

Title of the Paper : FINANCIAL ACCOUNTING - I		Credit : 5	
Course : B.Com.		Core : I	
Semester : I			
Hours Per Week : 5		Maximum : 75 marks	
Objective	To Improve the Basic Accounting Theory and Application Knowledge of the Students.		
Unit-I	Accounting: Meaning, Objectives, Principles – Concepts and Conventions - Basic terms of Accounting – Double Entry System – Preparation of Journal – Ledger Posting – Preparation of Trial Balance.		
Unit-II	Final Accounts: Trading and Profit and Loss Account – Balance Sheet – Important Adjustments - Average Due Date.		
Unit-III	Bank Reconciliation Statement – Cash Book and Pass Book shows Favourable Balances and Unfavourable Balances - Rectification of Errors - Suspense Account.		
Unit-IV	Final Accounts of Non Trading Concerns: Receipts and Payments Accounts – Income and Expenditure Accounts.		
Unit-V	Farm Accounting – Voyage Accounts: Computation of Freight and Commission, Complete Voyage only.		
Text Book	<ol style="list-style-type: none"> Advanced Accounts - R.L.Gupta and Radhasamy, Sultan Chand Publication, New Delhi S.P. Jain and Narang, Kalyani Publication, New Delhi 		
Reference Books	<ol style="list-style-type: none"> Advanced Accounts - Dr.M.A.Arulanandam and Dr.K.S.Raman, Himalaya Publishing House, New Delhi Advanced Accountancy – Dr. S. Peer Mohamed and Dr. S.A.N. Sazhuli Ibrahim, pass publications, Madurai. 		
Question paper pattern	<p><i>Part –A : 10 x 2 =20 marks</i></p> <p><i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I.</i></p> <p><i>Part – C : 1 theory question from any unit.</i></p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p>		
Teacher's Signature		HOD's Signature	

Title of the Paper : PRINCIPLES OF MARKETING	Credit : 4
Course : B. Com	Core : II
Semester : I	
Hours Per Week : 5	Maximum : 75 marks

Objectives	To acquire some knowledge about the meaning and process of Marketing. To understand the role of middle man in the modern marketing, advertisement and sales promotion.		
Unit – I	Definition of market and marketing – Types of market– Features of marketing, modern concept of marketing, marketing and selling, Marketing Mix, approaches to the study of marketing, marketing functions.		
Unit – II	Product – Meaning – Types, Product Mix, Product elimination, Product modification, new Product development, product life cycle, product diversification, branding and packaging, product failure.		
Unit – III	Pricing – Objectives, factors influencing pricing, methods of pricing, pricing Strategies.		
Unit – IV	Advertising – Meaning, objectives, types, media, merits and demerits – Personal selling and salesmanship – meaning, nature of personal selling, process of selling, types of salesman. Sales promotion – Meaning, Merits and Demerits, sales promotion at different levels, publicity.		
Unit – V	Channels of distribution – Meaning, factors considered in Selecting Channels. Market segmentation - Meaning, methods of segmenting markets, criteria for successful segmentation. Consumer behavior – Meaning, factors influencing consumer behavior, marketing research – Meaning, marketing research process, types of marketing research.		
Text Book	1.	Marketing management – Sherlekar	
	2.	Principles and practice of marketing in India – C.B. Memoria and Joshi.	
Reference Book	1.	Marketing – Rajan Nair	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher's Signature		HOD's Signature	

Title of the Paper : BUSINESS ORGANIZATION	Credit : 5
Course : B. Com	Core : I
Semester : I	Maximum : 75 marks
Hours Per Week : 6	

Objectives	To help the students to acquire business skills by understanding the requirements to start a business.		
Unit – I	Business – Meaning , Definition, Comparison between Business, Profession and employment, nature and Scope, functions, objectives, Business system – Meaning, characteristics and elements, Requisites of success in modern business, Qualities of a successful businessman – Area of corporate responsibility.		
Unit – II	Forms of business organization – Sole proprietorship, Joint Hindu Family, partnership, Company, Co-operative society, Public enterprises – Meaning, features, merits and demerits, Differences between partnership and company, difference between company and co-operative society.		
Unit – III	Plant location – Meaning, Definition and factors influencing plant location, Weber’s theory of plant location. Plant Layout – Meaning, Definition, factors influencing plant layout and types of plant layout.		
Unit – IV	Business risks – Meaning, Nature, causes, Types, Risk management, Methods of handling risk – Insurance – Definition, Importance and Principles.		
Unit – V	Business combination – Introduction, meaning and definition of combination, causes for the growth of combination – Types, forms of combination, evaluation of the combination movement, combination movement in India.		
Text Book	1.	Business Organization by C.B. Gupta, Sultan Chand & Sons, New Delhi.	
	2.	Business Organization and management by S. Kathiresan & V. Radha, Prasanna Publishers, Chennai.	
	3.	Business Organization and Management by Reddy Galson.	
Reference Book	1.	Business Organization by Y. K. Bhusan, Sultan Chand & Sons, New Delhi.	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher’s Signature		HOD’s Signature	

Title of the Paper : TOURISM MANAGEMENT	Credit : 2
Course : B.Com.	Skill Based : I
Semester : I	Elective
Hours Per Week : 2	Maximum : 75 marks

Objective	To promote culture and ethical value of India among the young generation.		
Unit-I	Introduction – Concept – Need – Scope and its economic and social importance – Impact of tourism – Elements of tourism		
Unit-II	Tourism in India – Development of tourism in India – Tourist information Offices – Formation of Ministry of Tourism – Growth of tourism since Independence –Role of ITDC (India Tourism Development Corporation Ltd.)		
Unit-III	Accommodation – Supplementary accommodation – Motel – Youth Hostel – Caravan and camping sites – Pension – Bed and Breakfast establishment – Tourist Holiday Village		
Unit-IV	Transport – Road Transport in India – Auto rental companies – Automobile Association – Intercity bus service – Railway – Indian Railways		
Unit-V	Air transport in India – Surface Transport – How to improve India’s Tourist Transport – Indian Airlines		
Text Book	1. Tourism Development – A. K. Bhatia pranaath ceth and Sushma Seth Bhat		
Question Pattern		5x15=75 (out of 8 questions)	
Teacher’s Signature		HOD’s Signature	

Title of the Paper : FINANCIAL ACCOUNTING – II	Credit : 6
Course : B.Com.	Core : III
Semester : II	
Hours Per Week : 6	Maximum : 75 marks

