

Subject	Instructions		Examination		
	Hours/Week	Credits	Marks		
			Internal Assessment	Board Examination	Total
Vanikakadidhadhodarbukal	6	3	25	75	100
Marketing	5	4	25	75	100
Financial Accounting	5	4	25	75	100
Value Education	2	2	25	75	100
Professional English –I		4	25	75	100
Kapeedukotpadugalumnadaimuraigalum	6	3	25	75	100
Principles of Management	5	4	25	75	100
Financial Accounting-II	5	4	25	75	100
Environmental Studies	2	2			
Professional English –II		4	25	75	100
Banking Theory Law and Practice	5	4	25	75	100
Fundamentals of Company Law	5	4	25	75	100
Financial Accounting-III	6	4	25	75	100
Business Statistics	6	5	25	75	100
Cost Accounting	6	4	25	75	100
Fundamentals of Computer	2	2	25	75	100
Auditing	5	4	25	75	100
Business Mathematics	6	5	25	75	100
Management Accounting	6	4	25	75	100
Financial Accounting-IV	6	4	25	75	100
Service Marketing	5	4	25	75	100
Goods and Services Tax	2	2	25	75	100
Financial Accounting-V	5	4	25	75	100
Business Laws	5	4	25	75	100
Income Tax Law and Practice –I	5	4	25	75	100
Entrepreneurship Development	5	4	25	75	100
Business Environment	6	5	25	75	100
Export and Import Documentation	2	2	25	75	100
Business Accounting	2	2	25	75	100
Industrial relations and Labour Laws	5	4	25	75	100
Income Tax Law and Practice –II	5	4	25	75	100
Retail Marketing	6	5	25	75	100
Financial Markets and Services	6	5	25	75	100
MS – Office and Tally Theory	2	2	25	75	100
MS- Office and Tally – Lab	2	2	25	75	100
Commerce Practical	2	2	25	75	100
Advertising and Salesmanship	2	2	25	75	100

<b>BACHLOR OF COMMERCE</b>	
<b>Course Objectives</b>	
<b>Semester-I</b>	
1	<b>Vanikakadidhadhodbukal</b> – Basic understanding of business correspondence, writing and handling of business communication for the learning of students.
2	<b>Marketing</b> - To provide basic knowledge of concepts, principles, tools and techniques of marketing.
3	<b>Financial Accounting –I</b> – To help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
4	<b>Value Education</b> – To impart citizenship values among the students, to make awareness of civil rights and to familiarities the students with basic features of Indian constitution.
5	<b>Professional English –I</b> - To develop the language skills of students by offering adequate practice in professional contexts. □ □ To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students. □ To focus on developing students’ knowledge of domain specific registers and the required language skills. To develop strategic competence that will help in efficient communication. To sharpen students’ critical thinking skills and make students culturally aware of the target situation.

<b>Subject Name: VanigaKadithaThodarpugalSubject Code: UVTJL11</b>	
<b>Unit No.</b>	<b>Content</b>
1	tzpfjnjlh;G - nghUs; - ,yf;fzk; - Kf;fpaj;Jtk; - mbg;gilf; \$Wfs; - gzpfs; tzpfj; njhlh;GtopKiw - Clfq;fs; - Neubkw;Wk; kiwKftzpfj; njhlh;G - jilfs; - tzpfj; njhlh;gpw;fhdkpd;dZmikg;Gkw;Wk; rhjdq;fs;.
2	zpfjbjg; Nghf;Ftuj;J - Nfhl;ghLfs; - tbtikg;G - fl;likg;G - jpl;lkpLjy; - ahh; nra;jy; - kpd; mQ;ry; tiffs; - gad;ghLfs; - kpd; mQ;ry; cUthf;fk; -ghJfhg;G
3	tzpftprhuizf; fbjq;fs; - MizAWf; fbjq;fs; - tpw;gidf; fbjq;fs; - gpd;gw;Wf; fbjq;fs; - Gfhh; kw;Wk; rhpf;ly; fbjq;fs; - t#y; fbjq;fs; - tq;fpf;fbjq;fs; - tiffs; - Kfikf; fbjq;fs; - tiffs; - Kfikf;Ftpz;zg;gpj;jy; - Kftd; epakdf; fbjk; - fhg;gPl;Lfbjq;fs; - tiffs;.
4	gzpnjlh;ghdfbjg; Nghf;Ftuj;J -gzpNtz;btpz;zg;gf; fbjk; vOJjy; - mjd; fl;likg;G - Ra mwpKfg; gbt; - gzpepakdfbjk;.
5	mwpf;if- nghUs; - Kf;fpaj;Jtk; - mbg;gilf; \$Wfs; - tiffs; nghUslf;fk; rl;IG+h;tmwpf;if - Mz;lwpf;if - jzpf;ifmwpf;if. re;ijmwpf;ifnghUs; - gzpfs; - gz;Gfs; - fl;likg;G

<b>Course Outcome</b>	
<b>Students should able</b>	
<b>Subject Name: VanigaKadithaThodarpugalSubject Code: UVTJL11</b>	
CO1:	understand theimportanceof businesscorrespondenceandelectronicmodeof business correspondence
CO2:	acquireknowledgeaboutthebusinesscorrespondence,concept,draftingand e-mail utilityand security.
CO3:	acquire knowledge about the trade enquiry correspondence, agency correspondenceand insuranceletters
CO4:	gainknowledge about thejob relatedapplication.
CO5:	understand the concept of notice, importance, types of notice andfeatures.

<b>TEXT BOOKS</b>	
1.tifj; jfty; njhlh;G -	jpU.fjpNurd; kw;Wk; Kidth; uhjh
2.thzpg jfty; njhlh;G -	Kidth; tp.vk;.nry;tuh[;
3.tzpff; fbjj; njhlh;G -	jpU.v];.Kj;ijah
4.tzpff; fbjq;fs;	- Kidth;e.KUNfrd; kw;Wk; jpU.kNdhhf;

<b>REFERENCE BOOKS</b>	

<b>Subject Name:Marketing</b>		<b>Subject Code: CCRJC11</b>
<b>Unit No.</b>	<b>Content</b>	
1	Marketing — Definition — Nature — Scope — Functions — Importance — Role of Marketing — Approaches to the Study of Marketing — Marketing concept — Recent innovations in Modern Marketing.	
2	Product — Meaning — Classification — Planning — Modification — Diversification — Elimination — New product development.	
3	Pricing — Meaning objectives — Factors influencing price determination — Methods of price determination — Cost oriented pricing — Demand oriented pricing — Competitive pricing — New product pricing — Product line pricing — Geographical pricing — Psychological pricing — Price discounts.	
4	Channel of distribution - Channel functions — Factors to be considered in channel selection — retailing, wholesaling, direct marketing and on-line marketing.	
5	Advertising — Objectives — Types — Benefits — Criticism against advertising-Media Selection.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1:	gain knowledge on the basics of marketing, approaches in marketing, its modern concepts and function.
CO2:	understand the product, modification, diversification and the development of new product.
CO3:	know the objectives of pricing, types and the factors affecting the pricing decisions.
CO4:	understand the channels of distribution, functions of retailing and wholesaling.
CO5:	know the concept of advertising, media selection and the criticism against advertising.

<b>TEXT BOOKS</b>	
Marketing Management - V. S .Ramasamy & S .Namakumari	
Marketing Management - C.P.Gupta and N.Rajan Nair	

<b>REFERENCE BOOKS</b>	
1. Marketing Management —	S.A. Sherlekar
2. Marketing Management —	C.P.Mamoria and Sathish Mamoria
3. Marketing Management —	Philip Kotler
4. Marketing Management —	M.M. Varma
5. Marketing Management —	P.K.Agarwal

SubjectName:Financial Accounting–I		SubjectCode:CCRJC12
Unit No.	Content	
1	Accounting Principles — Concepts — Conventions — Rules of Double Entry System — Transactions - Journals — Ledgers — Subsidiary Books — Trial Balance.	
2	Errors — Types — Errors disclosed and not disclosed by trial balance — Suspense account — Rectification of errors — Bank Reconciliation Statement.	
3	Final accounts of sole trading concerns with adjustments.	
4	Bills of Exchange — Trade and Accommodation bills — Renewals — Dishonour due to insolvency — Retiring the bill.	
5	Single entry or Accounts from incomplete records — Methods of ascertainment of profit : Net worth method — Conversion method.	

Course Outcome	
Students should able	
CO1:	learn the basic principles of Accounting
CO2:	gain the skill in the procedure for preparation of rectifying the errors and know to prepare cash book and bank Reconciliation statement
CO3:	understand the method of making adjustments during the preparation of final accounts.
CO4:	get the procedure of preparing bill of exchange.
CO5:	learn the various skill in the procedure for preparation of accounts from incomplete records.

<b><u>TEXT BOOKS</u></b>
Advanced Accountancy – R.L.Gupta and Radhasamy
Advanced Accountancy – S.P.Jain and K.L.Narang

<b><u>REFERENCE BOOKS</u></b>	
Advanced Accounts	M.C.Shukla and T.S. Grewal
Advanced Accountancy	P.C.Tulsian

Subject Name:Value Education		SubjectCode:UVEJC11
Unit No.	Content	
1	Values and individual - Values meaning-the significance of values-classification of values education – values and the individuals – self-discipline, self-confidence, empathy, compassion, honesty and courage.	
2	Values of religion and society- Karma yoga in Hinduism – love and justice in Christianity – brotherhood in Islam – compassion in Buddhism – ahimsa in Jainism and courage in Sikhism – need for religious harmony – Definition of society – democracy – secularism – socialism – gender justice – human rights – socio-political awareness – social integration – social justice.	
3	Professional values & Role of social institutions in value formation - Definition – accountability – willingness to learn – team spirit – competence development – honesty – transparency – respecting others – democratic functioning – integrity and commitment. Role of family – peer group – society – educational institutions – role models – mass media in value formation.	

