of language skills

Unit I: Listening

Introducing oneself, At a Bank-II, At a Hotel Reception Hall, Helping a friend obtain a Rental Flat-I, At the Restaurant, Visiting a Doctor with One's Parent, Attending an Interview, Visiting a Friend in the Hospital-I, Present water Crisis in Chennai, Attending a career Guidance Fair-I.

Unit II: Speaking I

Greeting, Introducing, Inviting someone, Making requests, Offering help, Seeking permission, Asking for advice, Expressing gratitude, Asking about remembering.

Unit III: Speaking II

Persuading, Complimenting/Congratulating, Expressing Sympathy, Complaining, Apologizing, Making suggestions, Warning someone.

Unit IV: Writing

Writing Paragraphs, Writing Telegrams, Writing Letters, Writing Short Notices and Notes, Précis Writing and Note-making.

Unit V: Career Skills

Preparing Curriculum Vitae and Cover letters, Facing an Interview, Presentation Skills and Persuasion Skills

Suggested Topics for Presentation:

- Introduce yourself in bank and hotel
- Invite your friends for your birthday party.
- Congratulate your sister on her passing IAS exam.
- Ways, means and methods of professional writings.
- Prepare a CV for the post of Teacher in educational institution.
- Mock interview and mock presentation.

Suggested Readings:

i)Text Books:

- 1.Adair, John. *Effective Communication*. London: Pan Macmillan Ltd., 2003.
- 2.Balan, Jayashree. Ed. *Spoken English*. Chennai: Vijay Nicole Imprints Pvt.Ltd., 2006.

ii)Reference Books:

- 1.Bose,M.N.K. Ed. *Better Communication in Writing*. Madras: New Century Book House (P) Ltd, 2004.
- 2.Pillai G. Radhakrishna and Rajeevan. Ed. *Spoken English For You*. Chennai: Emerald Publishers, 2002.
- 3.Ramani, S. Ed. *Write English without formal grammar*.

iii)Web Sources:

- 1.<https://www.careertipstogo.com/career-basics/>
- 2.http://mystarjob.com/articles/story.aspx?file=/2013/6/22/mystarjob_careerguide/1_3226186&sec=mystarjob_caree
- 3.<https://www.indeed.com/career-advice/interviewing/prepare-for-a-mock-interview>

DEPARTMENT OF ECONOMICS – UG – LOCF – SF

Title of the Course: Economics for Competitive

Examinations

Semester:

Course Code:LUECNM51

Contact Hours:2hrs/w

Credits:2

Course Learning Outcomes

On completion of the course, the students are able to

- trace the history of economic planning in India.
- elucidate India's policy towards Natural resources.
- evaluate the demographic features of India.
- make a critical appraisal of food security problem in India
- demonstrate the role of NABARD, Co operative Banks and RRBs in providing rural credit in India.

Pre- required Knowledge

- Literacy rate, Life expectancy and IMR.
- Women empowerment
- Absolute poverty and Relative poverty.

Unit I: Economic Development and Planning

National Income - Various committees on National Income estimation - Measures of Economic Development (PQLI, HDI, HPI and GDI) - National Income as a measure of welfare - Green Revolution and agriculture development - History of Economic planning in India - Planning Commission Vs NITI Aayog.

Unit II: Natural Resources of India

Land Utilisation pattern - Forest resources: Area under forest, Forest Policy of 2020 - Water Resources: Atal mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) - Water Policy of 2021 - Marine and Inland fisheries - Mineral resources and Mineral policy of 2019.

Unit III: Population and Poverty

Population growth in India - Demographic features of India - India's Population Policy – Trends in poverty in India - Poverty Eradication programme (IRDP, PMGAY, MGNREGA).

Unit IV: Food Security in India

Food Security - Food self sufficiency and Food security in India - State-wise area production and yield of food grains - Growth of India's food production in the world context and food security –Public Distribution System and Food security.

Unit V: Rural Credit in India

Sources of credit for Indian Farmers - Multi-agency Approach in Rural Finance –Land Development Banks - Short term rural credit - Long term rural credit- Lead Bank Scheme – Regional Rural Banks- NABARD and Rural credit - Cooperative Banks - Commercial Banks and Rural Credit.

Suggested topics for group discussion/ Presentation

1. Human Development Index (HDI) is a comprehensive measure of economic development
2. Water is an economic commodity
3. Integrated Rural Development Programme (IRDP) failed in India.
4. Targeted PDS is preferable to Universal PDS
5. Lead Bank scheme provides sufficient credit for agriculture in India.

Suggested Readings:

Text Books:

1. Ramesh Singh(2019), Indian Economy for Civil services, Universities and other
2. Examinations, McGraw Hill Education, New Delhi.
3. Misra and Puri, (2019), Sectoral Problems Of Indian, Economy, Himalayas Publishing House.
4. Rudder Datt and Sundaram, (2018), Indian Economy, S. Chand, New Delhi.

Reference Books:

1. Francis Cherunilam, (2019) International Trade and Export Management, Himalaya
2. Publishing House.
3. Uma kapila (Ed.) (2018), Indian Economy since independence, Academic Foundation, New Delhi, 29 th edition.

4. Gupta. K. R and Manoranjansharma (2018) , Indian Economic Policies and Data
5. McGraw Hill Publications
6. Abhijit, V. Banerjee et al. (2017), poverty and income distribution I India, juggernaut, New Delhi
7. Prakash B.A (2009) , The Indian Economy since 1991, Edited Book, Pearson Education New Delhi.

Web Sources:

1. <https://www.investopedia.com/terms/g/gross-national-income-gni.asp>
2. <https://en.m.wikipedia.org/wiki/Poverty>
3. https://en.m.wikipedia.org/wiki/Food_security

**DEPARTMENT OF BUSINESS ADMINISTRATION –
UG – CBCS – LOCF**

Title of the Paper: Business Management	Semester: V
Course Code: LUBBNM51	Contact Hours: 2hrs/w
	Credit:2

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the concepts related to business management
- implement planning and decision making
- analyze effective application of PPM knowledge to diagnose and solve organizational problems
- familiar with theories of motivation
- identify the concept of control and principles of co-ordination

Pre-required knowledge:

- ✓ Division of work
- ✓ Authority and Responsibility
- ✓ Unity of Command

Unit- I: Introduction to Business Management

The Development of Management Thought – Contributions of F.W. Taylor. Henri Fayol – Elton mayo and Mary Parker Follet.

Unit- II: Planning

Planning – Nature – Purpose – Steps – Types – Merits and Demerits of Planning – MBO.

Unit -III: Organising

Organising–Nature–Purpose–Departmentation–SpanofControl–Delegation–Centralisationand Decentralisation – Line and Staff – Committees. Staffing – Nature and Purpose of Staffing – Components of Staffing.

Unit -IV: Directing

Directing – Principles of Directing – Leadership – Motivation – Communication – Process of Communication – Barriers of Communication – Effective Communication.

Unit -V: Controlling

Controlling – Concept of Control – Methods of Controlling. Co-ordinating – Need – Principles – Approaches to Achieve Effective Co-ordination.

Suggested Topics / Practical Exercises:

The Learners are required to

- ✓ narrate the responsibilities of managers
- ✓ brief a business plan in their interested area
- ✓ analyze and understand the organizational needs
- ✓ discuss the traits of a successful leader
- ✓ co-ordinate the seminar conducted by the department

Suggested Readings:

i) Text Book:

1. Prasad.L.M. - Principles of Management

ii) Reference Books:

1. Harold Koontz and O'Donnel,(2011) Principles of Management. Newdelhi: S.ChandSons
2. Newman and Warrann, (2011) The Process of Management. Newdelhi: S.ChandSons
3. Peter F. Drucker, (2017). Practice of Management Newdelhi: S.ChandSons

4. LiouSA.Allen. *2014). Management and Organisation. Newdelhi: S.ChandSons
5. Dr.RubaGunaseelan and Dr.Kulandaisamy.V.(2011), Principles and Practice of Management. Newdelhi: S.ChandSons.

iii) Web Sources:

1. <http://www.kfupm.edu.sa> › library › BusinessElGar
2. <https://freepdf-books.com> › business-management-hand
3. <https://www.infobooks.org> › ... › Business Administration
4. <https://www.springernature.com> › ebook-collection › b...
5. <https://collegeteachers.com> › ebooks › introduction-to-b...

**DEPARTMENT OF COMPUTER APPLICATIONS –UG
– CBCS - LOCF - SF**

Title of the Course: Fundamentals of Computer	Semester: V
Course Code : LUBCNM51	Contact Hours: 2hrs/w
	Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the basics of computer.
- know the input and output devices in computer.
- understand the memory allocation and memory devices.
- gain the knowledge of basic concepts of internet and web browsers.

Pre – Required Knowledge:

- ✓ Basic Computer Knowledge
- ✓ Input and Output Devices
- ✓ Basics of Internet

UNIT I: Introduction to Computers

Definition and Characteristics – Functioning of a Computer –Generations of Computer – Hardware - Software.

UNIT II: Input Devices

Keyboard - Mouse – Trackball - Joystick – Digitizing Tablet – Scanners – Digital Camera - MICR – OCR - OMR - Touch Screen.

UNIT III: Output Devices

Monitor, Printers: Impact and Non-Impact printers.

UNIT IV: Memory

Primary memory: RAM and ROM. Secondary Memory : Floppy disk, Hard Disk & CD-ROM.

UNIT V: Internet Basics

World Wide Web – Search Engines – Web Browsers.

Suggested Topics for Group Discussion / Presentation

- ✓ Generations of Computer
- ✓ MICR and OCR
- ✓ Non-Impact Printers
- ✓ RAM and ROM
- ✓ Search Engines

Suggested Readings:

i) Text Book:

Donald H.Sanders ,**Computer Today** – McGraw Hill, 2nd Edition,1988.

ii) Reference Book:

Yaung Kaiseng, **Using the internet the easy way** – Minerva Publications, reprint 2003

iii) Web Sources:

1. <https://www.javatpoint.com/computer-fundamentals-tutorial>
 2. <https://www.tutorialsmate.com/2020/04/computer-fundamentals-tutorial.html?m=1>
 3. https://www.tutorialspoint.com/computer_fundamentals/index.htm
-

DEPARTMENT OF NCC – UG - CBCS - LOCF
PART IV - NON MAJOR ELECTIVE

Title of the paper: NCC - 1	Semester: V
Course code: LUNCNM51	Contact Hours: 2hrs/w
	Credits: 2

Course Learning Outcomes

On Completion of this Course, the students are able to

- outline the organizational structure and dynamics of NCC
- elaborate various aspects of National Integration
- admire the braveness of Indian war heroes
- illustrate the functioning of Civil defense
- apply the principles of First Aid during emergencies

Pre-required Knowledge:

- ✓ Understanding about NCC organization.
- ✓ Understanding the Military History and Civil Defence.
- ✓ Skills in Disaster Management, First Aid and to inculcate Patriotism through national Integration.

Unit – I: NCC-Overview

NCC Organization – Levels (From Company to Directorate), History of NCC Organization, Role of NCC in India, Division of NCC, Motto and Cardinal Points – NCC Song.

Unit – II: National Integration

National Integration – Meaning – Motto – Importance – Components – Factors affecting National Integration - Religion, Culture and Heritage of India – Challenges and threats to National Integration – Contribution of NCC to National Integration.