Objective	To appraise the students about the application of accounting knowledge in special business activities.		
Unit-I	Branch Accounts – Need - Types of Branches – Dependent Branches Only – Departmental Accounts – Purpose – Allocation of Expenses – Inter Departmental Transfer.		
Unit-II	Partnership Accounts – Admission, Retirement and Death of a Partner - Calculation of New Profit Sharing Ratio - Methods of Valuation of Goodwill – Revaluation of Assets and Liabilities and Preparing Balance Sheet.		
Unit-III	Partnership Accounts – Dissolution of Partnership - Simple Dissolution – Accounting Procedure – Insolvency of a Partner – Garner Vs Murray Rule – All Partners Insolvent.		
Unit-IV	Partnership Accounts – Piece Meal Distribution – Gradual Realization of Assets – Proportionate Capital Method – Maximum Loss Method.		
Unit-V	Hire Purchase and Installment Purchase System – Distinction – Accounting Procedures – Calculation of Interest and Cash Price – Partial Repossession – Complete Repossession of Goods - Royalty Accounts excluding sub lease.		
Question paper pattern	<p><i>Part –A : 10 x 2 =20 marks</i></p> <p><i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I.</i></p> <p><i>Part – C : 1 theory question from any unit.</i></p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p>		
Teacher's Signature		HOD's Signature	

Text Book	Advanced Accounts	R.L.Gupta and Radhasamy, Sultan Chand Publication, New Delhi
Reference Books	Advanced Accounts	S.P. Jain and Narange, Kalyani Publication, New Delhi
	Advanced Accounts	Dr.M.A.Arulanandam and Dr.K.S.Raman, Himalaya Publishing House, New Delhi

Title of the Paper : BUSINESS ECONOMICS	Credit : 4
Course : B.Com.	First Allied : II
Semester : II	
Hours Per Week : 5	Maximum : 75 marks

Object	To make the students to realize the usefulness of economic tool, principles, laws etc., in business decisions.		
Unit - I	Business economics – Meaning – Definitions – Scope and nature – Concepts applied in business economics – Micro and Macro Economics applied to business.		
Unit - II	Demand analysis – Demand schedule – Law of demand – Demand curves – Elasticity of demand – Indifference curve analysis – Indifference schedule – Indifference curve – Marginal rate of substitution – Consumer’s equilibrium.		
Unit - III	Production function – Iso-Quant curves – Scale of production – Economic of large scale production and limitations thereof.		
Unit - IV	Supply – Supply schedule – Law of supply – Supply curve – Elasticity of supply – Cost and revenue – Break Even Analysis – Fixed cost – Variable cost – Total cost – Marginal and average cost – Long run and short run curves – Average and marginal revenue.		
Unit - V	Market structure – Equilibrium of firm and industry – Optimum firm – Pricing under perfect competition and monopoly – Price discrimination – Pricing under monopolistic competition – Pricing in public utilities.		
Question Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher’s Signature		HOD’s Signature	

Text Books 1. Business Economics – Dr.S. Sankaran, Margam Publications, Chennai.

- Reference Books**
1. Business Economics – Misra and Puri, Himalaya Publications, Mumbai
 2. Business Economics – Mithani D.M. Himalaya Publications, Mumbai.
 3. Business Economics – K.P.M. Sundaram and Sundaram, Sultan Chand & Co., New Delhi.

Title of the Paper : BUSINESS MANAGEMENT	Credit : 3
Course : B.Com.	First Allied : III
Semester : II	
Hours Per Week : 5	Maximum : 75 marks

Objective	To create an understanding of modern business principles and to impart knowledge in the field of motivation, leadership and control process.		
Unit-I	Business management – Definition – Nature – Management is an Art or Science or Profession – Management and Administration - Difference - Principles of management – Function of management – Management by objectives – Management by exception.		
Unit-II	Planning – Definition – Methods of planning – Objectives – Types – Policies, Strategies, procedures and programmes – Advantages and Limitations of Planning.		
Unit-III	Organization – Structure – Features, Types of organization – Line, Functional, organization Line and Staff and Committee Organization – Classification of Organisation - Formal and Informal – Delegation and Decentralization – Merits and Demerits.		
Unit-IV	Staffing – Meaning – Sources of Recruitment – Internal and External selection process – Tests and interviews – Training and Development – Importance – Types of training- Principles of good training programme – Directing – Meaning, features of a good order - Techniques of Direction.		
Unit-V	Motivation – Meaning – Nature and Importance – Theories of Motivation – McGregor’s, Maslow’s theory, Herzberg’s theory – Motivational Techniques – controlling – Meaning, Requirements of effective control system – Techniques of control – Traditional advices – Budgets and Budgetary control, Break Even Point, and Return on investment – Modern devices – Management audit, Management Information System – Network Analysis – PERT and CPM.		
Question Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher’s Signature		HOD’s Signature	

- Text Book**
1. Business Management – Dinker Pagre
 2. Principles of management – Dr. T. Ramasamy
- Reference Book**
1. Business Management – C.B. Gupta
 2. Business Management – Knooz O Donnel

Title of the Paper : COST ACCOUNTING	Credit : 6
Course : B.Com.	Core : IV
Semester : III	Maximum : 75 marks
Hours Per Week : 6	
Objectives :	To give practice regarding Cost accounting principles and methods.
Unit – I	Definition – Objectives, Scope and Nature of Cost Accounting – Differences between Cost Accounting and Management Accounting, Differences between Cost Accounting and Financial Accounting – Advantages and Disadvantages of Cost Accounting – Classification of Costs – Cost unit – Cost Centers – Cost Sheet – Purpose - Preparation of Cost Sheet.
Unit – II	Material control – Meaning – Objectives – Advantages of material control - Purchase procedures – Stores procedures – Receipts and issue of materials – First in First Out Method (FIFO) – Last in First Out Method (LIFO), simple average, weighted average methods only. Inventory control - Levels of stock – Economic Order Quantity (EOQ) – Inventory turnover - ABC Analysis.
Unit – III	Labour – Computation and control of labour cost – Labour turnover - Time Keeping and Time booking – Methods of Wage Payment – Time Rate- Piece Rate, Taylor’s Differential Piece Rate System, Merrick’s differential Piece Rate System, Gantt’s Task and Bonus Plan – Halsey Premium Plan, Halsey-Weir Premium Plan, Rowan Plan.
Unit – IV	Overheads – Classification of overhead cost - Allocation of overhead – Apportionment of overheads – Primary Distribution of overhead - Secondary Distribution of overhead - Machine Hour Rate method.
Unit – V	Methods of costing – Job costing – Contract Costing – Operating Costing – Process costing (excluding inter process profits and equivalent production). Operating Costing –Transport Costing.
Reference Book	1 Cost Accounting – T. S. Reddy, Y. Hari Prasad Reddy.
	2 Cost Accounting – S.P. Jain & K.L.Narang, Kalyani Publication, New Delhi.
	3 Cost Accounting – Ramachandran and Srinivasan
Question Paper Pattern	<i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.
Teacher’s Signature	HOD Signature