Subject Name:ValueEducation		SubjectCode:UVEJC11
Unit No.	Content	
4	Constitutional values and fundamental rights - <b>Constitutional values:</b> Sovereignty – Socialism – Secularism – Democracy – Republic – Justice – Liberty – Equality – Fraternity – Dignity of the individual – Unity and integrity of the Nation – International peace and a just international order. <b>Fundamental rights:</b> Right to equality – Right to freedom – Rights against exploitations – Right to freedom of religion – Cultural and educational rights – Rights to constitutional remedies.	
5	Directive principles of state policy and fundamental duties - <b>Directive principles of state policy:</b> Meaning and classification – policies relating to economic and social principles – policies relating to Gandhian Principles – policies relating to International Peace Security – policies relating to Universalisation of Education,Child labour and Status of women. <b>Fundamental Duties:</b> Abiding and respecting the constitution, its ideals and institutions – cherishing and following the noble ideals that inspired our national struggle for freedom – upholding and protecting the sovereignty, unity and integrity of India – defending the country – promoting the harmony – the spirit of common brotherhood and dignity of women – valuing and preserving the heritage of our composite culture – protecting and improving the natural environment – developing the scientific temper – humanism and the spirit of inquiry – safeguarding public property – serving towards excellence in all spheres of individual and collective activity – providing opportunities for education.	

Course Outcome	
Students should able	
CO1:	understand the significance of individual values lot of life skill.
CO2:	know the values of Religion like Hinduism, Christianity, Islam, Buddhism, Jainism and Sikhism. Society like, socialism, secularism, social awareness, social integration and social justice
CO3:	understand the professional values like team spirit, honesty, competence development, transparency, respecting others and role of social institutions in value formation.
CO4:	learn about the constitutional values like sovereignty, socialism, secularism, democracy, liberty, equality, dignity of individual and Unity and integrity of nation
CO5:	gain the knowledge about the directive principles of state policy and fundamental duties.

<b><u>TEXT BOOKS</u></b>

<b><u>REFERENCE BOOKS</u></b>
M.G.Chitakra: Education and human values A.P.H.Publishing Corporation, New Delhi, 2003
Chakravarthy, S.K: Values and ethics for organizations:Theory and Practice, Oxford University Press, New Delhi

Subject Name:Professional English-I		Subject Code: UPDLP11
Unit No.	Content	
1	<b>COMMUNICATION</b> <b>Listening:</b> Listening to audio text and answering questions - Listening to Instructions <b>Speaking:</b> Pair work and small group work. <b>Reading:</b> Comprehension passages –Differentiate between facts and opinion <b>Writing:</b> Developing a story with pictures. <b>Vocabulary:</b> Register specific - Incorporated into the LSRW tasks	

Subject Name: Professional English-I		Subject Code: UPDLP11
Unit No.	Content	
2	<b>UNIT 2: DESCRIPTION</b> <b>Listening:</b> Listening to process description.-Drawing a flow chart. <b>Speaking:</b> Role play (formal context) <b>Reading:</b> Skimming/Scanning Reading -Reading passages on products, equipment and gadgets. <b>Writing:</b> Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition-Free Writing. <b>Vocabulary:</b> Register specific -Incorporated into the LSRW tasks.	
3	<b>UNIT 3: NEGOTIATION STRATEGIES</b> <b>Listening:</b> Listening to interviews of specialists / Inventors in fields (Subject specific) <b>Speaking:</b> Brainstorming.(Mind mapping). Small group discussions (Subject- Specific) <b>Reading:</b> Longer Reading text. <b>Writing:</b> Essay Writing (250 words) <b>Vocabulary:</b> Register specific - Incorporated into the LSRW tasks	
4	<b>UNIT 4: PRESENTATION SKILLS</b> <b>Listening:</b> Listening to lectures. <b>Speaking:</b> Short talks. <b>Reading:</b> Reading Comprehension passages <b>Writing:</b> Writing Recommendations, Interpreting Visuals inputs <b>Vocabulary:</b> Register specific - Incorporated into the LSRW tasks	
5	<b>UNIT 5: CRITICAL THINKING SKILLS</b> <b>Listening:</b> Listening comprehension- Listening for information. <b>Speaking:</b> Making presentations (with PPT- practice). <b>Reading:</b> Comprehension passages –Note making. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills) <b>Writing:</b> Problem and Solution essay– Creative writing –Summary writing <b>Vocabulary:</b> Register specific - Incorporated into the LSRW tasks	

Course Outcome	
Students should able	
CO1:	gain the knowledge on the concept of listening, speaking, reading and writing, and developing stories with pictures
CO2:	understand the role play and tasks.
CO3:	get the learning in the brainstorming, and group discussions. CO4:
	acquire presentation skills.
CO5:	learn and nurturing critical thinking skills

<b><u>TEXT BOOKS</u></b>

<b><u>REFERENCE BOOKS</u></b>

Course Objectives
Semester-II

1	<b>Kapeedukotpadugalumnadaimuraigalum</b> – Origin for the commencement of insurance business in India and different types of insurance present legislation relating to insurance in India for the learning of students.
2	<b>Principles of Management</b> – To expose the students to basic concepts of management.
3	<b>Financial Accounting-II</b> – To help the students to acquire the knowledge and impart skills about different kinds of financial accounting methods.
4	<b>Environmental Studies</b> - To create awareness on Environment, ecosystem, energy flow, food chain, food web and Biogeochemical cycles. To understand the sustainable agriculture and exploitative human activity in polluting the environment locally and globally. To provide awareness about issues relating to drinking and driving, Road safety rules and Traffic signals. To create awareness on disasters through intensive public education. To create awareness on village adoption towards clean, green infrastructure, education, health, drinking water etc
5	<b>Professional English –II</b> - Develop their competence in the use of English with particular reference to the workplace situation. Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace. Develop their competence and competitiveness and thereby improve their employability skills. Help students with a research bent of mind develop their skills in writing reports and research proposals.

Subject Name: Kapeedu–kotpadukalumNadaimuraikalumSubject Code:UVTJL21	
Unit No.	Content
1	fhg;gPL - nghUs;- ,yf;fzk; - njhlf;fg; gpd;dzp – ehl;Llikahf;fk; - Nfhl;ghLfs; - Kf;fpa top \$Wfs; - gzpfs; - fhg;gPL;bd; Kf;fpaj;JtKk; gq;fspg;Gk; - fhg;gPL;bd; tiffs; - ,ul;ilf; fhg;gPL - kW fhg;gPL - ,e;jpa MAs;,,,,,,; fhg;gPL;Lf; fofk; njhlf;fk; - Nehf;fq;fs;.
2	MAs; fhg;gPL - nghUs;- Nfhl;ghLfs; - MAs; fhg;gPLgj;jpu tiffs; - MAs; fhg;gPLnra;tjw;fhdtopKiwfs; - Kidkk; nrYj;Jjy; - rYifehl;fs; gpuijpepakdk; - xg;gilg;G - jtwpagj;jpuk; - ,og;ghg;gPL;Lj; njhiftoq;Fjy; - Kfth; mwpf;if - gj;jpuk; cupik ,og;G - gj;jpuk; chpikkPL;G - ruz; kjpg;G - fhg;gPL;Lg;gj;jpuj;jpd; %yk; fld; ngWjy;.
3	fly; fhg;gPLnghUs; - gphpTfs;- fly;rh; fhg;gPL;bd; gj;jputifs;- fly;rh; el;l;j;jpd; tiffs; - ,og;gPL;Lj; njhiftoq;Fjy;.
4	jPfhg;gPL : nghUs; - gytifahdfhg;gPL;Lg; gj;jpuq;fs;-xg;ge;jj;jpd; epge;jidfs; - ,og;gPL;Lj; njhiftoq;Fjy;.
5	fhg;gPLKiwg;gLj;jy; kw;Wk; tsh;r;rp;fhdmjpfhurl;lk; 1999 mwpKfk; - Nehf;fq;fs; - IRDA rl;l;j;jpd; ruj;Jfs;>mjpfhuq;fs; kw;Wk; fhg;gPLjdpahh; kakhf;Fjy; - MjuTk; vjph;g;Gk; - jdpahh; kakhf;Fjypd; jw;Nghijaepiy.

Course Outcome	
Students should able	
CO1:	understandtheconceptandoriginofinsurance,nationalizationofinsurance sector, typeof insurance,commencement oflifeinsurance
CO2:	acquireknowledgeof lifeinsurance,procedures,premiumpayments and nominations
CO3:	understand the concept of marineinsurance, typesof marineinsurance. CO4: get,awareness offireinsurance, types of insurance and factors of compensation.
CO5:	receiveknowledgeaboutinsuranceregulationssystemandcreationofIRDA and privatization ofinsurance.