Unit – III: Military History

Military History – Basic Organization of Indian Armed Forces – Biographies of Renowned Generals (in brief) – Field Marshal K M Cariappa, Field Marshal SHFJ Maneksha, Marshal of the Air Force Arjun Singh – Famous Battles / Wars of India – Indo-Pak war 1971 & Kargil war 1999.

Unit – IV: Civil Defense and Disaster Management

Civil Defense and Disaster Management – Civil defense Organization and its duties – Aid to Civil authorities – Organization of Home guard – Types of emergencies / Natural disasters – Fire Services and Firefighting – Traffic Control during disaster under police supervision – Assistance during Natural Calamities: Flood/Cyclone/Earth Quake/Accident etc. – Collection and Distribution of Aid Materials.

Unit –V: First Aid

First Aid – Structure and Functioning of a human body – Hygiene and Sanitation – Physical and Mental health – Infectious, Contagious diseases and its prevention Wounds and Fractures.

Suggested Topics/ Practical Exercises

- knowing higher officials of NCC in National and State level.
- applying knowledge on National Integration in challenges.
- recognise the techniques in wars like Indo-Pakistan war and Kagil war etc.,
- apply the role of NCC in disasters.
- finding the right First Aid treatment in accidents.

SUGGESTED READINGS:

i) Text Books:

1. Asthana A K, Brigadier (2015), Commandant, Precis – Kamptee.
2. NCC Guide – Army Wing, (2010). Major R. Ramasamy, Karur, Priya Publications.
3. Cadets hand book (2018) -Common subjects for SD/SW, OTA Training Materials, Kamptee.

ii) Reference Books:

1. Specialized Subject Army (2018). Govt. Of India Press, New Delhi.

2. Precis, (2009). Published by Officer Training School, Kamptee
3. Cadet's diary, Published by cadets' center, Chennai, 2000.
4. NCC: Handbook of NCC cadets,(2015). R. Gupta, Ramesh Publishing House
5. Lt. Saravanamoorthy. S.N,A hand book of NCC-Army wing (2015), Jayalakshmi publications.

iii) Web sources

1. <https://indiancc.nic.in/>
2. https://play.google.com/store/apps/details?id=com.chl.ncc&hl=en_IN&gl=US
3. <https://joinindianarmy.nic.in/default.aspx>
4. <https://www.joinindiannavy.gov.in/>
5. <https://indianairforce.nic.in/>

DEPARTMENT OF COMMERCE – UG – CBCS - LOCF

Course Title: Special Accounts	Semester: VI
Course code: LUCOCT61	Contact Hours: 5hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- prepare accounts of holding companies
- prepare the accounts of banking companies
- explain the insurance company's features and their accounting preparation
- explain the difference between capital account and general balance sheet
- analyse the various methods of inflation accounting

Pre-required knowledge:

- ✓ Meaning of holding and subsidiary company
- ✓ Provisions and Rebate on bills discounted
- ✓ Insurance company and their revenue process

Unit- I:Holding Company Accounts

Preparation of Consolidated Balance sheet – Cost of Control - Minority Interest – Revaluation of Assets and Liabilities.

Unit- II: Banking Company Accounts

Accounting treatment – Income Recognition –Asset Classification & Provision for Doubtful Debts – Rebate on Bills Discounted – Preparation of Profit and Loss Account & Balance sheet.

Unit- III: Insurance Company Accounts

Introduction – Life Insurance – Accounts of Life Insurance Business – Revenue a Account & Balance sheet – Determination of Net Liability – Ascertainment of Profit & Loss – Accounts of General Insurance Business - Accounting Treatment – Revenue Account – Profit & Loss Account & Balance sheet.

Unit- IV: Double Account System

Meaning – Double Entry System Vs. Double Account System – Advantages – Replacement of an asset (Simple Problems Only).

Unit- V:Inflation Accounting

– Meaning – Limitations of Historic Accounting – Methods of Accounting for Price Level Changes – Current Purchasing Power Accounting – Current Cost Accounting (simple Problems Only) – Human Resource Accounting(Theory Only) – Meaning – Approaches – Assumptions – Methods – Social Responsibility Accounting(Theory Only) – Meaning – Needs.

Suggested Topics / Practical Exercise:

The learners are required to:

- ✓ prepare a liquidators statement of a company for your assumed information.
- ✓ examine the operational and financial performance of banking company.
- ✓ prepare financial statements of insurance companies using appropriate software.

- ✓ submit the report on replacement of assets by public utility services.
- ✓ analyse the wholesale price index.

Suggested Readings:

i) Text Books:

1. Arulanandam, A. & Raman, K.S. (2019). Advanced Accountancy. Mumbai: Himalaya Publishing Home.
2. Pillai and Bhagavathi R.S.N. & Uma. (2018). Advanced Accounting, New Delhi:S.Chand Company Ltd,
3. Goyal, V. K., & Goyal, R. (2018). Corporate Accounting. New Delhi: Phi Learning.

ii) Reference Books:

1. Jain & Narang, S.P. (2016), Advanced Accounts, Ludiana, Kalyani Publishers,
2. Maheshwarai S.N. & S.K. Maheshwari (2016). Advanced Accountancy, New Delhi:Vikas Publishing House (P) Ltd,
3. Gupta.R.L. &Radhaswamy, S.C. Gupta (2018). Advanced Accountancy, New Delhi:Sultan Chand & Sons,
4. Reddy T.S &. Murthy, A., Gupta, S.C (2020). Advanced Accountancy, New Delhi:Sultan Chand & Sons,

iii) Web-Sources:

1. <https://www.finance.gov.au/publications/resource-management-guides/guide-appropriations-rmg-100/special-appropriations-special-accounts>
2. <https://www.icaew.com/library/library-collection/ebooks/accounting>
3. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>

Title of the Paper: Income Tax Law and Practice – II
Course code:LUCOCT62

Semester: VI
Contact Hours:5hrs/w
Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- gain knowledge in clubbing of income and set off and carry forward of losses;
- familiar over the provisions relating to assessment of individuals and Hindu undivided family and tax liability;
- familiar over the provisions relating to assessment of Partnership Firms, Association of Persons and Joint Stock companies and tax liability;
- gain knowledge about return of income.
- be familiar with allowable deductions and collection of tax at source and e-filing.

Pre-required knowledge:

- ✓ Heads of income
- ✓ Gross Total Income and Net taxable income
- ✓ Maximum limit for deductions under various sections

Unit- I : Set off and Carry forward and Deductions

Clubbing of income – Set off and Carry Forward of Losses
 – Deductions from Gross Total Income – Deductions under Sections 80 C – 80 U.

Unit- II: Assessment of Income of Individuals and Hindu Undivided Family

Assessment – Individual – Hindu Undivided Family – Taxable Income – Tax Liability.

Unit- III: Assessment of Income of Partnership Firm, AOP and Companies

Assessment – Partnership Firms, Association of Persons and Joint Stock Companies – Taxable Income – Tax Liability.

Unit- IV: Return of Income

Return of Income – Submission of Return of Income – Return of Loss – Belated Return – Revised Return – e-filing – Procedure for Assessment – Self Assessment – Reassessment – Best Judgment Assessment – Ex-Party Assessment – Rectification of Mistakes – Reopening of Assessment.

Unit- V: Deduction and Collection of Tax at Source

Deduction and Collection of Tax at Source – Deductions at Source and Advance Payment– Tax Refunds - Income Payable 'Net of Tax'- Consequences of Failure to Deduct or Pay Tax – Tax Credit Certificate – Tax Clearance Certificates.

Note: 1. Amendments up to six months prior to the date of examination shall be taken into account

2. The questions be asked in the ratio of **80%** for problems and **20%** for theory.

Suggested topics/Practical Exercises:

The Learners are required to

- ✓ visit auditor's office to acquire knowledge about various business firms
- ✓ calculate the assessment of individuals, HUF,
- ✓ prepare the assessment of partnership firm, AOP and Company
- ✓ compute the e filing of income tax return and e filing
- ✓ calculate TDS and TCS

Suggested Readings:

i) Text Book:

Reddy, T.S.&Hari Prasad Reddy, Y. (2021). Income Tax Theory Law & Practice. Chennai: Margham Publication.

ii) Reference Books:

1. Vinod K. Singhania. (2021). Students Guide to Income Tax. Delhi: Taxmann Publishing House.
2. Mehrotra, H.C. (2021). Income Tax Law & Practice. Agra: Sahitya Bhavan Publications.
3. Dinkar Pagare. (2021). Income Tax Law & Practice. New Delhi: Sultan Chand & Sons.
4. Bhagavathi Prasad. (2021). Income Tax Law & Practice. New Delhi: Bharath Publishing House.

iii) Web-Sources:

1. <https://taxguru.in/income-tax/clubbing-of-income-under-the-income-tax-act-1961.html>

2. https://static.careers360.mobi/media/uploads/froala_editor/files/Aggregation-of-Income-Set-off-and-Carry-Forward-of-Losses.pdf
3. <https://vakilsearch.com/blog/7-types-of-income-tax-assessments-you-need-to-know/>
4. <https://egyankosh.ac.in/bitstream/123456789/66991/1/Unit--16.pdf>
5. [https://www.shahucollegelatur.org.in/Department/Study material/comm/mcom1yr/2.%20assessment%20of%20partnership%20firm.pdf](https://www.shahucollegelatur.org.in/Department/Study%20material/comm/mcom1yr/2.%20assessment%20of%20partnership%20firm.pdf)

Title of the Paper: Project	Semester: VI
Course Code: LUCOPJ61	Contact Hours: 5hrs/w Credits: 4

1) Project Objectives

- To develop practical ability in practice.
- To widened the critical knowledge with the help of practical knowledge.
- To utilize practical knowledge at workplaces.

2) Project Formulation Method

Student can choose one option method from the given below

1. With the help of Project guide student can choose the project name from the given list of subjects by Project guide.

or

2. With the own consideration, thinking and ide as can propose the name of project to Project guide.

3) Proposal Formulation-Synopsis

The Synopsis of the Project should be prepared in consultation with the 'Project Guide'.

It should be OF800-1000words.

Points to be covered in Project Synopsis

A. Project Title:-

- 1) Rationale of the study
- 2) Objectives of the Study
- 3) Research Methodology
 - a. Hypothesis Statement
 - b. Data Collection (Primary or Secondary Data Sources, or both)
 - c. Sampling(No.of Samples)(If applicable)
 - d. Research Instrument
 - e. Sampling Type
 - f. Area of study
 - g. Period of study
 - h. In case of Primary data, its Statistical Analysis or Data Analysis has to be done with the help of following formula. (Graphical representation of this is required)
- 4) Expected Contribution of the Study
- 5) Limitation of Study
- 4) Project Work is of total 100marks
 - Project Work- 60 Marks
 - Viva-Voce- 40Marks
- 5) Details of the Project Work
 1. The project work must be compulsorily in typed form.
 2. The Researcher must submit 3Blue Color Spiral Bindings Copies of Final Project.
 3. Project work Pages-35-40 pages (8,000– 10,000 words)
 4. A₄ Executive Bond Paper
 5. Font Name-Times New Roman
 6. FontS ize-12size
- 6) Final Project Report must be presented in the following order.