Title of the Paper	: ENTREPRENEURIAL DEVELOPMENT	Credit	: 3
Course	: B.Com.	Second Allied	: I
Semester	: III	Maximum	: 75 marks
Hours Per Week	: 3		
Objectives :	To impart knowledge to students regarding entrepreneurship – projects and related issues		
Unit – I	Entrepreneurship – Meaning –Types of Entrepreneurs, Qualities of entrepreneurs – characteristics of entrepreneurs – Differences between entrepreneurs and managers, Differences between entrepreneurs and intrepeneurs, functions of entrepreneurs, Role of entrepreneurship in Economic Development.		
Unit – II	Entrepreneurial Environment – social, Economic, psychological and legal environment, Factors influencing Entrepreneurial Growth, problems of women entrepreneurs and remedies.		
Unit – III	Institutional Finance to Entrepreneurs – IDBI, SIDBI, SIDC, SIDO, TIIC, DIC and Commercial Banks.		
Unit – IV	Project Concept – Sources of Business idea – Project classification – Project identification – Project formulation – Financial Feasibility, Technical Feasibility and Marketing feasibility - project Report.		
Unit – V	Incentives and subsidies – Incentives to small scale industries - Incentives to industrial units located in backward areas - Transport subsidy – Seed capital assistance – Taxation benefits to SSI.		
Reference Book	1.	Entrepreneurial Development – C.B. Gupta & Srinivasan	
	2.	Dynamics of Entrepreneurial Development – Vasant Desai, Himalaya publishing House, New Delhi.	
	3	Entrepreneurship Development – Gordon & Natarajan.	
	4	Entrepreneurial Development – S.S. Kanka S. Chand & Co New Delhi.	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher's Signature		HOD Signature	

Title of the Paper : BUSINESS COMMUNICATION		Credit : 3	
Course : B.Com.		Second : II	
Semester : III		Allied	
Hours Per Week : 3		Maximum : 75 marks	
Objectives :	To develop the skill of writing letters and to utilize modern electronic device to improve communication.		
Unit – I	Business communication – Definition – Need and Functions of business correspondence – Qualities of a good business letter – Format of business letters – Barriers of communication.		
Unit – II	Trade enquiries and Replies – Offer and Quotations, orders and their execution – Confirmation of orders – Complaints and Adjustment letters.		
Unit – III	Circular letters – Different situation – Sales Letters – Collection Letters – Methods of collection process – Different stages in collection letter.		
Unit – IV	Application for situation – Resume writing – Reference letter – Testimonials – Appointment orders, Joining Report.		
Unit – V	Modern Communications methods – Internet – E-mail, SMS- MMS – Voice Mail – Video Conferencing – Report writing Qualities of a good report – Types of reports.		
Reference Book	1.	Effective Business Communication – Remesh & Patten Shetty.	
	2.	Modern Commercial Correspondence – R.S.N. Pillai & Bhagavathi, S Chand & Co., New Delhi.	
	3.	Business Communication – Varinder Kumar and Bodh Raj, Kalyani Publishers, New Delhi	
	4.	Business communication – Rajendra Pal and J S Korlahalli, Kalyani Publishers. New Delhi.	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher's Signature		HOD Signature	

Title of the Paper : BUSINESS STATISTICS		Credit : 4
Course : B.Com.		Major : I
Semester : III		Elective
Hours Per Week : 4		Maximum : 75 marks
Unit - I		
Statistics - Meaning, Definition and Importance – Collection of Data – Primary Data and Secondary Data - Tabulation and Classification – Diagrams and Graphs - Construction of Pie Diagram only – Measures of Central Tendency – Arithmetic Mean – Median – Mode – Standard Deviation - Co-efficient of Variation - Continuous Series Problems only		
Unit - II		
Measures of Dispersion - Range – Quartile Deviation – Co-efficient of Quartile Deviation - Skewness – Karl Pearson’s Co-efficient of Skewness – Bowley’s Co-efficient of Skewness - Continuous Series Problems only		
Unit - III		
Correlation - Meaning – Definition – Types of Correlation - Simple Correlation – Karl Pearson’s Co-efficient of Correlation – Spearman’s Rank Correlation.		
Unit - IV		
Index Numbers – Meaning, Characteristics and Uses – Methods of Construction of Index Numbers – Laspeyre’s Method, Paasche’s Method, Bowley’s Method, Fisher’s Method, Marshall Edge Worth’s Method – Time Reversal Test – Factor Reversal Test – Cost of Living Index Method.		
Unit - V		
Time Series Analysis - Meaning – Uses – Method of Least Squares Fitting a straight line Method – Odd and Even Number Type Problems – Seasonal fluctuations - Method of Moving Average – Regression Analysis.		
Reference Books	Business Statistics – PA. Navaneetham, Jai Publishers, Trichy	
	1. Statistical Methods – S.P. Gupta, Sultan Chand & Sons Publication, New Delhi	
	2. Statistics – R.S.N. Pillai and Bhavathi, Sultan Chand & Sons Publication, New Delhi	
Question Paper Pattern	Part – A : 10 Theory Questions (2 Questions from Each Unit) Part – B : One Theory Question (Either or Type) in any One Unit only + 4 Problems (Either or Type) from any other 4 Units Part – C : 1 Problem from Each Unit (5 Problems)	
Signature of The Teacher		Signature of the HOD