TEXT BOOKS	
1. fhg;gPL	- Kidth; S. gPh;KfkJ



Kidth; S.A.N.\H[Pyp ,g;uh`pk;  
2. fhg;gPLnfhs;iffSk; eilKiwfSk; - jpU.nrh.nrh.kPdhl;rpRe;juk;  
Kidth; K.Kj;Jg;ghz;b

### **REFERENCE BOOKS**

<b>Subject Name:Principles ofManagement</b>		<b>Subject Code: CCRJC21</b>
<b>Unit No.</b>	<b>Content</b>	
1	Management : Meaning, Nature, Levels of Management — Functions — Administration Vs Management - Schools of Management thought — FW Taylor, Henry Fayol	
2	Planning : Meaning — Importance — Process of Planning — Types of plans — Forecasting — Techniques of forecasting — Decision making — Importance and Process.	
3	Organisation : Meaning — Importance — Principles of organization — Types of organisation —Centralisation and decentralization of authority — Merits and Demerits — Delegation — Barriers to delegation —span of control — Committee — Merits and drawbacks.	
4	Staffing and Direction : Recruitment : Meaning, Sources, Selection: Meaning — Procedure — Training: Meaning, methods, Direction, Leadership: Importance — Qualities of a good leader — Communication : Importance — Qualities of a good leader — Communication Importance — Types — Barriers to Communication _Motivation : Importance.	
5	Co-ordination controlling : Need for co-ordination — Nature and process of control.	

### **Course Outcome**

#### **Students should able**

- CO1: acquirethebasicconceptofmanagement,functionsandtheassumptionsof various theories ofmanagement
- CO2: know theplanning,forecastingand the decision makingin management.
- CO3: understandtheconceptoforganization,centralizationanddecentralizationof authority, delegation andmerits of committeeformation.
- CO4: know thestaffing and direction in management, direction, leadership qualities, communication and motivation in management,
- CO5: learn co-ordination and controllingprocess in management.

### **TEXT BOOKS**

1. J.Jeyasankar: Principles of Management, Margham Publication, Chennai — 17.
2. Principles of management — K.N .NatarajanK.P. Ganesan —Himalayas Printing House

### **REFERENCE BOOKS**



3.	L.M.Prasad <u>Principles and Practice of management</u> . Sultanchand & Sons Ltd. 2001.
4.	Stephen P. Robbins, <u>Organisation Behaviour</u> Prentice Hall of India Pvt Ltd., New Delhi, 2002.
5.	Dinakar Pagare, <u>Business Management</u> . Sultan Chand & Sons 2001
6.	Triathi & CN Reddy, <u>Principles of Management</u> . Tata McGraw Hill publishing co. Ltd New Delhi 2003.

Subject Name: FINANCIAL ACCOUNTING – II		Subject Code: CCRJC22
Unit No.	Content	
1	Consignment Accounts — Invoicing goods at cost price Proforma invoice price — Valuation of unsold stock — Loss of Stock — Accounting treatment of — Normal Loss and Abnormal Loss.	
2	Joint Venture Accounts — Recording in individuals books — Recording in separate set of books.	
3	Account Current — Methods of calculation of interest — Forward method — Red ink Interest — Epoque method — Periodic Balance Method. Average due date — Calculation of due date based on holidays intervention — Interest calculation.	
4	Depreciation accounting — Depreciation — Concept — Causes — Need — Basic factors — Methods : Straight line — Written down Value — Annuity — Depreciation fund.	
5	Accounts of Non — Trading Concerns — Accounting treatment relating to — Receipts and Payments Account is given and Income and Expenditure Account and Balance Sheet are required — Income and Expenditure Account is given and Receipt and Payments Account is required.	

Course Outcome	
Students should able	
CO1	: know the preparation of accounts of consignment transactions in the books of consignor and consignee.
CO2:	gain the knowledge on the different accounting methods for joint venture like maintaining separate set books and not maintaining separate set of books and co-ventures accounts.
CO3:	acquire the skill of preparing Average due date and Account current.
CO4:	understand the concept and methods of providing depreciation under important methods.
CO5:	gain the knowledge of the accounting procedure of Non-profit organization.

<b><u>TEXT BOOKS</u></b>
Advanced Accountancy – R.L.Gupta and Radhasamy
Advanced Accountancy – S.P.Jain and K.L.Narang

<b><u>REFERENCE BOOKS</u></b>	
Advanced Accounts	M.C.Shukla and T.S. Grewal
Advanced Accountancy	P.C.Tulsian

<b>Subject Name: Environmental Studies</b>	<b>Subject Code: UESJD21</b>
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Unit No.	Content
1	<b>Earth and its Environment</b> -a) Earth formation and Evolution of Earth over time – Structure of earth and its components : Atmosphere, Lithosphere, Hydrosphere and Biosphere b) Resources – Renewable and Non-renewable resources.
2	<b>Ecology and Ecosystem concepts</b> -a) Ecology definition – ecosystem – definition – structure and function – energy flow – food chain and food web – one example for an ecosystem b) Biogeochemical cycles – Nitrogen, Carbon, Phosphorous, Water
3	<b>Biodiversity and India</b> -a) Introduction – definition – values of biodiversity – threat to biodiversity – conservation of biodiversity. b) Biodiversity of India – a mega diversity nation – biogeographical distribution – hot spots of biodiversity – national biodiversity conservation board and its function.
4	<b>Pollution and Global Issues</b> -a) Definition, causes, effects and control measures of air, water, soil, marine, noise, thermal and nuclear pollution. b) Global issues : Global warming and Ozone layer depletion.
5	<b>Development and disaster management</b> -a) Sustainable Development – sustainable agriculture – organic farming, irrigation – water harvesting and waste recycling – cyber waste and management. b) Disaster management – Flood and Drought – Earthquake and Tsunami – Landslides and Avalanches – Cyclones and Hurricanes – Precautions, Warnings rescue and Rehabilitation. c) Road safety rules – Traffic signals – Conduct of road safety awareness programme. d) Role of the Colleges, Teachers and students in village adoption towards clean, green and make in villages in various aspects

Course Outcome	
Students should able	
CO1:	get knowledge about earth structure and renewable and Non-renewable resources of the environment
CO2:	learn the concept, structure and ecological pyramid of ecosystem and study on biochemical cycles.
CO3:	get the reflection of biodiversity concept in India and functions of national biodiversity conservation board.
CO4:	gain the awareness of global warming and effects of multiple pollution, importance of ozone layer.
CO5:	understand the sustainable development, disaster management system, road safety rules, role of colleges, teachers and students in various aspects.

<b><u>TEXT BOOKS</u></b>
Arumugam, N, 2016, Concepts of Ecology. Saras publication, Nagercoil

<b><u>REFERENCE BOOKS</u></b>
1. Odum E.P., 1971, Fundamentals of ecology, W.B. Saunders Company, London.
2. Verma and Agarwal, 2003, Principles of Ecology, S. Chand & Company. New Delhi,
3. Ecology for Environmental science. Biosphere – Anderson J.M. 1981
4. Water pollution and Management – C.K. Varshney, 1984
5. Environmental Biology – P.D. Sharma, 2005

<b>Subject Name: Professional English-II</b>	<b>Subject Code: UPDLP21</b>
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Unit No.	Content
1	<b>Unit 1- Communicative Competence (18 hrs)</b> <b>Listening</b> – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions) <b>Speaking:</b> Small group discussions (the discussions could be based on the listening and reading passages- open ended questions) <b>Reading:</b> Two subject-based reading texts followed by comprehension activities/exercises <b>Writing:</b> Summary writing based on the reading passages.
2	<b>Unit 2 - Persuasive Communication (18 hrs)</b> <b>Listening:</b> listening to a product launch- sensitizing learners to the nuances of persuasive communication <b>Speaking:</b> debates – Just-A Minute Activities <b>Reading:</b> reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions <b>Writing:</b> dialogue writing- writing an argumentative /persuasive essay.
3	<b>Unit 3- Digital Competence (18 hrs)</b> <b>Listening</b> to interviews (subject related) <b>Speaking:</b> Interviews with subject specialists (using video conferencing skills) Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related) <b>Reading:</b> Selected sample of Web Page (subject area) <b>Writing:</b> Creating Web Pages <b>Reading Comprehension:</b> Essay on Digital Competence for Academic and Professional Life.
4	<b>Unit 4 - Creativity and Imagination (18 hrs)</b> Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <a href="https://www.youtube.com/watch?v=tpvicScuDy0">https://www.youtube.com/watch?v=tpvicScuDy0</a> ) <b>Speaking:</b> Making oral presentations through short films – subject based <b>Reading:</b> Essay on Creativity and Imagination (subject based) <b>Writing</b> – Basic Script Writing for short films (subject based) <ul style="list-style-type: none"> <li>- Creating blogs, flyers and brochures (subject based)</li> <li>- Poster making – writing slogans/captions (subject based)</li> </ul>
5	<b>Unit 5- Workplace Communication &amp; Basics of Academic Writing (18 hrs)</b> <b>Speaking:</b> Short academic presentation using PowerPoint <b>Reading &amp; Writing:</b> Product Profiles, Circulars, Minutes of Meeting. Writing an introduction, paraphrasing Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis) Capitalization (use of upper case)

Course Outcome	
Students should able	
CO1:	getknowledgeontheconceptofcommunicativecompetencies -listening, speaking,reading and writing
CO2:	understand the persuasive communication.
CO3:	knowtheconceptofdigitalcompetence-listening,speaking,readingand writing.
CO4:	gain theknowledgeon the creativity,imaginationandvisualaids
CO5:	acquirethe knowledgeon the concept ofworkplace communication.