1. Title Page
2. Head of the Department Certificate
3. Declaration
4. Acknowledgement
5. Synopsis
6. Index
7. Introduction, Company and Industry Profile
8. Research Methodology
 - a. Type of Research
 - b. Research Objectives
 - c. Hypothesis Statement
 - d. Sources of Data(Primary and Secondary)
 - e. Research Instrument
 - f. Sample Design (Sampling Technique, Sample Size, Area of Study, Period of Study)
 - g. Data Presentation, Findings and Interpretations
9. SWOT analysis
10. Conclusions and Recommendations
11. Contributions and Limitations of the Study
12. Annexure:- Questionnaire (if applicable)
13. Bibliography
14. Glossary

7. Submission

Project should be submitted before the last working day of every academic year.

After the last date, project will not be accepted for the current academic year.

8. At any given time, a supervisor may give guidance to a maximum of 10 students.
9. The student should submit the original work of Project. It should not be copied for many sources.

Title of the Paper: Entrepreneurship Development	Semester: VI
Course Code: LUCODS61 Contact Hours: 4hrs/w	Credit: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the concept of entrepreneur.
- identify the problems faced by women entrepreneurs.
- identify the various institutional support to the entrepreneur.
- advocate for subsidy and incentives to be received from the Government.
- prepare the project reports.

Pre - required knowledge:

1. Entrepreneurship
2. TIIC and SFC
3. Project Report

Unit- I: Entrepreneurship

Concepts - Definitions - Entrepreneur - Qualities - Types - Factors affecting entrepreneurial growth

Unit- II: Women Entrepreneur

Definition - Types - Men Entrepreneur Vs. Women Entrepreneur - Problems faced by women entrepreneurs.

Unit-III: Institutional support to Entrepreneurs

TIIC-SFC - SIDCO - SIDBI - DIC.

Unit- IV: Incentives and Subsidies

Subsidized Services - Subsidy for Market - Seed Capital Assistance.

Unit- V: Project Report

Definition - Characteristics - Contents - Guidelines - Format.

Suggested Topics/Practical Exercises:

The Students are required to

- ✓ list the various factors affecting entrepreneurial growth.

- ✓ explain the steps to overcome the problem face by women entrepreneur.
- ✓ name any two financial institutions supporting entrepreneurs to grow in Tamilnadu.
- ✓ cite examples for grow of business using Seed Capital Assistance / Scheme.
- ✓ draw a project report for a new business concern.

Suggested Readings:

(i) Text Books:

1. C.B.Gupta. (2018). Entrepreneurship Development. New Delhi: Sultan Chand and Sons.
2. Gordon.E.and Dr. Natarajan.K.(2019). Entrepreneurship Development. Mumbai: Himalaya Publishing House.

(ii) Reference Books:

1. Gupta.C.B. & Srinivasan.N.P. (2018), Entrepreneurship Development. New Delhi: Sultan Chand and Sons.
2. Khanka.S.S. (2018). Entrepreneurial Development. New Delhi: S.Chand& Company Ltd.

(iii)Web-Sources:

1. www.msme.com
2. www.tiic.in
3. www.sidbi.in

Title of the Course: Business Environment	Semester: VI
Course Code: LUCODS62	Contact Hours: 4hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the concept, significance and changing dimensions of Business environment.
- incorporate the concept of Corporate Governance and Social Responsibility of Business.
- gain insights on role of economic systems, economic planning, public sector and development banks, economic reforms, liberalization and its impact on business.

- understand impact of natural environmental factors on the Business Policies and decisions.
- understand competitive advantage through technological developments in Business.

Pre-required Knowledge:

- ✓ Constitution of India
- ✓ Economic Policies and Reforms
- ✓ Agreements by India towards Climate targets

Unit- I: An Overview of Business Environment

Introduction to Business Environment – Nature and Scope of Business – Concept and Characteristics of Business – Objectives and Uses of Study of Business Environment – Types of Business Environment – Micro Environment – Macro Environment – Environmental Analysis.

Unit- II: Political, Legal, Social and Cultural Environment

The Constitutional Environment – Legal Environment – Demographic Environment - Culture & Business – Business and Society – Social Responsibilities of Business – Corporate Governance.

Unit- III: Economic Environment

New Industrial Policy – An overview of Industrial Policy – Industrial policy 1991 – recent changes in industrial licensing – privatization of public sector undertakings – arguments for and against privatization – Foreign Direct investment – forms – merits – demerits – government policy on foreign capital – Multinational Corporation in India.

Unit-IV: Natural Environment

Natural Environment: Meaning and Components of Natural Environment - Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index.

Unit- V: Technological Environment

Technological Environment: Meaning, Factors Governed and Impact of Technological Environment, Technology as a

source of competitive advantage, Impact of technology on Globalisation.

Suggested Topics/Practical Exercises:

The learners are required to

1. write a report on tools for scanning the Business Environment.
2. submit report on recent changes in laws and regulations impacting business firm.
3. discuss the privatization of any public sector companies and its impact.
4. discuss the India's progress towards its climate pledge and its impact on business.
5. list out new technologies used in business.

Suggested Readings:

i) Text Books:

1. Gupta, C.B. (2018). Essentials of Business Environment. New Delhi: Sultan & Chand Publications.
2. Dhanabhakiam, M.,& Kavitha, M. (2014). Business Environment. Chennai: Vijay Nicole Imprints Private Ltd.
3. Sankaran, S. (2013). Business Environment. Chennai: Margham Publications.

ii) Reference Books:

1. Cherunilam, F. (2017). Business Environment: Text and cases. New Delhi:Himalaya Publishing House Pvt. Ltd.
2. Sloman, J.,& Sutcliffe, M. (2013). Economics for Business (3rd Edition.).New Delhi: Pearson Education.
3. Dhingra, I. C.,& Dhingra, N. (2014). Concise Business Environment (1stEd.). New Delhi: Book Age Publications.
4. Fernando, A. C. (2011). Business Environment. New Delhi: Pearson Education.

iii) Web-Sources:

1. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Environement.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf
3. <https://www.ddegjust.ac.in/studymaterial/mcom/mc-103.pdf>
4. https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Business_Envi.pdf
5. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf
6. https://www.icsi.edu/media/webmodules/publications/BEE_Final_11.7.2014.pdf

Title of the Paper: Financial Management	Semester: VI
Course Code: LUCODS63	Contact Hours: 4hrs/w
	Credit: 3

Course Learning Outcomes:

On completion of the course, the students are able to

- distinguish between profit maximization and wealth maximization.
- analyse the determinants of capital structure.
- make investment decisions.
- calculate working capital requirements of an organisation.
- be an expert in making decision relating to dividend policy.

Pre-required knowledge:

- ✓ Business Finance
- ✓ Capital Structure
- ✓ Dividend

Unit- I: Financial Management

Meaning - Nature - Scope - Objectives - Functions - Profit Maximisation Vs. Wealth Maximisation - Role and responsibilities of a finance manager.

Unit- II: Financing Decisions

Capitalisation - Over and Under Capitalisation. Capital Structure - Determinants of Capital Structure - Optimum Capital Structure - Leverages Analysis.

Unit- III: Investment Decisions

Planning and control of capital expenditure - Capital Budgeting - Appraisal Methods Traditional Methods - Pay-Back Period - Average Rate of Return - Discounted Methods - Net Present Value - Internal rate of return - Profitability Index - Risk Analysis.

Unit- IV: Working Capital Management

Working Capital - Meaning - Types - Concept - Need And Influencing Factors - Estimation of Working Capital Requirements - Cash Management - Receivables Management - Inventory Management.

Unit- V: Dividend Policy Decision

Dividend-Definition - Forms of Dividend -Determinants of Dividend Policy - Dividend Theories - Walter's Approach - Modigliani and Miller's Approach - Stability of Dividend.

Suggested Topics/Practical Exercises:

The Students are required to

- ✓ differentiate profit maximization and wealth maximization.
- ✓ draw a capital structure with imaginary figures.
- ✓ explain the importance of Present Value (PV) in preparing capital budgeting.
- ✓ estimate working capital requirements of the business with proposed figures.
- ✓ apply any dividend theory / approach applicable to the particular business.

Suggested Readings:

(i) Text Books:

- 1) Dr. Murthy. A. (2020). Financial Management. Chennai: Margham Publications.
- 2) Dr.Maheshwari.S.N. (2020). Financial Management. New Delhi: Sultan Chand & Sons.

(ii) Reference Books:

- 1) Khan.M.Y. &Jain.P.K. (2020). Financial Management. New Delhi: Mcgraw Hill Publishers.
- 2) PandeyI.M. (2020). Financial Management. New Delhi: Vikas Publishing House (P) Ltd.
- 3) CA. Ramagopal.C. (2016). Financial Management, New Delhi: New Age Publishers (P) Ltd.
- 4) Prasanna Chandra (2020). Financial Management. New Delhi: Mcgraw Hill Publishers.

(iii) Web Sources:

1. www.icai.ac.in
2. www.icwai.ac.in
3. www.moneycontrol.com

Note: The Questions be asked in the ratio of 60% for problems and 40% for theory

Title of the Course: Investment Management	Semester: VI
Course Code: LUCODS64	Contact Hours:4hrs/w
	Credit: 3

Course Learning Outcomes:

On completion of the course, the students are able to

- be knowledgeable about the investment.
- gain knowledge on the new issue market.
- describe the evaluation of stock exchange.
- know about the fundamental analysis.
- be expert in technical analysis.

Pre-required Knowledge:

- ✓ Investment avenues
- ✓ Formation of share capital
- ✓ Evaluating securities

Unit- I: Meaning and Scope.

Meaning – Definition - Characteristics of investment - Principles of investment - Types of investors - Kinds of investments-stages in investment- Investment Vs Speculations.

Unit-II: New Issue Market

Introduction – Underwriters – Methods of marketing – Functions of new issue market - Players in the new issue market.

Unit- III: Stock Exchanges

Introduction – Meaning – Recognized stock exchanges - Trading mechanism in stock exchanges - Regulations of trading – SEBI and free pricing.

Unit- IV: Fundamental Analysis

Security analysis – Functional approach – Economic forecasting – Forecasting techniques – Industry: Life cycle – Ratios for the investor.

Unit- V: Technical Analysis

Timing of investment decisions – Technical indicators – Tools of technical analysis – Efficient market hypothesis – Basic principles – Simulation test.

Suggested Topics/ Practical Exercises:

The learners are required to

- ✓ narrate the role of investors
- ✓ explain the functions of new issue market.
- ✓ explain the regulation of stock exchange.
- ✓ evaluate the fundamental analysis.
- ✓ discuss the technical analysis.

Suggested Readings:

i) Text Books.

1. Dr..Natarajan..L.(2019). Investment Management, Chennai: Margham Publication.

2. Dr.Punit-havathy Pandian, (2020). Security Analysis and Portfolio Management Delhi: Vikas Publishing House (P) Ltd.
3. Preethi Singh, (2020). Investment Management, Mumbai: Himalaya Publishing House.

ii). Reference Books.