Title of the Paper : PERSONALITY DEVELOPMENT		Credit : 2
Course : B.Com.		Skill Based : II
Semester : III		Elective
Hours Per Week : 2		Maximum : 75 marks
Object	To develop personality and reduce stress.	
Unit - I	Introduction to personality - Development of human personality – Personality Traits – Functions of Personality – Factors influencing the development of personality.	
Unit - II	The dimensions of human development – Physical development – Intellectual development – Emotional development – Social development – Moral development – Spiritual development.	
Unit - III	Communication skills and Body Language – Inter personal communications and relationships – Leadership skills – Team building - Public speaking.	
Unit - IV	Stress management – Definition – Types – Causes and its effects – Stress management at work place – Techniques of stress management.	
Unit - V	Placement preparation – resume writing – Group discussion – Role play – Interview – Mock interview - Time management and effective planning.	
Reference Books	1.	Personality Development by Rajiv K. Mishra & Ruba Rao
	2.	Business communication - Rajendrapal and J.S. Korlahalli.
	3.	7 Habits of highly effective people by Stephen Covey.
	4.	You can win – Shiv khera.
Question Paper Pattern		5x15 = 75 marks (5 out of 8 questions)
Signature of The Teacher		Signature of the HOD

Title of the Paper	: CORPORATE ACCOUNTING - I	Credit	: 4
Course	: B.Com.	Core	: V
Semester	: IV		
Hours Per Week	: 6	Maximum	: 75 marks
Objective	To understand the corporate provisions relating to securities.		
Unit - I	Company Accounts – Issue of shares at par, discount and premium – Pro rata allotment of shares – Calls in advance and calls in arrears – Forfeiture and re-issue of shares – Redemption of Preference Shares.		
Unit - II	Issue of debentures – Distinction between debenture and share – Discount on Debenture – Redemption of debentures – Redemption out of provision – Sinking fund method – Redemption out of profit method - own debentures – Ex-interest and Cum Interest. (Excluding insurance policy method, redemption out of capital, conversion of debentures into shares and own debentures investment Account)		
Unit - III	Profit prior to incorporation – Final accounts of companies – Calculation of Dividends – Calculation of Managerial Remuneration.		
Unit - IV	Valuation of Shares –Factors affecting the value of shares – Methods of valuation of shares- valuation of goodwill - Factors affecting the value of goodwill – Methods of valuation of goodwill.		
Unit - V	Liquidation of company (Excluding statement of affairs and deficiency account) – Liquidator’s final statement of account.		
Question Paper Pattern	Part –A : 10 x 2 =20 marks Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I. Part – C : 1 theory question from any unit. NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.		
Reference Books	1.	Advance Accountancy – Dr.M.A.Arulanandam & Dr.K.S.Raman (Text book)	
	2.	Advanced Accounts – M.C.Shukla and T.S.Grewal	
	3.	Advanced Accountancy - R.L.Gupta and Radhasamy	
	4.	Advance Accountancy- S.P.Jain and K.L.Narang	
Signature of The Teacher	Signature of the HOD		

Title of the Paper	: BANKING THEORY LAW AND PRACTICE	Credit	: 5
Course	: B.Com.	Core	: VI
Semester	: IV		
Hours Per Week	: 6	Maximum	: 75 marks
Objectives :	To develop the knowledge on banking system of the country through practical exposure		
Unit – I	Origin and Development of Banks – Banking system in India – Types of banks in India – Functions of Commercial Banks – Role of Banks in Economic Development – RBI and its functions.		
Unit – II	Types of Bank Accounts – Fixed Time Deposit Account – Savings Deposit Account – Current Account – NRI Account- Opening of an Account – Operating the Banking Account – Other types of Accounts – Closure of Accounts – Attractive savings scheme.		
Unit – III	Negotiable Instruments – Definition – Essential features of Negotiable Instruments – Crossing of Cheques – Features, objectives and types of Crossing – Endorsement – Types of endorsement – Legal provision regarding endorsement.		
Unit – IV	Banker and Customer – Meaning – Definition – Relationship between banker and customer – General and special relationship – Obligation of a banker – Rights of a banker – Customer grievances and redressal – Ombudsman.		
Unit – V	Computerization of banking in India – E-banking services – Benefits – Risk – Internet Banking – Services mobile banking – Services – Cash machine – Credit card – Electronic Fund Transfer RTGS, NEFT, MICR.		
Reference Book	1.	Indian Banking – S. Natarajan and R. Parameshwaran.	
	2.	Banking Theory Law & Practice – Sundram and Varsheny.	
	3	Banking Theory Law & Practice – Gordon and Natarajan.	
	4	Banking Theory Law & Practice – Dr. N. Premavathy	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher's Signature		HOD Signature	

Title of the Paper	: BUSINESS LAW	Credit	: 4
Course	: B.Com.	Second Allied	: III
Semester	: IV	Maximum	: 75 marks
Hours Per Week	: 4		
Objectives :	To develop the knowledge in the field of Contract, Sale of Goods, Contract of Agency.		
Unit – I	Nature of Contract-Indian Contract Act 1872-Definition of Contract- elements of Contract-Essential elements of a valid contract- classification of Contracts		
Unit – II	Formation of Contract- Offer and Acceptance-Consideration-Capacity of Parties- Minor- Person of unsound mind-Free consent-Coercion-Undue influence-Fraud-mistake-legality of object and consideration-contingent contract		
Unit – III	Performance of contract- Discharge of contract-Remedies for breach of contract-suit for recession-suit for damage-Quasi contract-types-contracts of bailment and pledge-indemnity and guarantee-Tenders-Reciprocal promise.		
Unit – IV	Sale of Goods-Sale and Agreement to sell- Conditions and Warranties-Transfer of property-Sale by non-owners- Rights of unpaid seller.		
Unit – V	Contract of Agency- Law of Agency-Creation and appointment-types of agents-personal liabilities-Rights and duties of Agents-Ratification-Essentials of ratification-Termination of agency-irrevocable agency-Effectiveness of termination.		
Reference Book		Principles of Mercantile law- S N Tandon	
		Elements of Mercantile Law- N D Kapoor	
		Commercial law – Sen and Mittra	
		Business Law – R S N Pillai and Bhagavathi	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher's Signature		HOD Signature	

Title of the Paper : Banking Practices (EDC for Mathematics)	Credit : 2
Course : B. Sc Mathematics	NME Part : IV
Semester : IV	
Hours Per Week : 2	Maximum : 75 marks