### TEXT BOOKS

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<b>REFERENCE BOOKS</b>	

<b>Course Objectives</b>	
<b>Semester-III</b>	
1	<b>Banking Theory Law and Practice</b> – To impart knowledge about the basic principles of Banking.
2	<b>Fundamentals of Company Law</b> – To impart basic knowledge of the provisions of Companies Act 2013.
3	<b>Financial Accounting-III</b> – To help the students to acquire the knowledge and impart skills about different kind of financial accounting methods.
4	<b>Business Statistics</b> – To familiarize the students with the applications of statistics in business decision making.
5	<b>Cost Accounting</b> – To acquaint the students with basic concepts used in the cost accounting various methods involved in cost ascertainment and cost accounting book keeping system.
6	<b>Fundamentals of Computer</b> - To impart basic knowledge of computer and simple programs.

<b>SubjectName:Banking Theory Law andPractice</b>		<b>SubjectCode:CCRJC31</b>
<b>Unit No.</b>	<b>Content</b>	
1	Introduction — Origin of banking — definition — Banker and customer relationship _General and special — Types of deposits — Origin and growth of Commercial Banks in India — Reserve Bank of India and its fimctions — Ratios — CRR — SLR — Repo rate — Reverse repo rate.	
2	Cheque — Crossing — Endorsement — Meaning — Definition — Types — Rules.	
3	Paying Banker — Duties — Statutory' protection — Payment —in- due- Course. Collecting Banker — Duties — Statutory protection —holder-in-due — Course — Concept of negligence.	
4	Bank lending — Principles of sound lending Secured Vs Unsecured advances — Types Of advances — Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities)	
5	E-Banking —Meaning —Benefits —Internet Banking — Home Banking- Mobile Banking — Virtual Banking —E-Payments — ATM Card/Biometric Card, Debit/Credit/Smart card, EFT,ECS (Credit / Debit) — E.money — Electronic purse, Digital Cash.	

<b>Course Outcome</b>
<b>Students should able</b>

CO1:	reach the better understanding about banks and its relationship with customers.
CO2:	obtain complete knowledge on cheques, material alteration, crossing and endorsements
CO3:	get understanding about the rights, duties of payment and collecting bankers
CO4:	understand the general principles of lending, Types of advances in business.
CO5:	learn the basic knowledge about internet Banking, mobile banking, NEFT, RTGS

<b><u>TEXT BOOKS</u></b>	
1. Banking theory, Law and Practice	— Sundaram & Varshney
2. Banking theory, Law and Practice	— Gordon and Natarajan
3. Banking theory, Law and Practice	- P.N. Varshney
4. Banking theory, Law and Practice	— Dr.S. Gurusamy

<b><u>REFERENCE BOOKS</u></b>	
I. A Textbook of Banking	— M. Radhasway
2. Banking in India	- Vasant Desai

<b>Subject Name: Fundamentals of Company Law</b>		<b>Subject Code: CCRJC32</b>
<b>Unit No.</b>	<b>Content</b>	
1	Definition of a company — Characteristics of company — Company distinguished from partnership — Kinds of companies — Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).	
2	Formation of company — Incorporation — Documents to be filled with registrar — Online filing of documents — Promoters — Their legal positions — Pre incorporation contracts — On line registration of company - Certificate of incorporation _Certificate of commencement of business.	
3	Memorandum of Association: Contents — Alteration of memorandum — Articles of Association — Contents — Alteration of Articles — Articles and Memorandum distinction.	
4	Prospectus - Content — Statement in lieu of prospectus - Shareholder — How to become a member — Rights and liabilities of members — Register and Index of members.	
5	Meetings of company — Types of meeting — Notice — Quorum — Minutes — Proxies — Agenda — Chairman of the meeting — Resolution — Types of resolution.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1:	get the knowledge on company's legislation and procedures.
CO2:	understand the different kinds of company.
CO3:	gain knowledge to prepare a prospectus
CO4:	know the modes of winding up of a company.
CO5	learn the knowledge of meeting, agenda & proxy etc

<b><u>TEXT BOOKS</u></b>
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1. Elements of Company Laws	– N.D.Kapoor( Latest Edition)
2. Company Law	– Kathiresan&Radha.V
3. Company Law	– Avtar Singh
4. Company Law	– Dr.M.R. Sreenivasan
5. Company Law as per companies Act 2013—	PMS Abdul Gaffor& S. Thothadri

### **REFERENCE BOOKS**

Company Law Bagrial (Ashok -K)

A student hand book on Company law and Practice — Dr.V.Balachandran& Dr. M. Govindarajan

<b>SubjectName:Financial Accounting-III</b>		<b>SubjectCode:CCRJC33</b>
<b>Unit No.</b>	<b>Content</b>	
1	Fire Insurance Claims — Loss of stock policy — Loss of profit policy — Application of average clause.	
2	Royalty Accounts — Accounting treatment in the books of lessor and lesseeSublease.	
3	Insolvency Accounts — Individual Only — Statement of affairs — Deficiency account (List H)Self balancing system: Self balancing ledger — Transfer from one ledger to another ledger.	
4	Branch accounts — Types of Branches — Branch not keeping full system of accounting — Branch keeping full system of accounting (Excluding foreign branches) — Simple problems only- Departmental accounts — Allocation of expenses — Inter _Departmental transfers.	
5	Hire purchase accounting — Calculation of interest — Cash price — Accounting treatment in the books of Hire purchaser and Hire vendor — Default and Installment purchase system : Theory only.	

### **Course Outcome**

#### **Students should able**

- CO1: gettheknowledgeaboutcomputationoffireinsuranceclaims,onsequential lossand application of averageclause.
- CO2: know about computation of royaltyand its accountingtreatments.
- CO3: learntheknowledgeonpreparationofstatementofaffairsanddeficiency accounts of insolvencypersons and aware about self balancingsystem.
- CO4: understandthebranchaccount,branchnotkeepingfullsystemofaccounting and departmental accounts, allocation of expenses
- CO5: acquire theknowledge about accounting for hire purchase transactions includingdefaultand installment purchasesystem.

### **TEXT BOOKS**

Advanced Accountancy – R.L.Gupta and Radhasamy

Advanced Accountancy – S.P.Jain and K.L.Narang

### **REFERENCE BOOKS**

Advanced Accounts	M.C.Shukla and T.S. Grewal
Advanced Accountancy	P.C.Tulsian

SubjectName: Business Statistics		SubjectCode:CCRJC34
Unit No.	Content	
1	Statistics — Meaning — Function — Importance — Limitation — Data collection — Sources — Primary — Secondary — Tools of Data collection — Interview Schedule Questionnaire - Census — Sampling — Classification — Presentation — Tabulation — Diagrammatic — Graphic.	
2	Arithmetic mean — Combined mean — Median — Mode - Geometric mean _Harmonic mean. Range — Quartile deviation — Mean deviation — Standard deviation — Combined standard deviation — Co-efficient of variation.	
3	Skewness — Methods of studying skewness — Karl Pearson's Co-efficient of skewness — Bowley's co-efficient of skewness. Correlation — Methods of studying correlation — Scatter diagram — Graphic method — Karl Pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.	
4	Regression analysis — Regression line — Regression equations — Least square method — Deviations taken from actual mean and assumed mean method.	
5	Analysis of time series — components — Methods of determining trend — Graphic _Semi — average — Moving average — Least square — Seasonal Variations — Method Of simple average only.	

Course Outcome	
Students should able	
CO1:	learn about meaning, Functions, Importance, Limitations of statistics, Data Collection, Sources, primary, Secondary, Techniques, Census, Sampling, Classification, Presentation, Tabulation, Diagrammatic, Graphic.
CO2:	study about measure of central tendency and dispersion
CO3:	understand the Skewness and Correlation and Methods of studying Skewness and correlation
CO4:	be aware of Regression Analysis
CO5:	know the Analysis of Time Series, Components, Methods of determining Trend and Method of simple Average

<b><u>TEXT BOOKS</u></b>
Business Statistics - P.R. Vital Statistics - R.S.N. Pillai & V. Bagavathi Statistical Methods - C.B. Gupta.

<b><u>REFERENCE BOOKS</u></b>
Statistical Methods, S.P. Gupta. Statistical Methods Vijay Gupta. Fundamental of Statistics - D.N. Elhance Business Statistics Levine

<b>Subject Name: Cost Accounting</b>	<b>Subject Code: CCRJC35</b>
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Unit No.	Content
1	Introduction : Definition of Cost — Costing, Cost Accounting and Cost Accountancy — Scope and Objectives — Advantages and Limitations — Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting — Classification of Cost — Elements of Cost — Preparation of Cost sheet.
2	Material : Material Control — Purchase Procedure — Different Levels of Stock of Materials — EOQ — Perpetual Inventory System — ABC Analysis — Inventory Turnover Ratio — Bin Card — Stores Ledger — Pricing of Material Issues (FIFO, LIFO and Average Methods) Labour: Labour Turnover — Methods of Remunerating Labour — Incentive Schemes.
3	Overheads : Meaning — Classification — Primary and Secondary Distribution of Overheads — Absorption of Overheads (Simple Problem)
4	Methods of Costing : Operating costing — Process Costing — Normal Loss, Abnormal Loss and Abnormal effectives — Process Accounts (Excluding Inter — Process Profit and Equivalent Production)- Simple Problems. Joint Product and By — Product (Theory only).
5	Cost Center : Definition — Classification, Profit Center : Meaning — Purpose — Profit centre Vs Cost Centre Cost Unit : Meaning — Examples, Cost Control : Meaning — Elements — Cost control Techniques. Cost Reduction: Meaning — Features — Fields covered — Merits — Tools & Techniques — Cost control Vs. Cost Reduction. Cost Audit : Definition — Objectives — Advantages — Cost Audit Vs.