1. Rustagi. Dr.R.P.(2020). Security Analysis and Portfolio Management. Chennai: Sultan Chand & Sons.
2. Bhalla Dr. V.K.(2019). Investment Management, Chennai: S.Chand Company.
Gorden.E. and Dr.Natarajan, K.(2020). Financial Market and Services Mumbai: Himalaya Publishing House.
3. Shashi. K Gupta and Rosy Joshi(2020). Security Analysis and Portfolio Management, Ludhiyana: Kalyani Publishers.
4. Dr..Kevin. S.(2019). Security Analysis and Portfolio Management, New Delhi: Prentice Hall of India.

iii) Web-Sources:

1. <http://www.himpub.com/documents/Chapter1893.pdf>
2. <https://backup.pondiuni.edu.in/sites/default/files/investment%26portfolio-260214.pdf>
3. https://ebooks.lpude.in/commerce/mcom/term_3/DCO M504_DMGT511 SECURITY_ANALYSIS_AND_PORTFOLIO_MANAGEMENT.pdf
4. <https://nptel.ac.in/courses/110/105/110105121/>
5. <https://nptel.ac.in/courses/110/105/110105035/>

Title of the Paper: Subject for Competitive Examination Semester: VI
Course Code : LUCODS65 Contact Hours: 3hrs/w Credit: 3

Course Learning Outcomes:

On completion of the course, the students are able to

- acquire knowledge at national and state level events.

- list the fundamental rights on the Indian Constitution.
- identify the physical, social and geography of Tamil Nadu.
- compare and contrast civilization of India.
- narrate the social problems of Indian Economy.

Pre-required knowledge:

- ✓ Source of Current events
- ✓ Indian Constitution
- ✓ Five-Year plan Models

Unit-- I: Current Events /Affairs

Events relating to National and State level – Diary of Events – National symbols–Eminent personalities and places– Sports – Books and Authors – Welfare system of Government –Latest Economic Issues.

Unit--II: Indian Politi and Governance

Indian Politi–Fundamental Rights– Political System – Panchayat Raj – Public Policy –Centre State relationship – Election.

Unit--III: Geography

Indian Geography–Physical–Social–Economic– Geography of India and Tamil Nādu.

Unit-- IV: History

Indian History – Ancient–Medieval–Modern History– History of South India Indus Valley–Civilization–Guptas –Delhi sultan–Mughals and Maratias–Indian culture–Unit-y in diversity–Race, language and Custom

Unit--V: Indian Economy

Five-year plan models – Planning commission and Niti Ayog – Sources of revenue–Finance commission–Economic Trends – Social problems (Population, Education, Employment, Health and Poverty).

Suggested Topics/Practical Exercises:

The learners are required to

- ✓ list any five latest books and author on current affairs

- ✓ discuss the outcome of recent elections in India
- ✓ highlight the geography of Tamil Nadu
- ✓ enumerate the Indian culture and its features
- ✓ analyze the Indian five years plans

(i) Text Books:

Class 6th to Class 12 State Council for Education, Research and Training (SCERT) Books. Government of Tamil Nadu. Chennai. 2022.

(ii) Reference Books:

1. Palani Kumar, V. 2022. Study Material by Kaniyan IAS Academy, Madurai.
2. Venkatesh. Adhitya IAS Academy. 2022.
3. Sura's Guide for TNPC Examination. Chennai. 2022
4. Sakthi's Guide for TNPC Examination. Chennai. 2022

(iii) Web Sources:

1. www.SCERT.org
2. www.TNPSC.com
3. www.kaniyanbooks.in

Course Title: Salesmanship	Semester: VI
Course Code: LUCODS66	Contact Hours: 3hrs/w
	Credits: 3

Course Learning Outcomes:

On the completion of the course, the students able to

- identify the various career paths available to professional salespersons
- do strategies for successful time management and organization in selling.
- analyse and define strategies for expanding customer relationships.
- examine the impact of advertisement in promotion of sales
- evaluate the performance of consumer forum in India

Pre-required knowledge:

- ✓ Role- play of a sales person
- ✓ Promotional methods
- ✓ Advertising and their importance

Unit- I: Introduction

Meaning – Nature – Importance – Duties Responsibilities of Salesman – Qualities of a good salesman – Types of salesman – Recruitment of salesman – Tools for selection.

Unit- II: Training

Meaning- Methods of training – Remuneration to Salesman – Essentials of good remuneration plan – methods.

Unit- III: Sales organization

Meaning – Types of sales organization – Sales manager- Importance – Quality of sales manager duties and responsibilities – Sales promotion – Objectives – aggressive selling methods.

Unit- IV: Advertising

Meaning – Advantages — types – preparation of advertisement copy – Advertising agency – Criticism.

Unit- V: Consumerism

Meaning - Consumer movement – consumer movement in India.

Suggested Topics / Practical Exercise:

- ✓ Discuss the traits required for a sales person
- ✓ As a trainee, what will be your requirement before training
- ✓ Narrate the sale promotional steps taken by business unit-s nearby your locality.
- ✓ Select a suitable advertisement system in your proposed business
- ✓ Describe the functions of any two consumer forum in Tamilnadu.

Suggested Readings:

i) Text Books:

1. Gupta, C.B.(2015). Salesmanship & Advertising. New Delhi: Sultan Chand & Sons.
2. Saravana Vel.P. (2018). Modern Advertising,. Chennai: Margham Publications.

ii) Reference Books:

1. Rajan Nair. (2018). Marketing Management New Delhi: Sultan Chand and sons,
2. Pillai and BagavathiR.S.N,(2018). Modern Marketing, New Delhi: S Chand Co Ltd
3. Philip Kotler. (2016). Armstrong Principles of Marketing, India: Pearson Books.

iii) Web-Sources:

1. <https://www.marketing91.com/salesmanship/>
2. <https://www.yourarticlelibrary.com/salesmanship/salesmanship-definition-importance-duties-and-types/50988>
3. <http://www.himpub.com/documents/Chapter875.pdf>
4. <https://hbr.org/2006/07/what-makes-a-good-salesman>

Title of the Paper: Goods and Services Tax

Semester: VI

Course Code: LUCOSE61 Contact Hours: 2hrs/w

Credits:2

Course Learning Outcomes:

On completion of the course, the students are able to

- explain the scope of GST.
- cite examples for Subsuming of Taxes through GST.
- demonstrate the features of GST Act.
- describe the Exempted goods and services under GST.
- calculate Input Tax Credit.

Pre-required Knowledge:

- ✓ Importance of tax
- ✓ Genesis of tax system in India

- ✓ Goods and services

Unit-- I: Introduction

Meaning of GST – Definition – Objectives of GST – Features of GST – Scope of GST – Advantages of GST – Subsuming of Taxes – Benefits of GST

Unit--II:Types and Definitions of Terms under GST

Types of GST –.Aggregated turnover – Adjudicating Authority – Agent – Goods – Business – Capital goods – Casual taxable person.

Unit--III: GST Council

Creation of GST Council – Need and features of Council – Structure of the Council – Duties of Council

Unit--IV: Registration and Exempted under GST

Registration under GST – Forms under Registration – Exempted goods and services.

Unit--V: Types of Assessment

Input tax credit – Assessment – Definition – Types of Assessment – Simple problems of GST calculations.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ describe the features and scope of GST.
- ✓ distinguish the types of GST with example.
- ✓ give examples for aggregate turnover and capital goods.
- ✓ submit appropriate documents to be furnished in GST Returns.
- ✓ calculate the Input Tax Credit for his imaginary business transactions.

SUGGESTED READINGS:

i) Text Book (Latest Editions Relevant to the Current Assessment Year)

Balachandran, V. (2021). GST & Customs Law. New Delhi: Sultan & Sons Educational Publishers.

GhousiaKhaton, Naveen Kumar, C.M. &Venkatesh S.N. (2017). Goods and Service Tax. Mumbai: Himalaya Publishing House.

ii) Reference Books (Latest Editions Relevant to the Current Assessment Year)

1. Reddy, T.S. & Y. Hariprasad Reddy, Y. (2021). Indirect Taxes Law and Practice, Chennai: Margham Publications.
2. Viswanathan, B. (2016). Goods & Services Tax (GST) in India, Chennai: New Century Publications.
3. Vinay Kumar Srivastava and YashwantSinha. (2020). Indirect Tax Reform in India: 1947 to GST and Beyond. New Delhi: SAGE Publications Pvt. Ltd.

ii) Web-Sources:

1. https://icmai.in/upload/Students/Syllabus2016/Workbook/March2019/New_Edition/Work_Book_Paper18.pdf
2. <https://www.cbic.gov.in/resources//htdocs-cbec/gst/GST-Concept%20and%20Status01072019n.pdf>
3. https://dor.gov.in/sites/default/files/GST_FAQ.pdf

Title of the Course: Export-Import Procedures

Semester: VI

Course Code: LUCOSE62 Contact Hours: 2hrs/w

Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- know about the schemes in Export-import policy.
- be familiar on Import-Export procedures.
- maintain export documentation
- prepare letter of credit.
- be good at maintain import documents.

Pre-required Knowledge:

- ✓ The basic concepts of export and import procedures
- ✓ Documents involved in export and import.
- ✓ Importance of international business.

Unit--I: Export and Import

Export-Import Policy: 2014-2019 Export-Import, Policy – Aims – Schemes – Highlights.

Unit-- II: Export Procedures

Export order – Consignment – Receiving an order – Packing and Marketing – Shipping order – Customs formalities.

Unit--III: Export Documentations

Export Documentation – Documentation – Letter of Credit – Credit documentation- Insurance documents and other documents.

Unit--IV: Import Procedures

Importing through indent house – Obtaining Import Licenses – Terms used in quoting prices.

Unit- - V: Import Documentations

Documentation – Documents for Port and Customs clearance – Insurance documents – Finance and all other documents.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ highlight Import-Export policy of India.
- ✓ narrate the customs formalities.
- ✓ list the insurance documents involved in export.
- ✓ explain the import procedures.
- ✓ give the list of documentation for port and customs.

Suggested Readings:

i) Text Books:

1. Khushpat S. Jain, (2019). Export Import Procedures and Documentation, Mumbai: Himalaya Publishing House.
2. L. Natarrajan, (2020). International Marketing, Chennai: Margham Publications, Chennai.

ii) Reference Books:

1. Varshney & Batacharya, (2019). International Marketing, New Delhi: Sultan Chand & Sons.
2. Francis Cherunilla, (2020). International Marketing, Mumbai: Himalaya Publishing House.
3. B.S. Rathor & J.S. Rathor, (2019). International Marketing, Mumbai: Himalaya Publishing House.
4. Raymond A. Noe and Amitabh Deo Kodwani, (2018). Training and Development. Chennai: Mc Graw Hill Education.

iii) Web-Sources:

1. https://www.pdfdrive.com/insurance-handbook-insurance-information-institute_e12087750.html (Insurance procedure)
2. <https://www.slideshare.net/sabzdavid/export-import-procedure-and-documentation>
3. <https://www.slideshare.net/AMIRKHAN314/import-export-documentation-67556117>
4. <https://examupdates.in/export-import-procedures-and-documentation-book/>
5. <https://www.perlego.com/book/727926/exportimport-procedures-and-documentation-pdf>

DEPARTMENT OF ENGLISH – UG – CBCS-LOCF

Title of the Course: COMMUNICATIVE ENGLISH –II	Semester: VI
Course Code: LUENNM61	Contact Hours: 2hrs/w Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the role of communication in personal and professional success
- have comprehensive application- knowledge of appropriate communication strategies
- apply appropriate communications skills across settings and purposes

- respond effectively to various communicative demands
- build and maintain healthy and effective relations by demonstrating appropriate and professional ethical behavior.