Objectives	To gain knowledge on banking practices.		
Unit – I	Introduction – Reserve Bank of India and its functions – Commercial Banking – Definition – Functions – Primary functions – Acceptance of deposits – Types of deposits – Advancing of Loans – Various forms of loans and advances – Other functions.		
Unit – II	Services of Commercial banks – Agency services, general utility services and modern services, credit cards – ATM facilities.		
Unit – III	Opening of New Account – Procedure – Bank Pass Book – Specimen entries in the pass book – Duplicate pass book – Precautions to be taken by the banker and customers.		
Unit – IV	Negotiable Instruments – Definition, features – Cheque – Definition – Features, specimen – Cheques vs Draft – Drawing of Cheques, material alteration – examples and their effects		
Unit – V	Crossing – Kinds – Endorsement – Meaning and kinds of Endorsement.		
Text Book	1.	Indian Banking – S. Natarajan & R. Parameshwaran	
	2.	Banking – Gordon & Natarajan	
	3.	Banking Theory Law and Practice – Sundaram & Varshney	
Question Paper Pattern	Part – A = 5 out of 8 questions (5x15=75)		
Teacher's Signature		HOD's Signature	

Title of the Paper : tzpff; fbjj; njhlh;G jhs; - I	Credit : 2
Course : B.A Tamil	NME Part : IV
Semester : IV	
Hours Per Week : 2	Maximum : 75 marks

Nehf;fk;	fbjj; njhlh;G gw;wp mbg;gil Mw;wiy tsh;j;jy;.		
myF : I	jfty; njhlu;G : ,yf;fzk; - Nehf;fq;fs; - \$Wfs; - jfty; njhlh;gpd; tiffs; - jfty; njhlh;gpd; jilfs; - vOj;J jfty; njhlh;gpd; ed;ikfs; jPikfs; - tzpff;fbjj;jpd; fl;likg;G – fbjk; vOJk; Kd; kdjpy; nfhs;s Ntz;ba fhuzpfs;.		
myF : II	tprhuzfSk; kWnkhopfSk; : cjtp Nfl;Fk; tprhuizfs; tpw;gid tha;g;G tsq;fisf; nfhz;Ls;s tprhuzfs; - kWnkhopfspd; tiffs; tpiyf; Fwp;gPLfSk; - tpiy Gs;spfSk;.		
myF : III	Miz epiwNtw;wk; : Miz tpLj;J fbjk;, Miz epiwNtw;wg;gl;lij mwptpj;J fbjk; - Mizapid uj;J nra;Ak; fbjk;.		
myF : IV	Gfhu; kw;Wk; rupf;fl;ly; fbjq;fs; : fhyjhkjj;ij Gfhu; nra;Ak; fbjk; gjpy; fbjk; - jtwhd nghUL;fis NrjKw;w nghUL;fs; mDg;gg;gl;lij Gfhu; nra;Ak; fbjk; - gjpy; fbjk;.		
myF : V	mwpf;if : rpwg;gpay;Gfs; - tifg;ghLfs; - re;ij mwpf;if – cgNahfq;fs; khjpup re;ij mwpf;if – mr;rf mwpf;if jahupj;jy; - khjpup mr;rf mwpf;if.		
Gj;jfq;fs;	1.	tzpfj; jfty; njhlh;G - Kidth; .uhjh	
	2.	tzpfj;jkpo; - ,e;J gjpg;gf Mrphpah; FO ,e;J gjpg;gfk;.	
Question Paper Pattern	Part – A = 5 out of 8 questions (5x15=75)		
Teacher's Signature		HOD's Signature	

Title of the Paper : INCOME TAX LAW AND PRACTICE		Credit : 5
Course : B.Com.		Core : VII
Semester : V		
Hours Per Week : 6		Maximum : 75 marks
Objectives	To gain knowledge about latest income tax provisions.	
Unit – I	Basic Concepts – Assessee – Person – Assessment Year – Previous Year – Income – Total income – Income exempt from tax- Residential Status - Computation.	
Unit – II	Income from Salary – Basis of charge – Different types of allowances – Pension – Gratuity – Perquisites – Provident fund – Deduction from Salary – Computation.	
Unit – III	Income from House Property – Basis of charge – Determination of Annual Value – Income from let out property – Self occupied property – Deduction allowed from Income from House Property – Computation.	
Unit – IV	Income from Business or Profession – Basis of charge – Deductions – General and Specific – Computation.	
Unit – V	Capital Gains – Basis of charge – Short Term and Long Term Capital Gains – Indexed cost of acquisition and improvement – Exemption – Computation. Income from other sources: Basis of charge – Interest of Securities – Deductions allowed – Computation	
Text Book	1.	Income Tax Law and Practice – T.S. Reddy & Hari Prasad Reddy
Reference Book	1.	Income Tax Law and Practice – B.B.Lal
	2.	Income Tax Law and Practice –Gaur & Narang K.L.
	3.	Income Tax Law and Practice –Vinod . K. Singhania
Question Paper Pattern	Part –A : 10 x 2 =20 marks Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit. Part – C : 1 theory question from any unit. NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.	
Teacher's Signature		HOD's Signature

Title of the Paper : CORPORATE ACCOUNTING - II		Credit : 4
Course : B.Com.		Core : VIII
Semester : V		
Hours Per Week : 6		Maximum : 75 marks
Objectives	To impart knowledge about the special accounting methods and procedures followed by certain kinds of companies.	
Unit – I	Amalgamation and External Reconstruction: Types of Amalgamation – Amalgamation in the nature of merger and Amalgamation in the nature of Purchase (Excluding inter-company owing and inter – Company holdings).	
Unit – II	Alteration of share capital – Internal Reconstruction.	
Unit – III	Accounts of Holding Companies – Preparation of consolidated Balance Sheet (Excluding chain holding and reciprocal holding).	
Unit – IV	Accounts of Banking Companies – Preparation of Final Accounts – (New Format) – Calculation of Rebate on Bills Discounted.	
Unit – V	Accounts of Insurance companies: Life Insurance – Preparation of valuation Balance Sheet to determine the profit of Life Insurance Business. Fire and Marine Insurance – Preparation of financial statement.	
Text Book	1.	Corporate Accounting – S.P.Jain & K.L. Narang
Reference Book	1.	Advanced Accounts – M.C.Sukla & Grewal
	2.	Corporate Accounting – R.L.Gupta & Radhaswamy
Question Paper Pattern	Part –A : 10 x 2 =20 marks Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I. Part – C : 1 theory question from any unit. NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.	
Teacher's Signature		HOD Signature