Course Outcome	
Students should able	
CO1:	learn and understand the basic cost concepts, objectives, scope, classification of cost and preparation of cost sheet.
CO2:	get the knowledge about the various material control techniques like EOQ, Inventory turnover ratio, Pricing of material issues and the ascertainment of labour cost and various methods of remunerating labour.
CO3:	understand the allocation and apportionment of overhead expenses to various cost centre or department and various methods of re-apportionment of service department expenses to production departments.
CO4:	gain the knowledge about the various methods of costing like processing costing, Operating or Service costing.
CO5:	understand the concept of cost control and cost reduction and various techniques of cost reduction, concept of cost centres, profit centres, cost audit and financial audits.

TEXT BOOKS	
1. Cost Accounting	- R.S.N. Pillai and Bhagavathi
2. Cost Accounting	- T. S. Reddy and Y. Hair Prasad Reddy
3. Advanced Cost Accounting	- S.P. Jain & K.L. Narang

REFERENCE BOOKS	
1. Cost Accounting	- S.N. Maheswari
2. Cost Accounting	- Das Gupta

3. Cost Accounting	-	Nigam, Naranja&Seghal
4. Cost Accounting	-	B.K. Ghosh

Subject Name: Fundamentals of Computer		Subject Code: CCRJS31
Unit No.	Content	
1	Introduction — workings with Windows — opening; switching and closing.	
2	Applications — using shortcut bar, creating a word document — moving, correcting and inserting text, editing and printing.	
3	Undo and Redo features — spell checking — Inserting page numbers — Headers and footers — Using tables and graphics.	
4	MS-Excel — Spread sheet — functions- formatting text and numbers- creations enhancing and printing a chart.	
5	Power Point — Basics — Creating, Presentations — working with text — working with graphics — Animation — Slide shows.	

Course Outcome	
Students should able	
CO1:	gain the knowledge about the basic components of the computer and working of each device
CO2:	understand the representation of data in computer
CO3:	get comparative knowledge about the assembly and high level programming language.
CO4:	understand the functions of operating system
CO5:	acquire the fundamentals of computer networking.

<b><u>TEXT BOOKS</u></b>
Fundamentals of computers-V.Raja Raman -RHI - 1978
Computer Today -Basantra
Computers and Information Technology - V.K. Kapoor.

<b><u>REFERENCE BOOKS</u></b>

Course Objectives	
Semester-IV	
1	<b>Auditing -</b> To impart the knowledge of auditing principles and procedures.
2	<b>Business Mathematics -</b> To familiarize the students with the applications of mathematics in business decision making.
3	<b>Management Accounting -</b> To impart the knowledge of profit planning, decision making and give information about budgeting.
4	<b>Financial Accounting-IV –</b> To enable students to gain expert knowledge on partnership accounts.
5	<b>Service Marketing -</b> To enable students to gain expert knowledge on marketing of various services.

6	<b>Goods and Services Tax</b> – To understand the concept and the importance of goods and services tax in the context of Indian economy
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<b>SubjectName: Auditing</b>		<b>SubjectCode: CCRJC41</b>
<b>Unit No.</b>	<b>Content</b>	
1	Introduction : Definition and objectives of Auditing, classification of audit, preparation before the commencement of new audit, Audit Note Book and Audit Working Papers, basic principles governing an audit.	
2	Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Cash Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book And Sales Return Book.	
3	Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments.	
4	Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor-Legal Provisions under the Companies Act and under the Decisions of Legal Cases.	
5	Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Report, Specimen of Audit Report.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1:	learn the objectives, types and procedure for auditing.
CO2:	understand the concept of vouching and duties of auditor as regards vouching. CO3: know about the auditor's duties as regards verification and valuation of assets and liabilities
CO4:	get the knowledge about the liabilities of auditor to different persons, qualification, appointment and removal of auditor.
CO5:	gain the complete knowledge on auditor's report.

<b><u>TEXT BOOKS</u></b>
1. Auditing Principle and Practice -RavinderKumar and Virender Sharma
2. Auditing Theory & Practice - A.K.Singh and Gupta Lovleen
3. Auditing - ArunaJha

REFERENCE BOOKS	

<b>SubjectName: Business Mathematics</b>	<b>SubjectCode: CCRJC42</b>
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Unit No.	Content
1	Number systems and equations — Counting techniques — Binomial expansion — Numbers — Natural — Whole — Rational — Irrational — Real — Algebraic expressions — factorization — Equations — Linear quadratic — Simultaneous linear equations with two or three unknowns — Nature of roots forming quadratic equation — Permutations — Combinations.
2	Elements of Set theory — Definition — Symbols — Roster method and Rule method — Types of sets — Union & Intersection — Sub sets — Complements - Difference of two sets — Family of sets — Venn diagram — De — Morgan's law.
3	Indices — Positive — Fractional — Operation with power function — Logarithms — Definition — Exponential forms — Laws of logarithms — Change of base — Formula — Common logarithms and natural logarithms, Characteristics and mantissa — Rules to write — Practical Problems.
4	Commercial Arithmetic — Interest — Simple — Compound — Normal rate — Effective rate — Depreciation — Present value — Discounting of bills — Face value of bills — Banker's discount — Banker's gain — Normal due date — Legal due date — Calculation of period for banker's discount and true discount.
5	Determinants — Properties — Product — Matrices — Types — Addition — Multiplication Matrix Inversion — Solving a system of linear equation using matrix inversion — Rank of matrix — Testing consistency of equations.

Course Outcome	
Students should able	
CO1:	study Number systems and equations
CO2:	understand Elements of Set theory
CO3:	know the indices and logarithm
CO4:	come to know that commercial arithmetic
CO5:	be aware of determinants and matrices.

TEXT BOOKS		
1. Business Mathematics	-	D.C. Sancheti & V.K. Kapoor
2. Business Mathematics	-	M. Manoharan & C. Elango
3. Business Mathematics	-	P.R. Vittal
4. Business Mathematics	-	B.M. Aggarwal
5. Business Mathematics	-	M. Wilson

REFERENCE BOOKS		
Business Mathematics	-	V.K. Kapoor
Business Mathematics	-	Jeyaseelan and Sundresan
Business Mathematics	-	G.K. Ranganath

Subject Name: Management Accounting	Subject Code: CCRJC43
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Unit No.	Content
1	Management Accounting : Meaning — Definition — Characteristics — Scope — Objectives and Functions — Advantages — Limitations — Management Accounting Vs Financial Accounting — Management Accounting Vs. Cost Accounting — Tools and Techniques of Management Accounting.
2	Financial Statement Analysis: Meaning — Importance and Limitations of Financial Statements — Techniques of Financial Statement Analysis — Comparative Statements — Common size statement — Trend Analysis (Theory Only) Ratio Analysis : Meaning — Advantages — Limitations — Classifications and Computation of Ratios (Simple Problems)
3	Cash Flow Statement — Meaning — Importance — Advantages — Limitations — Preparation Of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems — Preparation of Cash Budget — Cash Flow Statement Vs.Cash Budget.
4	Marginal Costing: Meaning — Definition — Advantages — Limitations — Computation of Profit Volume Ratio, Break Even Point and Margin of Safety — Managerial Uses of Marginal Costing (Make or Buy, Key factor, Selection of Best Sales mix and Accepting foreign Offer) Simple Problems.
5	Budgeting and Budgetary Control — Meaning — Objectives — Advantages — Limitations — Classification of Budgets — Preparation of Sales, Production, Material, Flexible and Master Budget — Zero Base Budgeting. Capital Budgeting — Meaning Advantages — Methods (Theory only)

Course Outcome	
Students should able	
CO1:	learn and understand the basic concepts of management accounting – objectives, functions, advantages, limitations and various tools and techniques of management accounting.
CO2:	acquire the concept of financial statement analysis, techniques used and use of different ratios.
CO3:	understand the preparation of cash flow statements (as per revised standards) and cash budget.
CO4:	gain the knowledge of marginal costing, concept of P/V ratio, BEP and managerial uses of marginal costing
CO5:	understand the various concepts of budgeting and budgetary control, classification and preparation of various budgets.

<b><u>TEXT BOOKS</u></b>
<ol style="list-style-type: none"> <li>1. Management Accounting &amp; Financial Control :S.N.Maheswari</li> <li>2. Management Accounting :T.S.Reddy and Y. Hari Prasad Reddy</li> <li>3. Management Accounting :Manmohan&amp;Goyal</li> <li>4. Management Accounting :M.Y.Khan&amp;P.K.Jain.</li> <li>5. Management Accounting :Gorden P.Jeyaram, N.Sundaram,R.Jeyachandran</li> </ol>

<b><u>REFERENCE BOOKS</u></b>
<ol style="list-style-type: none"> <li>1. Management Accounting - C. Horngren</li> </ol>

2. Management Accounting - R.N.Anthony
3. Management Accounting - Hingorani& A.R. Ramanathan
4. Principles & Practice of Management Accounts - RK. Gupta

Subject Name:Financial Accounting– IV		Subject Code: CCRJC44
Unit No.	Content	
1	Partnership accounts : Partnership — Definition = Provisions relating to Partnership Accounting — Capital and Current Accounts of partners — Fixed and Fluctuating — Appropriation of profits — Past adjustments and guarantee.	
2	Admission of partner — calculation of new profit sharing ratio — Adjustment of undistributed profits, losses and reserves — Revaluations of Assets and Liabilities — Treatment of Good will — Adjustment of capitals of partners after admission of a partner.	
3	Retirement of partner — Transfer of balance due to retired partner — Death of a partner — Treatment of joint life policy — Settlement of amount due to legal representative of deceased partner.	
4	Amalgamation of firms — Sale to a company.	
5	Dissolution of Partnership : Accounting treatment — Insolvency of partner- Decision in Garner Vs Murray case —Insolvency of all partners — Piecemeal distribution — Proportionate capital method — Maximum loss method.	