Pre-required Knowledge:

- Fundamental Grammatical Competence
- Working Vocabulary and Spoken idioms
- Different strategies and barriers of effective communication

Unit I: Listening

A Discussion between two friends, Booking accommodation at an outstation Hotel, Enquiring about Flight, Getting an appointment for interview over phone, At the Library, Between a brother and sister, Attending a career guidance Fair – About Medical Transcription, About call Centre, Option in Higher Education.

Unit II: Speaking- I

Asking for information, Asking for someone's opinion, Asking if someone is sure, Asking someone to say something again, Checking that you have understood, Asking whether someone knows, Asking about Starting conversation with a Stanger.

Unit III: Speaking –II

Leaving someone for a short time, Ending a conversation, Asking possibility, Asking about preference , Asking if someone is about to do something , Asking if someone agrees, Asking if you are obliged to do something, Describing something , Some useful expressions.

Unit IV: Writing

Writing Essays, Writing Advertisements and posters, Writing Reports, Summarizing and Outlining, Information Transfer Exercise, Dialogue Writing.

Unit V: Professional Skills

Negotiating, Body Language, Group Discussion, Seminar and Public Speaking.

Suggested Topics for Presentation:

- Difference between acceptable and unacceptable sentences in English.
- Appropriateness, grammaticality and acceptability of the English language.
- To assist the students in learning the concepts of register, style and jargon as well as the various varieties of English.
- Application and use various kinds of jargons and register as per context.
- Preparing situational dialogues

Suggested Readings:

i)Text Books:

1. JayashreeBalan, *Spoken English*.Vijay Nicole Imprints Pvt. Ltd, Chennai , 2006.
2. G.Radhakrishnan Pillai and K. Rajeevan.*Spoken English For You*. Emerald Publishers, Chennai ,2002.

ii)Reference Books:

1. M.N.K.Bose. *Better Communication in Writing*, New Century Book House (P) Ltd, Madras, 2004.
2. T. M. Farhathullah. *Communication Skills for Under Graduates*. R.B.A. Publications, Chennai.

iii)Web Sources:

1. [https:// www.nyp.org/blog/2012/11/28/11-great-free-websites-practice-English](https://www.nyp.org/blog/2012/11/28/11-great-free-websites-practice-English)
2. [https:// www.Spoken English practice.com/ learn-english-speaking-online](https://www.Spoken English practice.com/ learn-english-speaking-online)
3. <https://global-exam.com/blog/en/general-english-what-are-best-websites-tolearn-english/>

DEPARTMENT OF ECONOMICS – UG – LOCF – SF

Title of the Course: Economics for Competitive

Examinations- II

Semester: VI

Course Code:

Contact Hours: 3

Credits: 3

Course Learning Outcomes

On completion of the course, the students are able to

- competently appear for the competitive examinations.
- analyse consumer and producer behaviour.
- understand the theory of employment and theory of Demand for money.
- compare the growth models and demonstrate the various measures of economic development.
- evaluate the performance of Indian economy.

Pre- required Knowledge

- Consumer behaviour analysis

Micro foundations of Macro economics

- Factors determining Economic development and the functioning of Fiscal sector

Unit I: Micro Economic Analysis

Cardinal Utility Analysis - Ordinal Utility Analysis - Theory of Production : Law of variable proportions - Law of returns and Law of returns to scale - Isoquant - Theory of Value : Pricing under market structures - Marginal Cost Pricing - Peak Load Pricing.

Unit II: Macro Economic Analysis

Determination of output and employment : Classical approach - Keynesian approach. Demand for money : Fisher approach - Cambridge versions - Keynesian approach. Supply of Money : Determinants - High-powered money - Money Multiplier.

Unit III: Development Economics

Economic Growth and Sustainable Development - Vicious Circle of Poverty - Growth Models : Harrod-Domar model - Solow model - Meade's model -Joan Robinson's model - Inter-

State variations in HDI in India. Measurement of Economic development : Human Development Index - Physical Quality of Life Index - Human Poverty Index.

Unit IV: Indian Economy - I

National Income : Components, Measurement and Sectoral Contribution - New Agricultural Policy - New Industrial Policy - Trends of India's Foreign Trade - India's Foreign trade policy - India's Population policy - History of Economic Planning in India - NITI aayog Vs Planning Commission.

Unit V: Indian Economy - II

Trends in Revenue and Expenditure of Government of India - Trends in Revenue and Expenditure of State Governments in India - Union State Financial Relations - Fiscal Policy and Fiscal Reforms in India. Public Debt : Growth Composition - Debt Management - Local finance in India.

Suggested topics for group discussion/ Presentation

1. Ordinal Utility analysis is superior to Cardinal Utility analysis.
2. Money supply has direct and proportionate impact on general price.
3. Human Development Index (HDI) is a comprehensive measure of economic development.
4. NITI aayog differs from erst while planning commission in India.
5. India's Debt Management has to be separated from Monetary Management.

Suggested Readings

i) Text Books

1. Koutsoyiannis. A, (1993), Modern Microeconomics, Macmillan Education Ltd.
2. Jhingan M.L. (2004), 'Macro Economic Theory', Vrinda Publications.
3. Jhingan M.L. (2012), The Economic of Development and Planning, Vrinda Publicatios (P) Ltd, Delhi.

ii) Reference Books

1. Sen. A, (2012), Microeconomics; Theory and Application, Oxford University press, New Delhi.
2. Gregory Mankiw (1998), 'Macro Economics' 6th Edition, Tata McGraw Hill.
3. Misra S.K and Puri V.K. (2013), Economics of Development and Planning, Himalaya Publishing House, Mumbai.
4. Tyagi B.P. Dr (1976), 'Public Finance', Jeyaprakash Publications, 2nd Edition, Meerat.
5. RuddarDattSundaram K.P.M., Indian Economy, S. Chand, New Delhi.

Web Sources

- 1) https://en.m.wikipedia.org/wiki/Cardinal_utility
- 2) https://en.m.wikipedia.org/wiki/Demand_for_money
- 3) <https://www.ibef.org/economy/trade-and-external-sector>

DEPARTMENT OF BUSINESS ADMINISTRATION – UG – CBCS – LOCF

Title of the Paper: Human Resources Management

Semester: VI

Course Code: LUBBNM61

Contact Hours: 2

Credit: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- explain the concept of human resource management.
- use necessary skill set for application of various HR issues.
- analyse the strategic issues and develop manpower resources.
- integrate the knowledge of HR concepts to take correct business decisions
- develop the format for performance appraisal of an employee

Pre-required knowledge:

- ✓ Human resources.
- ✓ Selection process
- ✓ Man power management.

Unit -I: Introduction to Human Resources Management

Introduction–Meaning and Definition, Nature, Scope objectives and Importance of HRM–Functions of HRM.

Unit -II: Planning

Human Resource Planning – Manpower planning Nature, Importance and Objectives of Manpower Planning – Process of Manpower Planning – Uses and Benefit of Manpower Planning.

Unit- III: Recruitment and Selection

Recruitment and Selection–Source of Recruitment Selection of Employee – Difference between recruitment and selection.

Unit- IV: Performance Appraisal

Procedures for selection – tests – interviews – types of interview – Process of conducting interview - checking of references – final selection. Performance Appraisal — modern methods

Unit -V: Training and Development

Training and Development – Importance of training employee – Types of training – Methods of training

Suggested Topics / Practical Exercises:

The Learners are required to

- ✓ draft an HR policy to combat work life issues assuming themselves as an HR manager.
- ✓ develop a human resource plan for a select organisations.
- ✓ design an induction programme of your proposed business.
- ✓ draft incentive schemes for different job roles in select organisations.

- ✓ draft a policy on grievance redressal to be implemented in a select organisations

Suggested Readings:

i) Text Book:

Mamoria, J. C.B. (2016) Personnel Management. Himalaya publications house.

ii) Reference Books:

1. Bassotia G.R. (2014). Human Resources Management, Mangal Deep Publications.
2. Aswathappa. K. (2011). Human Resource sand Personnel Management, New Delhi TMH.
3. KaushalKumar,(2011) .Human Resources Management. ABD Publishers.
4. KeithDavis, (2017).Human Relation sat work. TMH.
5. Jayasankar, (2015). Human Resource management, Margham Publications.
6. Khanka.S.S.(2017),Human Resource Management,. S.Chand.

iii) Web Sources:

- 1.<https://www.freebookcentre.net> › Introduction-to-Huma...
2. <https://www.yumpu.com> › document › view › downloa...
- 3 <https://www.topfreebooks.org> › free-human-resources-a...
4. <https://books.askvenkat.org> › human-resource-manage...
5. <https://pdfcoffee.com> › download › human-resour...

DEPARTMENT OF COMPUTER APPLICATIONS –UG – CBCS - LOCF - SF

Title of the Course: Internet and its Applications **Semester:** VI
Course Code : LUBCNM61 **Contact Hours:** 2hrs/w **Credits:** 2

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the basic concept of computer and internet.

- gain the knowledge of types of web browsers and its features.
- know how to create, send and receive email.
- know the basic concepts of HTML.
- implement how to create a web page using basic HTML tags.

Pre – Required Knowledge:

- ✓ Basics of Internet concepts
- ✓ Search Engines
- ✓ Basic HTML Tags

Unit I: Introduction to Computers

Types of computers – History of Internet - History of World Wide Web – Web Sources.

Unit II: Web Browsers and FTP

Web Browsers - Internet Explorer - Connecting to Internet - Features of internet explorer6 searching the internet – File Transmission Protocol (FTP)

Unit III: Electronic Mail

Creating an E-mail id - Sending and Receiving mails - Attaching a file – Instance messaging – Other web browsers

Unit IV: Introduction to HTML

HTML headers – HTML Tags – Images – special characters and line break –HTML Lists- simple HTML programs

Unit V: HTML frames, Forms, Bookmarks, Tables &Link

HTML frames – Forms – Bookmarks – Tables - Link-Simple Web Page Creation.

Suggested Topics for Group Discussion / Presentation:

- ✓ History of World Wide Web
- ✓ File Transmission Protocol
- ✓ E-mail – Instance Messaging
- ✓ HTML Lists
- ✓ HTML Tables

Suggested Readings:

i) Text Books:

1. **Fundamentals of Information Technology** - Alexis Leon, Mathews Leon, Vikas publishing House Pvt Ltd.
2. **Web Technology** L.Mathu Krithiga Venkatesh, Margham publications,2010.

ii) Reference Books:

1. **Internet and World Wide Web** Third Edition H.M.Deitel, P.J.Deitel and A.B.Goldberg-PHI
2. **The Internet- Complete Reference** Harley hahn, Tata McGraw-Hill.

iii) Web Source:

https://www.tutorialspoint.com/internet_technologies/internet_services.htm

DEPARTMENT OF NCC – UG - CBCS - LOCF

PART IV - NON MAJOR ELECTIVE

Title of the paper: NCC - II

Semester: VI

Course code: LUNCNM61

Contact Hours: 2hrs/w

Credits: 2

Course Learning Outcomes

On Completion of this Course, the students are able to

- demonstrate leadership skills
- analyze their strengths, weakness, opportunities and threats
- explain the basics of map reading
- adapt the techniques on field
- formulate strategies in battle ground

Pre-required Knowledge:

- ✓ Basics of Field Craft and Battle Craft.
- ✓ Skills in Leadership and Personality Development.
- ✓ Basics of Map reading and Grid Reference

Unit – I: Leadership Development

Leadership traits – Indicators of leadership - Types of Leaders - Autocratic and Democratic – Attitude – positive, negative and neutral – Assertiveness and negotiation. Case study of: A.P.J. Abdul Kalam, Ratan Tata and Kiran Mazumdar Shaw.