Title of the Paper : FINANCIAL MANAGEMENT		Credit : 4
Course : B.Com.		Core : IX
Semester : V		
Hours Per Week : 5		Maximum : 75 marks
Objectives :	To impart a depth knowledge in the field of business finance with multidimensional aspects.	
Unit – I	Introduction to Finance; Financial Management – Scope-Objectives – Approaches – Importance – Financing Decisions – Functions of Financial Manager – Sources of finance. Cost of Capital – Importance – Computation of Cost of capital – Cost of equity – Cost of Preference share – Cost of debt.	
Unit – II	Capital Structure; Financial Structure - Over capitalisation – Under capitalisation - Merits and Demerits – Optimum Capital Structure – Factors determining Capital structure – Capital structure Theories – Net Income Approach – Net Operating Income Approach – MM Approach.	
Unit – III	Leverages; Significance – Types – Operating, Financial and Combined Leverage – Working Capital Management – Estimating Working Capital Requirements – Cash Management.	
Unit – IV	Receivable Management – Credit Standards – Credit Terms – Credit Policies. Inventory Management – Levels of Stock – EOQ – Inventory turnover.	
Unit – V	Dividend Decision - Factors considering the Dividend Decision - Forms of Dividend – Types of Dividend – Dividend Policy – Dividend Theories – Walter’s Model – Gordon Model.	
Text Book	1.	Financial Management – S.N. Maheswari, S. Chand Publications, New Delhi.
Reference Book	1.	Financial Management –Dr. R. Ramachandran and Dr. R.Srinivasan, Sri Ram Publication, Trichy
	2.	Financial Management – Sharma and Gupta, Kalyani Publications, New Delhi.
	3.	Financial Management – C. Paramasivam and T. Subramanian, New age International Publications, New Delhi.
Question Paper Pattern	Part –A : 10 x 2 =20 marks Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I. Part – C : 1 theory question from any unit. NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.	
Teacher’s Signature		HOD Signature

Title of the Paper	: FINANCIAL SERVICES		Credit	: 4
Course	: B.Com.		Core	: X
Semester	: V			
Hours Per Week	: 5		Maximum	: 75 marks
Objectives :	To develop knowledge about financial services in India			
Unit – I	Financial services – Meaning – Importance – Components of financial services – Merits and features of Factoring, Leasing, Hire Purchase finance – Credit card – Merchant Banking – Asset liability management (ALM), Housing finance, underwriting and credit rating – Players in the financial services sector – Financial services and Economic environment.			
Unit – II	Mutual funds – Meaning – Types of mutual fund – Classification of mutual fund – Benefits – Investment of mutual fund – Mutual funds in India – Regulation of SEBI in Mutual funds.			
Unit – III	Factoring – Meaning – Key elements – Types of factoring – Benefits of financial factoring and Non-Financial factoring – Legal aspects of factoring difference between factoring and Bills Discounting – Factoring in India – Recommendation of Kalyana Sundaram Committee.			
Unit – IV	Leasing – Meaning – Steps in Leasing transactions – Legal aspects in leasing – Lease finance – Flat and Effective rate of interest – Types of Lease – Merits and demerits of Leasing – Difference between financial lease and operating lease – Tax benefits under leasing agreement in India.			
Unit – V	Merchant Banking – Meaning – Classification of Merchant Bankers – Functions of Merchant banker – Merits and demerits of merchant banking Regulations by SEBI – Public Issue – Right Issue – Due diligence certificate – Action against merchant banker – Approval for raising foreign capital.			
Reference Book	1.	Banking and Financial System – Nirmala Prasad		
	2.	Financial Services and Markets – E. Gorden		
Text Book	1.	Financial Services – B. Santhanam		
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)			
Teacher's Signature		HOD Signature		

Title of the Paper : BUSINESS ENVIRONMENT		Credit : 4	
Course : B.Com.		Major : II	
Semester : V		Elective	
Hours Per Week : 4		Maximum : 75 marks	
Objectives	To make an understanding on the basic concepts on business environment and to learn various fields of environment in business.		
Unit – I	Business Environment – Concept and Significance – Factors of environment and their influence on Business – Social and Cultural Environment – Impact of Socio-Cultural factors on Business.		
Unit – II	Demographic Trends – Structure and Systems of Indian Society – Caste and Communal Systems - Role of Social Groups in Business Development.		
Unit – III	Political Environment and Business – Relevance of Political Decisions to Business – Directive Principles of State Policy – Centre - State Relations.		
Unit – IV	Economic Environment and Business – Role of Economic Systems in Promoting Business Activities – Kinds of business sectors and their places in Economic System.		
Unit – V	Multinational Corporations – Technological environment – Impact of Technology on Business – Choice of Appropriate Technology.		
Reference Book	1.	Indian Economy – Rudder Dutt and K.P.M.Sundaram.	
	2.	Essentials of Business Environment – K. Aswathappa	
	3.	Business Environment: Francis Cherunilam	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher's Signature		HOD's Signature	

Title of the Paper : Human Resource Management	Credit : 2
Course : B. Sc Mathematics	NME Part : IV
Semester : V	
Hours Per Week : 2	Maximum : 75 marks

Objectives	To impart basic knowledge of Human Resource Management and management development.		
Unit – I	Definition, objectives, nature and scope of Human Resource Management – managerial functions - Operative functions – Role and qualities of HR manager.		
Unit – II	Recruitment – Internal and External sources of man power – Steps in selection procedure.		
Unit – III	Test – Kinds of tests – Interviews – Kinds of interviews – Interview procedure.		
Unit – IV	Motivation theories – MCGregor’s theory of motivation – Maslow’s Need Hierarchy theory – Hertzberg’s Two factor theory – Theory X and Y. Financial and Non–Financial motivations.		
Unit – V	Management development - Nature, scope and objectives of management development – Techniques of development – On – the –Job methods – Off – the – Job methods.		
Text Book	1.	Personnel / Human Resource Management – P. Subba Rao and V.S. P Rao	
	2.	Personnel Management – P. Subba Rao and V.S.P, Rao	
Recommended Book	1.	Management of Human Resources – Rakesh K. Chopra	
Question Paper Pattern	Part – A = 5 out of 8 questions (5x15=75)		
Teacher’s Signature		HOD’s Signature	

Title of the Paper : tzpff; fbjj; njhlh;G jhs; - II	Credit : 2
Course : B.A Tamil	NME Part : IV
Semester : V	
Hours Per Week : 2	Maximum : 75 marks