Course Outcome	
Students should able	
CO1:	get the knowledge about the basics of partnership accounting and maintenanceof partner capital account.
CO2:	understandthevariousaccountingtreatmentsatthetimeofadmissionofa partner.
CO3:	knowthevariousaccountingtreatmentatthetimeofretirementanddeathof a partner.
CO4:	understandaccountingprocedureforamalgamationandsaletofirm inthe partnership firms.
CO5:	learn theaccounting treatment at the time of Dissolution, Insolvency of partners.

<u>TEXT BOOKS</u>	
1. Advanced accountancy -	R.L.Gupta and Radhaswamy
2. Advanced accounting -	S.P.Jain and K.L.Narang
3, Advanced accountancy -	M.A.Am1anandam and K.S.Raman

<u>REFERENCE BOOKS</u>	
1. Advanced accounts -	M.C. Shukla T.S. Grewal
2. Advanced accountancy -	P.C. Tulsian

Subject Name: ServiceMarketing		Subject Code:CCRJC45
Unit No.	Content	

Subject Name: ServiceMarketing		Subject Code:CCRJC45
Unit No.	Content	
1	Services Marketing — Concept — Definition — Nature and Characteristics of Services - Classification of Services — Need for Services Marketing — Role of Services Marketing — Role of Services Marketing in an Economy — Obstacles in Services Marketing — Overcoming the Obstacles.	
2	Services Marketing mix — Elements of Services Marketing mix — Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods/dimensions in services marketing — People, Physical evidence and process.	
3	Services Marketing for Health Services Types Of hospitals — Marketing Mix for hospitals — Indian Health Care Industry.	
4	Tourism Services — Users of tourism services — Marketing Mix for Tourism — Tourism Products — Techniques of sales promotion for tourism — Tour operators — Travel agent — Travel guides.	
5	Services Marketing for Professional or Consultancy Services — Market Segmentation for consultancy organizations — Marketing mix of professional services providers — Telecommunication services —Formulation of marketing mix for telecommunication services.	

Course Outcome	
Students should able	
CO1:	understand the theoryand concept pertainingto servicemarketing.
CO2:	getthe knowledgeabout Indian servicesector .
CO3:	learn theskills in pricing services and servicepromotion .
CO4:	understand theservice sports and service intermediaries as successful services marketer
CO5:	gain theknowledge about specialization in finance , banking ,health, education , telecommunication and consult anyservices.

<b><u>TEXT BOOKS</u></b>
Services Marketing Vasanti Venugopal & V.N.Raghu
Services Marketing Dr. S. Shajahan
Services Marketing P.N. Reddy & H.R. Appaniah
Services Marketing and Management - Dr.B.Balaji

<b><u>REFERENCE BOOKS</u></b>
1. Services Marketing. S.M. Jha
2. Services Marketing .S.K. Singha & S.C. Sahoo
3. Services Marketing - Rao



Subject Name: Goods and Services Tax		Subject Code: CCRJS41
Unit No.	Content	
1	GST— Concept — Meaning- Definition Objectives —Advantages . GST and Centre, State Financial relation.	
2	Main features of GST Law — Impact of GST - Subsuming of taxes — Types of GST— CGST - SGST, IGST, UTGST.	
3	GST Council - Constitution — Structure — Action Plan — Quorum and decision making of meeting — Functions.	
4	Registration — Registration under GST — Procedure — Persons liable for registration _Persons not liable for registration — Compulsory registration.	
5	Computation of taxable value and tax liability — Comparative calculations with previous tax laws —Tax calculation for inter state sales — Value of supply — Value of taxable supply — Input tax credit Simple problems only ).	

Course Outcome	
Students should able	
CO1:	learn about the basic concept of GST, its objectives and advantages
CO2:	get the knowledge on features of GST Law and the types of GST.
CO3:	learn the GST Council, its constitution and structure, and meetings of GST Council.
CO4:	acquaint with registration under GST and the persons liable for registration.
CO5:	know the computation of taxable value, value of taxable and exempted supply.

<b><u>TEXT BOOKS</u></b>
Fundamentals of GST and customs Act — R.G.Sha, S.K.Podder Shruthi Prabhakar.
Goods and services Tax — B.Mariappa

REFERENCE BOOKS	

<b>Course Objectives</b>	
<b>Semester-V</b>	
1	<b>Financial Accounting-V-</b> To familiarize the students with the principles of joint stock company accounts.
2	<b>Business Laws -</b> To impart the basic knowledge of the important business legislations.
3	<b>Income Tax Law and Practice –I -</b> To provide the basic knowledge and equip students with applications of principles and provisions of income tax Act 1961 and latest relevant rules.
4	<b>Entrepreneurship Development –</b> To orient the learner towards entrepreneurship as a career option and creative thinking and behavior.
5	<b>Business Environment –</b> To provide the knowledge about different kinds of environment which affect business.
6	<b>Export and Import Documentation -</b> To impart basic knowledge on Export and import documentation and procedures.
7	<b>Business Accounting -</b> To help to the students to know the basic accounting principles and impart basic skill to record the business transactions.

<b>Subject Name:Financial Accounting–V</b>		<b>Subject Code: CCRJC51</b>
<b>Unit No.</b>	<b>Content</b>	
1	Issue of shares : Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.	
2	Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security — Redemption of debentures - Methods — Installment — Lottery — Sinking fund - Purchase of own debentures - Ex Interest and Cum-interest quotations (Purchase of own debentures as investment —cancellation of own debentures)	
3	Underwriting of shares and debentures — Marked and unmarked applications - Firm underwriting— Profit and Loss prior to Incorporation — Final accounts of joint Stock Company.	
4	Valuation of goodwill - methods - Simple profit — Super profit — Capitalization method — Valuation of shares — methods — intrinsic value — Yield value — Fair value.	
5	Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1:	gain the knowledge about the accounting of shares issue, forfeiture and Re- issue.
CO2:	understand the accounting for different methods of redemption of debentures.
CO3:	learn the accounting for underwriting of shares and the concept of profit or loss prior to incorporation and final accounts of companies.
CO4:	understand the different methods of valuation of Goodwill and Shares.
CO5:	understand the accounting for amalgamation absorption and Internal Reconstruction.

**TEXT BOOKS**

Advanced accountancy— R.L. Gupta and Radhaswamy  
 Advanced accounting — S.P.Jain and K.L.Narang  
 Advanced accountancy — M.A.Arulanandam and K.S.Raman  
 Advanced accountancy — S.N.Maheshwari and S.K. Maheshwari

**REFERENCE BOOKS**

Subject Name: Business Laws		SubjectCode:CCRJC52
Unit No.	Content	
1	Contract: Meaning and Definitions of contract — Essential elements of valid contract — Valid, Void and Voidable contract. Offer — Acceptance — Communication and revocation of Offer and Acceptance.	
2	Consideration — Capacity of parties- Free consent — Modes of discharge of contract — Breach — Remedies for Breach.	
3	Sale of Goods Act , 1930: Contract of sale — Conditions & warranties —Transfer of Property and title to goods — Rights & duties of Seller & buyer — Rights of unpaid seller. Contract of Indemnity &Guarantee : Features — Rights & Liabilities of Surety.	
4	Cyber law and contract — Procedures — Digital signature- Safety mechanisms	
5	Consumer Protection Act 1986 : Definition — Objectives - Consumer Protection councils — consumer disputes — Redressal —Reasons for slow growth of consumer movement in India — Suggestions for Strengthening.	

**Course Outcome****Students should able**

- CO1: understand the legal principles and concept of business law.  
 CO2: learn the legal performance of contract.  
 CO3: understand the special contract for the bailment and pledge  
 CO4: get the knowledge of various methods of creation of agency and the transfer of ownership.  
 CO5: learn the rules regarding rights and duties of the seller and buyer.

**TEXT BOOKS**

1. Elements of Mercantile law — N.D. Kapoor
2. Business Law — R.S.N Pillai & Bagawathi
3. Mercantile Law — M.C. Kuchal
4. Business Law — M.R. Sreenivasan
5. Business Law — V .Balachandran & S.Thothadri

**REFERENCE BOOKS**

1. Hand Book Of Mercantile Law- E.Venkatesan
2. Business Law — Shukla & Saxena
3. Mercantile Law — N.D. Kapoor
4. Business and Industrial Law — M.C. Kuchal
5. E-Commerce — Puja

<b>Subject Name: Income Tax Law &amp; Practice– I</b>		<b>Subject code: CCRJC53</b>
<b>Unit No.</b>	<b>Content</b>	
1	Income Tax Act, 1961 — Definitions - Income - Assessment — Assessment year Previous year — Person — Assessee — Resident but not ordinary resident- Non – resident — Deemed Income- Capital receipts and revenue Receipts — Capital expenditure and Revenue expenditure.	
2	Exempted Income u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/ s 10AA, Charitable trust u/ s 12, and 13 Political parties u/ s 13A.	
3	Computation of Taxable income — Income from salary Income from House Property.	
4	Profits and gains from Business or profession — Depreciation and other deductions.	
5	Capital gains — Income from other sources.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1:	learn basic things of assessment year, previous year, residential status and capital and revenue receipts.
CO2:	know the various exempted incomes u/s 10, 10A, 10AA, 11, 12, 13, 13A
CO3:	understand the computation of income under the head salary and house property.
CO4:	know the computation of income under the head profits and gains from business or profession and depreciation and other deductions.
CO5:	learn the computation of income under the head capital gains and income from other sources.