Unit – II: Personality Development

Definition and Factors influencing personality – SWOT analysis-Inter-personal relationship-Soft skills.

Unit – III: Map reading

Introduction –Service protractor- Conventional Signs – Prismatic compass- the Grid system and Grid reference.

Unit – IV: Field Craft

– Introduction – Description of Grounds – Observation – and Concealment Judging distance – Methods – under or over estimation – Description and Indication of targets – Methods.

Unit –V: Battle Craft

Field Signal – Section Formation – Fire Control orders – Types and Conduct of Patrols.

Suggested Topics/Practical Exercises

- finding the leadership quality of leaders A.P.J Abdul Kalam, Raten TATA and Kiran Mazumdar
- recognise our own SWOT Analysis
- finding the role of Conventional Signs in Map reading.
- identify types of grounds and Targets.
- apply the knowledge on Section Formation in a battle.

SUGGESTED READINGS:

i) Text books:

1. Asthana A K. Brigadier (2015), Commandant, Precis – Kamptee.
2. NCC Guide – Army Wing, (2010). Major R. Ramasamy, Karur, Priya Publications.
3. Cadets Hand Book (2018). Common subjects for SD/SW, OTA Training Materials, Kamptee.

ii) Reference books:

1. Specialized Subject Army (2018), Govt. Of India Press, New Delhi.
2. Precis, (2009). Published by Officer Training School, Kamptee,
3. Cadet's diary, Published by cadets' center, Chennai, 2000.
4. NCC: Handbook of NCC cadets,(2015), R. Gupta, Ramesh Publishing House,
5. Lt. Saravanamoorthy, S. N. A Hand Book of NCC-Army Wing (2015), Jayalakshmi publications.

iii) Web sources

1. <https://indiancc.nic.in/>
2. https://play.google.com/store/apps/details?id=com.chl.ncc&hl=en_IN&gl=US
3. <https://joinindianarmy.nic.in/default.aspx>
4. <https://www.joinindiannavy.gov.in/>
5. <https://indianairforce.nic.in/>

**DEPARTMENT OF COMMERCE – UG – CBCS - LOCF
CERTIFICATE COURSE**

Title of the Course: Advertising

Semester: II

Course Code: FADCCO

Total Contact Hours: 40

Course Learning Outcome:

On completion of the course, the students are able to

- know the development of Advertising in India.
- analyse the methods of advertisement budget.
- assess the major parameters in an advertising campaign.
- evaluate the agency compensation in an advertising agencies.
- examine the steps involved in the copy writing.

Pre-required knowledge:

- ✓ Origin of Advertising.
- ✓ Growth of Advertising Agencies.

- ✓ Usage of Slogan.

Unit I: Introduction of Advertising

Introduction: Origin - Meaning – Definition – Nature – Scope – Advertising Situations – Evolution – Functions – Benefits – Types – Development of Advertising in India – Present Position of Advertising in India – Advertising Standards Council of India (ASCI).

Unit II: Advertisement Budget

Advertising Budget: Meaning – Observations – Capital investment – Current cost – Preparation – Execution – Methods – Factors influencing advertising budget – Budget Experimentation – Retail Advertising Budget – Types of Retail Advertising – Factors influencing Retail Budgeting – Budget Attrition.

Unit III: Advertising Campaign

Advertising Campaign: Meaning – Definition – Major Parameters involved in an Advertisement Campaign – Steps involved in Advertising Campaign Planning Process – Sequence in Planning Process – Responsibility for Execution.

Unit IV: Advertising Agencies

Advertising Agencies: Meaning – Role of Advertising Agency – Evolution – Importance – Types – Classification – Independent Agency – Structure – Functions – Agency Compensation – Selection and Evaluation of Advertising Agency – Client Agency Relationship – Reasons for Losing Clients – Advertising Agencies in India.

Unit V: Advertising Copy

Advertising Copy: Meaning – Purpose – Characteristic of Good Advertising Copy – Format of the Copy – Classification of Copy – Copy Writing – Steps involved in Copy Writing – Copy Elements – Headlines – Purpose – Text Copy – Captions – The Blurb – Boxes – Panels – Slogans – Identification Marks – Usefulness of Advertisements – Guidelines for Copy.

Suggested topics / Practice Exercises:

The learners are required to

- ✓ illustrate different type of advertising.

- ✓ prepare a advertising budget.
- ✓ show the parameters of advertisement campaign.
- ✓ critically evaluate the reason for losing clients.
- ✓ compare the headlines and subheadings.

Suggested Readings:

i) Text Books:

- ✓ Saravanavel P & Sumathi S. (2009). Advertising and Salesmanship. Chennai: Margham Publications.

ii) Reference Books:

- ✓ Gupta C.B (2010). Advertising and Personal Selling. New Delhi: Sultan Chand & Sons.
- ✓ Pillai R.S.N & Bagavathi (2014). Marketing Management. Delhi: S. Chand & Company Pvt. Ltd.
- ✓ Chunawalla S.A (2011). Advertising Theory and Practice. Mumbai: Himalaya Publishing House.
- ✓ Rajeev Batra John Myers G. (2002). Advertising Management. Delhi: Pearson Education Pte. Ltd.
- ✓ James Norris S. (1987). Advertising. New Delhi: Prentice Hall of India Private Limited .

iii) Web sources:

1. https://nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson21.pdf
2. https://www.kngac.ac.in/elearningportal/ec/admin/contents/2_18K3BBABB2_2020101609535676.pdf
3. https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf

DEPARTMENT OF COMMERCE – UG – CBCS – LOCF ADD-ON PROGRAMME

DIPLOMA IN HUMAN RESOURCE MANAGEMENT

Title of the Course: Personality Development

Semester: III

Course Code: FADDC01

Total Contact Hours:40

Course Learning Outcomes:

On completion of the course, the students are able to

- analyze themselves through SWOT analysis.

- re-engineer their attitude and understand its influence on behavior.
- develop their inter personal skills and be an effective goal-oriented team player.
- solve problem and capable to take quick decision-maker.
- handle their emotions and stress intellectually.

Pre-required Knowledge:

- ✓ Personality Traits.
- ✓ Probable strengths and weakness of individual.
- ✓ Basic Leadership Qualities and Skills.

Unit I - Introduction to Personality Development

The concept of personality – Significance of personality development
 Dimensions of personality – Personality Traits and Personality Types –Importance of Self Confidence – Success and Facing Failures – Concept of Personality Factors Affecting Failures – Learning from Failures – Overcoming Failures – SWOT Analysis – Goal-Setting (Specific, Measurable, Achievable, Realistic, Time-Bound – SMART Goals)

Unit II – Attitude & Motivation

Attitude Concept – Significance – Factors affecting attitudes – Positive attitude – Advantages – Negative attitude – Disadvantages – Ways to develop positive attitude – Differences between personalities having positive and negative attitude. Concept of motivation – Significance – Internal and external motives – Importance of self- motivation- Factors leading to de-motivation.

Unit III – Interpersonal Skills

Interpersonal Skill – Meaning of Interpersonal Skill – Need to develop Interpersonal Skills – Components of Interpersonal Skills – Techniques required to improve skills – Benefits of effective interpersonal skills – Leadership Development – Meaning – Importance- Types of leadership styles – Theories of leadership – Qualities of a successful leader – Skills of a

Good Leader – Problem-solving – Decision-making skills – Character building. Team-work

Unit IV – Other Aspects of Personality Development

Self Esteem – Low self-esteem – Symptoms – Personality having low self-esteem – Positive and negative self-esteem – Benefits of understanding Self – Do's and Don'ts to develop positive self-esteem – Low self-esteem – Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviors – Lateral thinking – Body language –Work ethics – Good manners and etiquette.

Unit V – Time Management & Stress Management

Time management– Importance of Time Management – Techniques of Time Management – Style of Time Management – Stress Management – Meaning of Stress – Factors causing the Stress – positive and negative types of Stress – Effects of Stress on body and mind – Stress removal techniques – Emotional Intelligence – Emotion Scales – Managing Emotions.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ Prepare SWOT Analysis on any individual.
- ✓ List out positive and negative attitude an individual.
- ✓ List out the qualities that you posses to become a leader.
- ✓ Observe any individual and list out reasons for low self-esteem.
- ✓ Submit a report on managing any individual stress.

Suggested Readings / Practical Exercises:

i) Text Books:

1. Khan, S R. (2021). Personality Development. 13 Edition. New Delhi: Ramesh Publishing House.
2. Sabharwal, D. P. (2021). Personality Development Hand Book. New Delhi: Fingerprint Publishing.

3. Dhanalakshmi, K.R., & Raghunathan N.S. (2012) Personality Enrichment. Chennai: Margham Publications.
4. Dr. Jayaswamy., Haseeba K.C., Khanam & Ramesh, K.V. (2020). Soft Skills for Personality Development. New Delhi: Himalaya Publishing House.

ii) Reference Books:

1. Dr. Ramachandra, K., Prof. Alla Bakash S., & Dr. Nagabhushanav, S. (2019) Personality Development. New Delhi: Himalaya Publishing House.
2. Dr. Alex. (2017). Soft skills. Personality Development series. New Dehi: S.Chand.
3. Prashant Sharma. (2021). Soft Skills Personality Development for Life Success. 3rd Edition. New Delhi: BPB Publications.
4. Barun Mitra, K. (2016). Personality Development and Soft Skills. Second edition. New Delhi. Oxford University Press

iii) Web Sources:

1. https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BSS201%20-%20PERSONALITY.pdf
2. <https://www.pasc.edu.in/wp-content/uploads/2021/04/PERSONALITY-DEVELOPMENT-II-BBA.pdf>
3. <https://www.staticcontents.youth4work.com/university/Documents/Colleges/CollegeSummaryAttach/29f57018-6412-4dee-b24b-ac29e54a0f9e.pdf>
4. <http://www.gacwnlk.org/studymaterials//PERSONALITY%20DEVELOPMENT.pdf>

Title of the Course: Compensation and Reward

Management

Semester: IV

Course Code: FADDCO2

Total Contact Hours: 40

Course Learning Outcomes:

On completion of the course, the students are able to

- analyze the contribution of a compensation system to the effectiveness of an organization and identify opportunities for improvement of those systems.
- analyze different types of rewarding procedure of employees on the basis of performance.
- discuss the compensation and benefit practices that contribute to attracting and retaining high quality employees.
- recognize how pay decisions help the organization achieve a competitive advantage.
- analyze, integrate and apply the knowledge to solve compensation related problems in organization.