Nehf;fk;	gy;NtW tzpff; fbjq;fis Kiwahf vOjf; fw;wy;		
myF : I	tpz;zg;gf;fbjq;fs; - tbtck; - gFjpfSk; Fwpg;GiyfSk;.		
myF : II	tR+y; fbjk; - fzf;F mwpf;if mDg;Gjy; - epidT+l;Lk; fbjq;fs; mDg;Gjy; - cWjp tha;e;j epidT+l;Lk; fbjq;fs;.		
myF : III	Rw;wwpf;if fbjk; : Nehf;fq;fs; - Rw;wwpf;if vOjg;gLtjd; R+o;epiyfs; kw;Wk; khjphpf; fbjq;fs;.		
myF : IV	Kjy;th; kw;Wk; Kfth; fbjk;: Kfik fbjj; njhlh;gpd; gy;NtW fl;lq;fs; kw;Wk; mjw;fhd fbjq;fs;.		
myF : V	tq;fpapy; fbjj; njhlh;G : etPd tq;fpapd; gzpfs; - tq;fpf; fbjj; njhlh;gpd; \$Wfs; - tiffs; kw;Wk; mjd; khjphpf; fbjq;fs;.		
Gj;jfq;fs;	1.	tzpfj; jfty; njhlh;G - Kidth; .uhjh	
	2.	tzpfj;jkpo; - ,e;J gjpg;gf Mrphpah; FO ,e;J gjpg;gfk;.	
Question Paper Pattern	Part – A = 5 out of 8 questions (5x15=75)		
Teacher's Signature		HOD's Signature	

Title of the Paper : SOFT SKILLS DEVELOPMENT	Credit : 2
Course : B.COM	SSD Part IV :
Semester : V	
Hours Per Week : 2	Maximum : 75 marks

Objectives	Today's world is all about relationship, communication and presenting oneself, one's ideas and the company in the most positive and impactful way. This course intends to enable students to achieve excellence in both personal and professional life.	
Unit – I	Know thyself/ Understanding self Introduction to soft skills-self discovery-developing positive attitude-improving perceptions-forming values.	
Unit – II	Interpersonal skills / understanding others Developing interpersonal relationship-team building-group dynamics-Net working – improved work relationship	
Unit – III	Communication skills / communication with others Art of listening-Art of reading – art of speaking – art of writing – art of writing e-mails-email etiquette	
Unit – IV	Corporate skills / working with others Developing body language-practicing etiquette and mannerism – time management – stress management	
Unit – V	Selling self / Job hunting Writing resume / cv-interview skills-group discussion – Mock interview – Mock GD – Goal setting – career planning	
Text Books:	1.	Meena.K and V. Ayothi (2013) A book on development of soft skills (soft skills: A road map to success), P.R. Publishers & Distributors, No, B – 20 &21, V.M.M. complex, chatiram bus stand, Tiruchirappalli – 620002. Phone No: 0431 – 2702824: Mobile No: 94433 70597, 9843074472

	2.	Alex K. (2012) soft skills – know yourself & know the world, s.chand & company LTD, Ram nagar, New Delhi – 110 055. Mobile No: 94425 14814 (Dr. K. Alex)
Reference Books	<ol style="list-style-type: none"> 1. Developing the leader within you John C Maxwell 2. Good to great by Jim Collins 3. The seven habits of highly effective people Stephen covey 4. Emotional Intelligence Daniel Goleman 5. You can win shive khera 6. Principle centred leadership Stephen covey. 	
Question Paper Pattern		
Teacher's Signature		HOD's Signature

Title of the Paper	: MANAGEMENT ACCOUNTING		Credit	: 5
Course	: B.Com.		Core	: XI
Semester	: VI		Maximum	: 75 marks
Hours Per Week	: 6			
Objectives	The purpose is to impart basic knowledge of management accounting so students can able to understand financial statements and reports and to make rational decisions			
Unit – I	Management Accounting: Evaluation, Meaning, Definition, Nature, Scope, Objectives Functions, Merits and Demerits – Financial Accounting Vs. Management Accounting – Cost Accounting Vs. Management Accounting.			
Unit – II	Financial Statement: Analysis and Interpretation – Accounting Ratios: Liquidity, Profitability, Solvency and Activity Rations – Significance and Limitations of Accounting Ratios.			
Unit – III	Fund Flow and Cash Flow Analysis: Meaning, Importance and Limitations – Preparation of Fund Flow Statement and Cash Flow Statement as per Accounting Standard 3 – Distinctions between Fund Flow Statement and Cash Flow Statement.			
Unit – IV	Marginal Costing: Marginal Cost – Contribution – Key Factor – Break Even Analysis – Advantages and Limitations of Marginal Costing – Application of Marginal Costing Techniques in Decision Making Process.			
Unit – V	Budgeting: Production, Cash and Flexible Budgets – Capital Budgeting – Payback Method – Net Present Value Method (Only Two Methods)			
Text Book	1.	Management Accounting – S.N. Maheswari		
Reference Book	1.	Management Accounting Reddy R.S.N. Pillai & Bhagavathi		
	2.	Management accounting – Gupta		
	3.	Management Accounting – Ramachandran and Srinivasan		
	4.	Management Accounting – T.S. Reedy and Y. Hariprasad		
Question Paper Pattern	<p>Part –A : 10 x 2 =20 marks Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I. Part – C : 1 theory question from any unit. NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p>			
Teacher's Signature		HOD's Signature		

Title of the Paper : AUDITING		Credit : 5	
Course : B.Com.		Core : XII	
Semester : VI			
Hours Per Week : 6		Maximum : 75 marks	
Objectives :	To impart knowledge about the basic idea of auditing and to know the procedure conducting company audit.		
Unit – I	Audit – Definition – Objectives – Types – Advantages And Limitations – Qualities of an Auditor, Internal Control – Internal Check and Internal Audit – Statutory Audit – Audit Note Book and Audit Papers.		
Unit – II	Vouching – Meaning – Vouching of Cash Transaction - Vouching of Trading Transaction - Verification and Valuation of Assets and Liabilities.		
Unit – III	Audit of Limited Companies- Auditor Qualification and Disqualification - Appointment – Removal – Remuneration - Rights, Duties and Power of an Auditor – Preliminaries to be done through the actual work is begun by the Auditor- Audit of Final Statements – Audit of Balance Sheet of a Company – Auditor’s Liability		
Unit – IV	Audit Reports – Types – Content of Audit Report – Reserve – Difference between General Reserve and Provisions – Sinking Fund - Reserve Fund – Capital Reserve – Secret Reserve – Auditor’s Duty in connection with Reserve.		
Unit – V	Investigation – Objects of Investigation - Investigation under different situations - Auditing in an EDP Environment.		
Text Book	1.	Auditing – B. N. Tandon S. Sudarsanam and S. Sundharabahu, S.Chand and Company Ltd., New Delhi	
Reference Book	1.	Auditing – Jag Dish Prakash	
	2.	Auditing – Spicer and S. Pegler	
	3.	Practical Auditing – Walter W Big	
	4.	Practical Auditing - Dinker Pagre	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher’s Signature		HOD’s Signature	