<b><u>TEXT BOOKS</u></b>
Income tax law and Practice — B.B.Lal
Income Tax law and Practice — Bhagavathi Prasad
Students Guide to Income Tax — Vinod K. Singhania

<b><u>REFERENCE BOOKS</u></b>
1. Income Tax law and Practice — H.C. Mehrotra
2. Law and Practice of Income Tax — dinkar Pagare
3. Income Tax law and Practice— V.P Gaur and D.B.Narang
4. Income Tax Law and Practice – Hariharan

<b>Subject Name: Entrepreneurship Development</b>	<b>Subject Code: CCRJC54</b>
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Unit No.	Content
1	Entrepreneur — Entrepreneurship — Meaning — Importance — Qualities — Functions of entrepreneurs — Types Role of entrepreneurs in economic development — Women entrepreneurs — Growth — Problems.
2	Factors Affecting Entrepreneurial Growth — Economic and Non- economic factors — Entrepreneurship Development Programs (EDP) Meaning Objectives — course contents Phases of EDPS.
3	Institutional Support to Entrepreneurs - DIC - - SIDCO - SIPCOT- NAYE NIESBUS- Edll. Institutional Finance to Entrepreneurs - IFCI - IDBI -SFC - THC.
4	Project meaning — project identification — steps- project formulation stages of project formulation, Project Report — contents — preparation of project report.
5	Project appraisal — stages — Economic analysis — Technical feasibility — Financial analysis- Market analysis.

Course Outcome	
Students should able	
CO1:	understandtheconceptofentrepreneurship,meaning,importance,roleand types ofentrepreneurship.
CO2:	get theknowledgeaboutthefactors affecting entrepreneurial growth and economic and non-economicfactors.
CO3:	understand the instutionssupport to entrepreneurs from DIC,SISI, SIDCO,SIPCOT,SFC and otherinstutions.
CO4:	getthe knowledgeabout thepreparation ofproject, project identification.
CO5:	understand the project appraisal, various analysis

<b><u>TEXT BOOKS</u></b>
Fundamentals of Entrepreneurship and Small business —RenuArora&S.K.Sood Entrepreneurship Development — Jose Paul", Ajithkumar& Paul. T.Mampilly Entrepreneurial Development Jayshree Suresh Entrepreneurship Development —E. Gordon, K.Natarajan

<b><u>REFERENCE BOOKS</u></b>
1.Dynamic of entrepreneurial Development & Management — Vasant Desai 2. Entrepreneurship Development - P. Saravanavel 3. Entrepreneurship Development — S.S.Kanka 4. Entrepreneurship and Small Business — Suresh K.Dameja

<b>SubjectName:Business Environment</b>	<b>SubjectCode:CCRJA52</b>
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Unit No.	Content
1	Introduction: Concept, Components and Significance of Business Environment. Economic Systems. A brief profile of Indian Financial System.
2	Economic Environment: Components of Economic Environment. Planning Machinery in India. Regional Imbalance Privatization, Devaluation. Trade Agreements- Bilateral and Multilateral Agreement.
3	Industrial Environment: Role of Government in Business-Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India.
4	Socio-Cultural Environment: Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis Industrial Development. Social Responsibility of Business.
5	International Environment: Concept and Rationale of Globalization of Indian Business, Foreign Capital Investment, Choice and Transfer of Technology and Problems of Debt Servicing in India. Important Provisions of FEMA, Multinationals and Indian Business, International Economic Institution – WTO, UNCTAD, MOUs.

Course Outcome	
Students should able	
CO1:	understand the internal and external factors affecting business.
CO2:	learn the economic factors in business.
CO3:	know the role of government in business.
CO4:	understand the various the social responsibility of business
CO5:	acquire the knowledge on the different forms of foreign private investment and globalization.

TEXT BOOKS		
1.	Business Environment	- Dr. V. A. Jagappan & Dr. K. Chidambaram
2.	Business Environment	- Francis Cherunilam
3.	Essential of Business Environment	- K. Aswathappa
4.	Business and Society	- Lokanathan & Lakshmi Ratan

REFERENCE BOOKS	

Subject Name: Export-Import Procedures and Documentation Subject Code: CCRJS51	
Unit No.	Content
1	Export - Import policy - New Export - Import policy - Aims - Schemes – Highlights
2	Export procedures - Export an order — Consignment - Receiving an order - Packing and Marketing - Shipping order — Customs formalities.
3	Export documentation - Documentation - Letter of credit - Credit documentation — Insurance documents and other documents.
4	Import procedures - Importing through Indent house- Obtaining import licenses — Terms used in mentioning prices.
5	Import documentation — Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance documents and all other documents.

Course Outcome
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<b>Students should able</b>	
CO1:	get the knowledge about the basics of Export and Import policy, its aims and various schemes in EXIM Policy.
CO2:	understand the export procedure.
CO3:	gain the knowledge on the export documents used in export.
CO4:	understand the import procedures.
CO5:	know the import documents used in import.

<b><u>TEXT BOOKS</u></b>	
International Marketing-	Varshney & B. Battacharya
International Marketing-	Francis Cherunilam
International Marketing-	B.S. Rathor and J.S. Rathor

<b><u>REFERENCE BOOKS</u></b>	

<b>Subject Name: Business Accounting</b>		<b>Subject Code: CCRJN51</b>
<b>Unit No.</b>	<b>Content</b>	
1	Introduction — Book Keeping — Accountancy — Differences — Double Entry System — Its merits and Limitations — Differences between Single Entry and Double Entry System — Classification of Accounts — Rules — Users of Accounting information.	
2	Books of Prime Entry — Accounting Equation — Journal - Advantages — Ruling (Simple Problems)	
3	Subsidiary Books — Objectives — Advantages — Purchases Book — Sales Book — Returns Books — Cash Book (Simple Problems) Difference between Trade Discount and Cash Discount.	
4	Books of Final Entry — Ledgers — Advantages — Ruling — (Simple problems) Trial Balance — Advantages — Difference between Trial Balance and Balance Sheet — Preparation of Trial Balance from given Ledger Balances.	
5	Final Accounts of Sole Trading Concerns — Adjustments : Outstanding Expenses — Prepaid Expenses — Closing Stock — Depreciation — Bad debts — (Simple Problems) — Cost of Goods Sold.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1:	understand the concept of book keeping and accountancy and classification of accounts
CO2:	get knowledge about the rules of book keeping and preparation of journal entries.
CO3:	learn about the preparation of various subsidiary books including cash book
CO4:	understand the preparation of ledger accounts and trial balance
CO5:	understand the preparation of final accounts of sole traders with simple adjustments

<b><u>TEXT BOOKS</u></b>	
Advanced Accounts	M.C. Shukla and T.S. Grewal



Advanced Accounts	S.P.Iyengar
Advanced Accounting	S.P.Jain and K.L.Narang.

### **REFERENCE BOOKS**

1. Double Entry Book-keeping	-	T.S. Grewal
2. Advanced Accountancy	-	T.S. Reddy and A.Murthy
3. Principles and Practice of Accounting	-	R.L.Gupta&V.K.Gupta
4. Fundamental of Advanced Accounting	-	R.S.N.Pillai&Bagawathi

### **Course Objectives**

#### **Semester-VI**

1	<b>Industrial relations and Labour Laws</b> - To impart basic knowledge of the important labour legislations.
2	<b>Income Tax Law and Practice –II</b> - To acquaint students to know the latest income tax law and enable them to file income tax returns.
3	<b>Financial Accounting-VI</b> - To enable the students to understand the detailed concepts of Corporate accounting methods of different types of companies.
4	<b>Financial Markets and Services</b> – To understand the rules and regulation and functions of money market and capital market and their services.
5	<b>MS – Office and Tally Theory</b> – To provide computer skill and knowledge for commerce students and help them to understand the usefulness of MS-Office and Tally programs.
6	<b>MS- Office and Tally – Lab</b> - To provide the practical knowledge about MS-Office and Tally programs.
7	<b>Commerce Practical</b> – To enable the students to have practical knowledge of using various forms.
8	<b>Advertising and Salesmanship</b> – To familiarize the students with fundamentals of advertising and salesmanship.

**Subject Name: LabourLaw**

**SubjectCode:CCRJC61**

<b>Unit No.</b>	<b>Content</b>
1	Meaning, Natures, Objectives and Significance of Industrial- Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestions to improve Industrial Relation.
2	Trade Union Theories, Need Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.
3	Industrial Disputes Act, 1948 : Meaning, Forms, Causes and Consequences of Industrial Disputes,
4	Concepts, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.
5	Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum

Subject Name: Labour Law		Subject Code: CCRJC61
Unit No.	Content	
	Wages Act, 1948.	

Course Outcome		
Students should be able to		
CO1:	understand the concept and object of industrial relation, reason for poor Industrial relation.	
CO2:	gain the knowledge of origin and development of Trade union and role of trade unions in India.	
CO3:	get the knowledge about the Industrial Dispute ACT and its importance.	
CO4:	get the knowledge about the Collective Bargaining System and Factors influencing the collective bargaining system.	
CO5:	gain the knowledge of Factories ACT, Payment of Wages ACT and Minimum Wages Act.	