Pre-required Knowledge

- ✓ Human resource Management
- ✓ Compensation for employees
- ✓ Wage vs. Salary

UNIT-I: Introduction to Compensation Management

Compensation, theoretical dimension, economic and behavioral; designing the pay model strategic compensation plan; wage and salary administration at the macro level.

UNIT-II: Wage and Salary Administration

Wage and salary administration at the micro level job evaluation, definition, traditional and new techniques; compensation structure, Indian practices; wage boards, pay commissions, compensation management in multinational organizations.

UNIT-III: Concepts of Employee Benefits

Incentives, fringe benefits; establishing a link with performance appraisal and compensation management. Performance linked compensation; benefits and services.

UNIT-IV: Performance Based Pay

Managerial remuneration pays commission; performance based pay system incentives, executives' compensation plan and packages.

UNIT-V: Compensation Strategies

Compensation strategy: Recognizing the worth and value of employees knowledge and skill, rewarding employees contributions and results achieved, supporting team work, compensation package according to current lifestyle and new thinking in the new millennium.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ Design the pay model for his proposed concern.
- ✓ Highlight the compensation management in multinational organizations.
- ✓ Give examples for fringe benefits.
- ✓ Executives' compensation plan and packages
- ✓ Relate compensation for new thinking in the new millennium

(i) Text Books

1. Dr. Vinay Ojha. (2019). "Compensation and Reward Management" 7th Edition.
2. Pradip Kumar Das. (2019). "Compensation and Reward Management", "Himalaya publishing house".
3. George Milkovich. (2019). "Compensation and Reward Management", McGraw-Hill Higher Education.
4. Sharma RC. (2017). "Compensation and Reward Management".
5. Ojha Vinay. (2017). "Compensation and Reward Management".
6. Richard.i. Henderson. (2001) "Compensation Management in a Knowledge Based World", Prentice-hall, 1st Edition.

7. Edwarde.e. Lawler. (2004). "Rewarding Excellence (pay strategies for the new economy)", Prentice-hall, 1st Edition.

(ii) Reference Books:

1. Thomas. P.Plannery, David. (2002). "People Performance and Pay", Free Press, 1st Edition.
2. Michael Armstrong. (2003). "Hand book of Reward Management", Crust Publishing House, 2nd Edition.
3. Joseph.J. Martocchio. (2005). "Strategic Compensation - A Human Resource Management Approach", Prentice Hall, 4th Edition, 2005.

(iii) Web Sources:

1. <https://www.scribd.com/doc/94052058/human-resource-management-notes>
2. www.studynama.com › ... › mba/pgdmhr lecture notes, ebooks and handouts
3. <https://www.studynama.com/community/threads/348-compensation-management-pdf-notesebook-download-for-mba-hr-students>
4. <http://www.eiilmuniversity.co.in/downloads/compensation-management.pdf.3>.
https://www.amazon.in/dp/B0082BYR8U/ref=cm_sw_r_apan_glt_ZNQ8DCMHCC5RRF0GYW 8Z.
5. https://www.amazon.in/dp/B00AQKYRRQ/ref=cm_sw_r_apan_glt_5JDG8ADGJ1DH81KHBZXW.
6. https://www.amazon.in/dp/B00AQKYRRQ/ref=cm_sw_r_apan_glt_5JDG8ADGJ1DH81KHBZ XW.

**DEPARTMENT OF PHYSICAL EDUCATION – UG – CBCS
ADD-ON COURSES**

DIPLOMA COURSE IN HOLISTIC HEALTH

Title of the paper: Yoga, Meditation and Holistic Health-Practical Semester: V & VI

Course Code: EADDPE2

Total Contact Hours: 40

1. Physical exercises for whole body
2. Productive and creative manual work (cleaning, kitchen, garden, art work etc.)

3. Breathing exercises (10 type)
4. Relaxation techniques (4 types)
5. Music and movement therapy
6. Basic Yogasanas (20 types)
7. Mutras (10 types - energy)
8. Physical exercises (5 types)
9. Meditation skills (5 types)
10. Healing techniques (5 types)
11. Field visit, to understand human
12. Body, visit to Government Medical College Hospital
13. Visit to a reputed Yoga Centre (Encounter with Yoga experts)

RULES AND REGULATIONS FOR THE PROJECT / DISSERTATION WORK (UG, PG AND M.PHIL)

- Research supervisors will be allotted to the students / scholars by the respective Department.
- Research topic shall be chosen by the student / scholar in consultation with his/ her research supervisor.
- Every department has to maintain the year-wise list of project works carried out by the students. Research works done by the students / scholars of the previous batches should not be repeated by the students / scholars of the current academic year.
- The general structure of the project report is given below.

Title page with college emblem

Research supervisor's certificate

Student's declaration counter signed by Research Supervisor and the HOD

Student's Acknowledgement

Contents

List of Tables if any

Introduction

Review of Literature
Materials and Methods
Results and Discussion
Summary of Findings and Conclusion
Bibliography
Annexure

- Four copies of the project report should be submitted, typed in A4 Paper in Times New Roman with the font size of 12 and 1.5 line spacing.
-

SARASWATHI NARAYANAN COLLEGE

(Autonomous Institution – Affiliated to Madurai Kamaraj University)

(Reaccredited with B^(2.78) Grade by NAAC in the second cycle)

MADURAI -22

EVALUATION METHOD UNDER CBCS- LOCF

CONTINUOUS INTERNAL ASSESSMENT (CIA)

Internal assessment is based on the continuous evaluation of performance of the students in each semester. Internal mark is awarded to each course in accordance with the following guidelines.

UNDER GRADUATE, POST GRADUATE AND M.PHIL:

1. Internal test will be conducted for the maximum of 60 marks and converted to 15 marks.
2. Two internal tests will be conducted and the average of marks secured in the two tests will be taken as the Final Internal Test mark.
3. The distribution of Internal Assessment marks is given below.

THEORY			PRACTICAL		
Test	-	15	Record Note	-	10
Seminar	-	5	CIA	-	15
Quiz	-	5	Model Exam	-	15
-----			-----		
Internal Maximum -		25	Internal Maximum -		40
-----			-----		

4. There is no Cumulative Internal Assessment (CIA) for Self Learning Courses, Add on Certificate / Diploma Programmes and Part-1 subjects other than Tamil.
5. Internal marks for those UG, PG and M.Phil. students who have to Repeat the Semester (RS) for want of attendance should be marked “AA” in the foil card.
6. There is no minimum mark for Internal assessments marks for all the UG, PG and M.Phil. Programmes.

7. Internal test for improvement of marks is not allowed under any circumstances
8. Special Internal Assessment tests for the absentees may be conducted on genuine reasons with the prior approval of HOD, Dean and Principal. Such tests may be conducted before the commencement of the Summative Examinations.

SUMMATIVE EXAMINATIONS (SE)

1. Summative Examinations for all the UG, PG and M.Phil. Programmes are conducted in November and April for the Odd and the Even semesters respectively.
2. Question paper setting along with the scheme of valuation is purely external for all the UG, PG and M.Phil. Programmes.
3. The office of the CEO is conferred with the right of choosing the Question Paper Setters and the External Examiners from the Panels suggested by the Boards of Studies of Programmes offered by the respective Department and approved by the Academic Council of the College. The question papers set for the Summative Examinations will be finalised by the Scrutiny Committee constituted by the office of the COE.
4. Practical Examinations will be conducted by the External Examiner and the course teacher, who will act as the Internal Examiner. In the absence of course teacher / External Examiner, HOD will act as the Internal Examiner / External Examiner.
5. The marks scored by the students in the External Examinations in Self Learning Courses and Add – on Courses will be converted to 100 for each course.
6. The theses submitted by the M.Phil. scholars after the conduct of Awards Committee meeting can be valued and the Viva-Voce Examinations can be conducted. The Principal is empowered to declare the results and it can be ratified in the next Awards Committee meeting.

**Knowledge levels for assessment of Outcomes based on
Blooms Taxonomy**

S. No	Level	Parameter Description	Description
1	K1	Remembering	Remembering It is the ability to remember the previously learned
2	K2	Understanding	The learner explains ideas or Concepts
3	K3	Applying	The learner uses information in a new way
4	K4	Analysing	The learner distinguishes among different parts
5	K5	Evaluating	The learner justifies a stand or decision
6	K6	Creating	The learner creates a new product or point of view

WEIGHTAGE OF K-LEVELS IN QUESTION PAPER

	K-LEVELS (Cognitive Level)					Total
	K1	K2	K3	K4	K5/ K6	
SUMMATIVE EXAMINATIONS– 75 Marks Pattern	21	30	18	18	13	100
SUMMATIVE EXAMINATIONS–50 Marks Pattern	24.5	24.5	17	17	17	100
CONTINUOUS INTERNAL ASSESSMENT(CIA)	24	26	14	25	11	100

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS For those who join in June 2022 UG and PG (Language Courses, Core Courses, Discipline Specific Electives, Generic Elective Courses, Non-Major Electives (PG))	
	TOTAL MARKS 75
<p style="text-align: center;">SECTION–A (Answer all questions)</p> <p>I. Choose the correct answer (FIVE questions –ONE question from each unit) (5x1=5) (Q.No.1-5)-All questions are at K2 level</p> <p>II. Fill in the blanks (FIVE questions - ONE question from each unit) (Q.No.6-10)-All questions are at K1 level</p>	10
<p style="text-align: center;">SECTION-B</p> <p>Answer all questions not exceeding 50 words each.</p> <p>ONE set of questions from each unit</p> <p>Q. No.: 11 to 15 (5x2=10)</p> <p>K2 level – 2 Questions K3 level – 1 Question K4 level – 1 Question K5/K6 level – 1 Question</p>	10
<p style="text-align: center;">SECTION-C-Either/or type</p> <p>Answer all questions not exceeding 200 words each.</p> <p>ONE set of questions from each unit.</p> <p>Q. No. : 16 to 20 (5 x5=25)</p> <p>K1 level – 1 Question K2 level – 2 Questions K3 level – 1 Question K4 level – 1 Question</p>	25

<p>SECTION-D-Answer any THREE questions not exceeding 400 words each. ONE question from each unit.</p> <p>Q. No. : 21 to 25 (5x6=30)</p> <p>K1 level – 1 Question</p> <p>K2 level – 1 Question</p> <p>K3 level – 1 Question</p> <p>K4 level – 1 Question</p> <p>K5/K6 level – 1 Question</p>	30
Total	75

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS For those who join in June 2022 UG and PG (Skill Enhancement Courses, Self Learning Courses, Non Major Electives (UG) and Part V Courses (except NCC))	
	TOTAL MARKS 50
SECTION–A (Answer all questions) I. Choose the correct answer (FIVE questions –ONE question from each unit) (5x1=5) (Q.No.1-5)-All questions are at K2 level II. Fill in the blanks (FIVE questions – ONE question from each unit) (5x1=5) (Q.No.6-10)-All questions are at K1 level	10
SECTION-B Answer all questions not exceeding 50 words each. ONE set of question from each unit Q. No.: 11 to 15 (5x2=10) K1 level – 1 Question K2 level – 1 Question K3 level – 1 Question K4 level – 1 Question K5/K6 level – 1 Question	10
SECTION-C Answer any THREE questions not exceeding 400 words each. ONE question from each unit Q. No. : 16 to 20 (3x10=30) K1 level – 1 Question K2 level – 1 Question K3 level – 1 Question K4 level – 1 Question K5/K6 level – 1 Question	30
Total	50