Title of the Paper: HUMAN RESOURCE MANAGEMENT		Credit : 5
Course : B.Com.		Core : XIII
Semester : VI		
Hours Per Week : 6		Maxi : 75 marks mum
Objectives	To impart basic knowledge of Human Resource Management	
Unit – I	Human Resource Management – Meaning, Definition, Objective, Scope and functions – Difference between Personnel Management and Human Resource Management – Human Resource Management in a changing Environment	
Unit – II	Human Resource Planning – Definition, Objective, Need and Importance - Human Resource Planning – Process – Barriers – Requirements for effective HR Planning	
Unit – III	Job Analysis – Definition, Uses, Process – Job Description – Purpose – Job Specification - Job Design – Factors Affecting Job Design – Techniques of Job Design	
Unit – IV	Recruitment – Sources of Recruitment - Selection – Phases of Selection Process – Training – Methods of Training – Placement – Induction - Requirements for Effective Induction Programme.	
R	Human Resource Information System (HRIS) – Need, uses, Limitation and Designing of HRIS – Human Resource Accounting (HRA) – Objectives, Advantages, Limitation – Methods of Human Resource Valuation – Controlling cost of Human Resource.	
Text Book	1.	Dr. S.S. Khanka – Human Resource Management, Sultan Chand Company Limited, New Delhi
Reference Book	1.	Human Resource Management –L.M. Prasad
	2.	Human Resource Management – Pravin Durai (Pearson)
	3.	Human Resource Management - Tirupathi
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)	
Teacher's Signature		HOD's Signature

Title of the Paper : COMPANY LAW & SECRETARIAL PRACTICE		Credit : 4
Course : B.Com.		Core : XIV
Semester : VI		Maxi : 75 marks
Hours Per Week : 5		mum
Objectives :	To educate about company formation and facilities and facilities the students to understand company secretarial duties.	
Unit – I	Introduction, Definition and Characteristics of company – Kinds of companies – Based on Incorporation, Liability and other forms; Incorporation of companies – Promotion stage, registration stage and commencement of Business Stage.	
Unit – II	Memorandum of Association – Contents & Alteration - Doctrine of ultra virus – Articles of Association – Contents and Alteration – Doctrine of Indoor Management – Prospectus - Contents – Liabilities for misstatement in prospectus.	
Unit – III	Company Secretary – Types – Private secretary, Ministry (or) Department of secretary, Embassy, Trade union, Local body, co-operative society and Association – Appointment, Duties, Rights Liabilities and Removal of Company Secretary.	
Unit – IV	Directors – Definition, number, eligibility – Women director – Appointment, Duties, Power and Liability – Legal position of Directors Removal of Directors.	
Unit – V	Company meeting – Statutory meeting , Annual General meeting , Extra-ordinary general meeting, Class meeting, Board meeting and Committee meeting - Requisites of a valid meeting – Notice, Quorum, Minutes, Voting, Proxy & Agenda – Resolution – Types - Winding up – Meaning & Definition – Modes – Compulsory winding-up – voluntary winding up.	
Reference Book	1.	Company Law & Secretarial Practice – P.K. Guptha
	2.	Company Law & Secretarial Practice – K.C.Garg, R.C.Chawla, Vijay Gupta
	3.	Manual of Secretarial practice – B.N.Tandon.
Text Book	1.	Company Law & Secretarial Practice – N.D.Kapoor.
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)	
Teacher's Signature		HOD's Signature

Title of the Paper	: PRINCIPLES AND PRACTICE OF INSURANCE	Credit	: 4
Course	: B.Com.	Major Elective	: III
Semester	: VI	Maximum	: 75 marks
Hours Per Week	: 4		
Objectives :	To develop the knowledge about Insurance.		
Unit – I	Definition of Insurance – General principles of Insurance – Types of Insurance – Life, Fire and Marine – Differences between Life and other types of Insurances.		
Unit – II	Life Insurance – Objects – Different types of Life Policies – Annuities – Formation of Life Insurance contracts – Assignment and nominations – Lapses and Revivals of policies.		
Unit – III	Surrender value – Paid up value – Loans – Claims – Procedure for claims – Settlement of claims.		
Unit – IV	Marine Insurance – Functions – Marine perils – Types of marine policies – Clauses in General use – Warranties – Proximate cause – Subrogation and contribution – Re-Insurance and double insurance – Types of marine losses.		
Unit – V	Fire Insurance – Characteristics – Subject matter – Fixation of premium – Fire waste – Hazards of fire – Physical and moral – Types of fire policies – Cover note – Surveys and inspection – Average clauses – Re-Insurance and revivals – Cause proxima.		
Reference Book	1.	Principles and Practice of Insurance – Dr. A. Murthy	
	2.	Element of Insurance – Dr.R.Balu., Dr.N.Premila. Sri venkateswara publication.	
	3	Element of Insurance – Dr. E. Dharmaraj	
	4	Insurance and Risk Management – P.K. Gupta	
Question Paper Pattern	Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30)		
Teacher's Signature		HOD Signature	

Title of the Paper	: ADVERTISING AND SALESMANSHIP		Credit	: 2
Course	: B.Com.		SBE	: III
Semester	: VI		P - IV	
Hours Per Week	: 2		Maxi mum	: 75 marks
Objectives :				
Unit – I	Meaning of Advertising – Characteristics, features of Advertising – Nature and Scope of Advertising – Benefits of Advertising – Criticism of Advertising.			
Unit – II	Advertising Media – Indoor and Outdoor Advertising – Advertising agency – Role – Importance.			
Unit – III	Personal Selling – Definition – Salesmanship –Definition features – Objectives – Benefits- criticism against Salesmanship.			
Unit – IV	Qualities of a successful salesman; physical, mental, Social and moral Qualities – Other Requisites of a salesman.			
Unit – V	Recruitment of salesman – Sources – Remuneration of salesman; methods.			
Reference Book	1.	Advertising and Salesmanship – P. Saravanavel & Sumathi		
	2.	Advertising and salesmanship – Kathiresan & Radha		
	3	Salesmanship are publicity Rustom S Davar, Sohrab R Davas Nusli R Davar		
Question Paper Pattern	5x15=75 (5 out of 8 questions)			
Teacher's Signature		HOD Signature		