QUESTION PATTERN FOR INTERNAL ASSESSMENT (CIA) For those who join in June 2022 UG and PG	
	TOTAL MARKS 60
<p style="text-align: center;">SECTION–A (Answer all questions)</p> <p>I. Choose the correct answer (5 x 1 = 5) (Q.No.1-5)-All questions are at K2 level</p> <p>II. Fill in the blanks (5 x 1 = 5) (Q.No.6-10)-All questions are at K1 level</p>	10
<p style="text-align: center;">SECTION-B</p> <p>Answer all questions not exceeding 50 words each.</p> <p>ONE set of question from each unit (4 x 2 = 8)</p> <p>Q.No. 11 – K2 level Q.No. 12 – K3 level Q.No. 13 – K3 level Q.No. 14 – K5/ K6 level</p>	8
<p style="text-align: center;">SECTION-C-Either/or type (Answer all questions not exceeding 200 words each.) (3 x 6 = 18)</p> <p>Q.No. 15 – K3 level Q.No. 16 – K4 level Q.No. 17 – K5/K6 level</p>	18
<p style="text-align: center;">SECTION-D</p> <p>Answer any TWO questions not exceeding 400 words each. (2 x 12 = 24)</p> <p>Q.No. 18 – K1 level Q.No. 19 – K2 level Q.No. 20 – K4 level</p>	24
Total	60

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS						
For those who join in June 2022						
UG and PG						
(Language Courses, Core Courses, Discipline Specific Electives, Generic Elective Courses, Non-Major Electives (PG))						
DURATION:3HRS			MAXMARKS:75			
K-LEVELS	K1	K2	K3	K4	K5/ K6	TOTAL MARKS
SECTIONS						
SECTION A (Answer all questions, each question carries One Mark)	5	5				10
SECTION B (Answer all questions, each question carries TWO Marks, ONE question from Each unit)		4	2	2	2	10
SECTION C (Answer all questions- Either/or type-ONE Question from each unit)	5	10	5	5		25
SECTION D (Answer any THREE questions, ONE question from each unit, each question carries TEN Marks)	10	10	10	10	10	30
TOTAL	20	29	17	17	12	75

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS						
For those who join in June 2022						
UG and PG						
(Skill Enhancement Courses, Self Learning Courses, Non Major Electives (UG)and Part V Courses (except NCC))						
DURATION:2HRS				MAX MARKS:50		
K-LEVELS	K1	K2	K3	K4	K5/ K6	TOTAL MARKS
SECTIONS						
SECTION A (Answer all questions, each question carries One Mark)	5	5				10
SECTION B (Answer all questions, each question carries TWO Marks, ONE question from Each unit)	2	2	2	2	2	10
SECTION C (Answer any THREE questions, ONE question from each unit, each question carries TEN Marks)	10	10	10	10	10	30
TOTAL	17	17	12	12	12	50

BLUE PRINT OF QUESTION PAPER FOR INTERNAL ASSESSMENT (CIA)						
DURATION:2HRS			MAX MARKS:60			
K-LEVELS	K1	K2	K3	K4	K5/ K6	TOTAL MARKS
SECTIONS						
SECTION A (Answer all question. Each question Carries ONE Mark)	5	5				10
SECTION B (Answer all questions. Each question carries TWO Marks)		2	4		2	8
SECTION C (Answer all questions- Either/or type -Each question carries SIX Marks)			6	6	6	18
SECTION D (Answer any TWO questions. Each question carries TWELVE Marks)	12	12		12		24
TOTAL	17	19	10	18	8	60

QUESTION PATTERN
FOR PART IV ENVIRONMENTAL STUDIES, VALUE
EDUCATION YOGA and Course for Competitive
Examinations – UG

(For those who joined in June 2022)

Blue print for External

Max. Marks: 75

Duration: 3hrs

I. Answer All Questions

75 x 1 = 75 Marks

Choose the Correct answer (Objective type pattern)

ADD-ON PROGRAMMES

- Add on Programmes have been in practice for all the UG students since the academic year 2014-2015. Each department has to conduct one Certificate Programme in the Second Semester with the duration of 40 hrs and a Diploma Programme in the Third and the Fourth Semesters with the duration of 40 hrs each.
- The certificate Programme consists of only one course (theory / practical) while the Diploma Programme consists of two courses (theory / practical).
- There is no Continuous Internal Assessment (CIA) for Add-on Programmes. Only Summative Examinations will be conducted and the valuation will be done only by External Examiners.
- Summative Examinations for the Add-On Certificate and Diploma Programmes will be conducted at the end of every semester for UG Arts and Mathematics Programmes. Whereas the same will be conducted at the end of the respective academic year for the science UG Programmes in science subjects except Mathematics.

COMMON QUESTION PATTERN FOR ADD – ON PROGRAMMES

(for those who joined in June 2020 and afterwards)

Blue print for External

Max. Marks: 50

Duration: 2 hrs

SECTION – A

1. Answer All Questions (No Choice) 10 x 1 = 10 Marks

Choose the correct answer (Objective patter)

(Two Questions from each unit)

SECTION – B

2. Short type questions 5 x 4 = 20 Marks

Answer any Five questions (5/8)

(Choosing atleast one question from each unit and not exceeding two questions)

SECTION - C

3. Essay type questions 2 x 10 = 20 Marks

Answer any Five questions (2/5)

(One question from each unit)

QUESTION PAPER PATTERN FOR M.Phil. COURSES

SECTION A

Answer All Questions

1. Either or Pattern (one set from each unit)

5 x 6 = 30 Marks

SECTION B

Answer any three questions out of 5 questions

1. One question from each unit 3 x 15 = 45 Marks

**QUESTION PATTERN FOR M.Phil. CHEMISTRY FOR
ONLY INDEPTH PAPER**

(Course Code No. DMPCHE11)

Answer any Five Questions out of Eight Questions

One question from each published literature.

5 x 15 = 75 Marks

(Each answer should not exceed five pages)

VALUATION

1. Central valuation system is adopted.
2. Single Valuation system is followed for UG, PG and M.Phil. theory examinations. The valuation is done by the external examiners only.
3. UG and PG Practical Examinations are valued by both Internal and External Examiners.
4. Any discrepancy in the question paper should be brought to the notice of the Controller of Examinations by the respective Course Teacher through the Head of the Department within five days from the date of examination.

DECLARATION OF RESULTS

1. The total credit should not exceed 140 for UG Programmes and 90 for PG Programmes, excluding the credits earned for additional credit courses. This is applicable to the students migrating from other colleges also.
2. The students migrating from other colleges have to appear for the Summative Examinations conducted by the college for non-equivalent theory and practical courses. Mark scored by such a student in the Summative Examinations conducted by the previous college shall be converted to 100 if it is less than 100 for any equivalent course.
3. The students who repeat the semester have to appear not only for Summative Examinations but also for internal tests. The Internal marks scored by such students in their previous attempts shall stand invalid.
4. Results will be published within 20 days from the date of completion of all the Examinations.

5. Results will be declared as per the norms given in the following table in consultation with the Awards Committee.

Maximum and Passing Minimum Marks

Course	External Exam (SE)		Aggregate Marks (CIA + SE)	
	Passing Minimum	Maximum Mark	Passing Minimum	Maximum Mark
UG (Theory)	27	75	40	100
UG – NME / SEC / Part V (except NCC)	18	50 (converted to 75 marks)	40	100
UG – SLC	20	50	40	100
UG (Practicals)	21	60	40	100
UG Project	18	50	40	100
PG (Theory)	34	75	50	100
PG (Practicals)	27	60	50	100
PG (Project)	23	50	50	100
M.Phil. (Theory)	34	75	50	100
M.Phil. Project				
1. Dissertation	50	100 (Internal 50 + External 50)	-	-
2. Viva – Voce	50	100 (Internal 50 + External 50)	-	-

REVALUATION AND SUPPLEMENTARY EXAMINATIONS

1. Students can apply for Revaluation within 10 days from the date of the publication of the results.
2. Final year students of UG and PG Programmes can appear for Supplementary Examinations for the arrear papers of only the V and VI Semesters of UG Programmes and III and IV Semesters of PG Programmes. Students having the maximum of three arrear papers alone are eligible for Supplementary Examinations.
3. Absentees in the Summative Examinations are not eligible to apply for the Supplementary Examinations.
4. Supplementary Examinations will be conducted every year in the month of July.

ATTENDANCE

1. Students with the minimum of 75% of attendance (68 days out of 90 days) in a semester are permitted to appear for the summative examinations.
2. Students who do not have the minimum attendance should go for condonation.
3. Students who do not have the minimum attendance of 20 hrs for Certificate Programme and the minimum attendance of 20 hrs for each course in Diploma Programme will not be permitted to appear for the summative examinations.

The following are the regulations for grant of condonation.

Attendance	Condonation Fee	Authority to Consider	Nature of Penalty
65% - 74% (59-67 days)	Rs.500/-	Head of the Department	As decided by the HOD
50% - 64% (58-45 days)	Rs.1000/-	Principal and the Examination Committee	Application for exemption to be made on prescribed form with the specified remarks of the Principal
< 50% (Below 45 days)	To repeat the whole semester	-----	-----

EXAMINATION RULES AND REGULATIONS

1. Students without hall ticket and identity card are not permitted to appear for the examinations.
2. Possession of materials in any form for copying is strictly prohibited in the examination hall.
3. Students indulging in any form of malpractices in the examination are liable for severe punishment.
4. Students are not allowed into the examination hall after 30 minutes of the commencement of the examination.
5. Students should not write their names or any other identification marking except their register number in the answer scripts.
6. Students who have discontinued the Degree Programme are not permitted to write the summative examinations.

7. Students who have not completed the theory and practical courses during the Programme of their study are allowed to appear for the Summative Examinations in the same syllabi up to a period of three years from the year of the completion of Programme. However, after the completion of three years, they have to appear for the summative examinations for the equivalent course in the current syllabi only. The equivalence of a course is to be decided by the respective HOD, Dean, the Controller of Examinations and the Principal. This is also applicable to those students who repeat the semester.

**PENAL ACTIONS FOR VARIOUS FORMS OF
MALPRACTICES IN THE SUMMATIVE EXAMINATIONS**

Sl. No.	Malpractice	Penal Action
1	In Possession of Materials relevant to the examination concerned	Cancellation of that particular paper.
2	Copied from materials in his/her possession	Cancellation of all papers of that semester
3	Copied from neighbours	Cancellation of all papers including arrear papers of that semester Cancellation of that particular paper of the candidate who helped for copying
4	Copied by exchanging answer script between neighbours	Cancellation of all papers of the candidates who exchanged their answer scripts

5	Misbehaviour in the examination hall	Cancellation of that particular paper
6	Copying and Misbehaviour in the examination hall	Cancellation of all papers of that semester and debarring the candidate from appearing for the next semester examination.
7	Insertion of answer sheets which were previously stolen and written	Cancellation of all papers of that semester and debarring the candidate from appearing for the next semester examination.
8	Impersonation in the examination	Cancellation of all papers of that semester and recommending dismissal from the college.