<b><u>TEXT BOOKS</u></b>	
1. Elements of Mercantile Law	- N.D. Kapoor.
2. Mercantile Law	- M.C. Kuchal
3. Industrial Relations & Labour Legislations	- Dr. M.R. Sreenivasan.

<b><u>REFERENCE BOOKS</u></b>	
1. Hand books of Mercantile law	- E. Venkatesan
2. Business and Industrial Law	- M.C. Kuchal
3. Lectures on Business & Corporate Laws	- Dr. K. Kapoor

Subject Name: Income Tax Law & Practice – II		Subject code: CCRJC62
Unit No.	Content	
1	Clubbing of Income - Set - off and carry forward of losses - Deductions from gross total income.	
2	Assessment of Individual and Hindu undivided family.	
3	Assessment of Partnership firms, Association of Persons and joint stock companies.	
4	Preparation of Return of Income- Filing of returns -: Manually, On line filing of returns of income and TDS, Provision and procedures of compulsory on line filing of returns for specified assessee.	
5	Deduction and Collection of tax at source - Advance payment - Tax refunds - Consequences of failure to deduct or pay tax - Tax credit certificate - Tax clearance certificate.	

Course Outcome
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<b>Students should able</b>	
CO1:	learn the clubbing of income, set-off and carry forward of losses and deduction from gross total income.
CO2:	know the assessment and tax liability of individual and Hindu Undivided family
CO3:	understand the assessment of and tax liability of partnership firms, Association of persons and Joint stock companies.
CO4:	learn the online filing of returns of income and TDS
CO5:	gain knowledge on deduction and collection of tax at source, advance payment of tax and tax credit and tax clearance certificate.

<b><u>TEXT BOOKS</u></b>	
Income Tax Law and Practice	- B.B.Lal
Income Tax Law and Practice.	Bhagavathi Prasad
Students Guide to Income Tax	- Vinod K. Singhanian

<b><u>REFERENCE BOOKS</u></b>	
Income Tax Law and Practice	- H.C Mehrotra
Law and Practice of Income Tax	- Dinkar Pagare
Income Tax Law and Practice.	V.P. Gaur and D.B. Narang

<b>Subject Name: Retail Marketing</b>		<b>Subject Code: CCRJA62</b>
<b>Unit No.</b>	<b>Content</b>	
1	Introduction:- Retailing, Retail marketing - Definition - Importance - Functions of Retailing - Types of Retailing - Retailers.	
2	Consumer behavior and retail operation Types of customer — Merchandise management - Retail marketing mix.	
3	Retail pricing - Concept - Strategies and approaches - Types - Methods of setting prices — Retail branding.	
4	Supply chain management	
5	Consumerism and ethics in retailing - Role of Information Technology in Retailing — e-retailing — International retailing - Future of retailing - Retailing in India.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1	understand the theory and concepts pertaining to retailing marketing.
CO2:	learn the consumer behaviour and types consumer.
CO3:	know the strategies in the marketing and approaches.
CO4:	acquire the knowledge in supply chain management.
CO5:	understand the consumerism and ethics in retailing.

<b><u>TEXT BOOKS</u></b>	
Retail Marketing Management	- David Gilbert
Retail an Introduction	- Rover cos

<b><u>REFERENCE BOOKS</u></b>
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Subject Name: Financial Markets and Services		Subject Code: CCRJA64
Unit No.	Content	
1	Financial System - Meaning — Functions - Financial concepts - Financial assets — Financial Intermediaries — Financial markets - Financial rate of returns Financial Instruments - Classification of Financial market - Capital Market — Money Market — Development of Financial system in India - Weaknesses of Indian Financial system.	
2	Money Market - Definition — Money market Vs Capital Market - Features — Objectives - Characteristic features of a developed money market — Importance of money market - Composition of money market — Call money market — Commercial bills market — Acceptance market — Treasury bill market - Discount market — Bill markets in India — Money market Instruments.	
3	Capital Market - New issue market - New issue market Vs Stock exchange — Functions of new issue market - Secondary market - Stock exchanges - Functions Listing of Securities Registration of stock brokers - Methods of trading in stock exchange- Defects of Indian capital markets.	
4	Mutual funds — Definition Importance - Risks - Classification of funds - Close — ended funds - Open — ended funds - Income funds — Growth funds — Balance funds Specialized funds — Money market mutual fund — Taxation funds — Organisation of the fund — Net asset value.	
5	Merchant Banking - Meaning - Services of Merchant Banks — SEBI Guidelines — Scope for Merchant Banking in India. Factoring:- Meaning - Functions - Types — Factorir g Vs. Discounting - Benefits.	

Course Outcome	
Students should able	
CO1:	understand the financial system in India and its concept.
CO2:	know the features of developed money market, have knowledge on various forms of money market instrument.
CO3:	acquire the knowledge about the stock exchange its functions
CO4:	learn the merchant banking and its services including factoring and forfeiting
CO5:	understand the various forms of mutual funds, organization of the fund and net asset value.

TEXT BOOKS		
1. Indian Financial System	-	P.N. Varshney & D.K. Mittal
2. The Indian Financial System	-	Vasant Desai
3. Financial Market and services	-	Gordon and Natarajan
4. Indian Financial System	-	Pathak
5. Indian Financial System	-	H.R. Machiraju

REFERENCE BOOKS	
Management for Indian Financial Institutions	R.M. Srivastava
Financial Institutions and Markets	Merikohn
Foundations of Financial Markets and Institutions	Fabozzi

Subject Name:MS-officeandTally Theory		Subject Code: CCRJS61
Unit No.	Content	
1	Starting word 2000 - Creating a document — Editing - Saving - Formatting — Creating table - Printing a document.	
2	Starting Excel 2000 - Editing - Inserting and deleting rows and columns — Changing width and height - formula (Financial formula only)	
3	Power point 2000 — Creating a new presentation - Using templates - Slide transition — Slide animation - Power Point views.	
4	Tally — Features - Opening Screen of Tally - Creating Company — Selecting a Company - Shutting — Altering a Company	
5	Creating Groups & Ledger - Alteration - Alteration - Deletion - Voucher entry — Payment - Receipt — Journal — Contra Voucher - Alteration Deletion.	

Course Outcome	
Students should able	
CO1:	learn to create a MS Word document with various features of word formatting, editing, picture insertion, table insertion
CO2:	get the knowledge on MS Excel including editing, inserting and deleting rows and columns, using formula, inserting graphs.
CO3:	learn creating MS Powerpoint presentations with slide animations and effects
CO4:	know the basic of tally software, features of tally, creating, altering and shutting a company
CO5:	learn the ledger and group creation, to create, alter and delete a voucher and ledger entry

<b><u>TEXT BOOKS</u></b>

<b><u>REFERENCE BOOKS</u></b>

Subject Name:MS-officeandTally LAB		Subject Code: CCRJS6Q
Unit No.	Content	
1	Starting Word 2000 - Creating a document - Editing - Saving - Formatting — Creating Table — Printing a document.	
2	Starting Excel 2000 - Editing - Inserting and deleting rows and columns transition — Changing width and height - Formula (Financial Formula only)	
3	Power Point 2000 — Creating a new presentation — Using templates – Slide Transition — Slide animation - Power point views.	
4	Tally — Opening Screen of Tally - Creating Company - Selecting a Company — Shutting - Altering a Company.	
5	Creating Groups & Ledger - Alteration — deletion - Voucher entry – Payment — Receipt - Journal - Contra Voucher - Alteration - Deletion — Simple Problems.	

<b>Course Outcome</b>	
<b>Students should able</b>	
CO1:	create aMS Word document with various features of word formatting, editing, pictureinsertion, table insertion
CO2:	createandworkinMSExcelincludingediting,insertinganddeletingrows and columns, usingformula, inserting graphs.
CO3:	createMS Power point presentations with slide animations and effects
CO4:	create, alterand shut a company
CO5:	create various ledger andvouchers, and toentervoucher entries.

<b><u>TEXT BOOKS</u></b>

<b><u>REFERENCE BOOKS</u></b>

<b>Subject Name:Commerce PracticalSubject Code: CCRJS6P</b>	
<b>Unit No.</b>	<b>Content</b>
1	Filling up of Money order form - Layout of business letter - Blue print Of an officeFiling of papers- use of common office machines- Designing of forms for purpose Preparation of Vouchers, Invoice and Cash receipts - Telephone Etiquette - Handling of Visitors.
2	Format of Joint Stock Company Balance sheet-Model of a partnership deed- Format of Profit and Loss appropriation account- Debit note and Credit note and Statement of affairs of an insolvent.
3	Cost sheet Specimen of Stock Sheet/ Register. Payroll/Wage Sheet, Form of Bin and Time Card, Filling of material order and material requisition,- and Issue register. Chart of an organizational structure.
4	Filling up of an account opening form, Knowledge of various forms used in day-today banking activities - Cheque — Pay-in-slip - Withdrawal form - Transfer form — Draft Challan, Form of Bill of exchange and Promissory note, Fixed Deposit Receipt, Safe Custody Receipt, Form of letter of Credit, Currencies of different Countries, ATM Debit and Credit Card.
5	Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names — Publishing the products in the market. Filling up of Equity share application and mutual fund form, Specimen of Share, Mutual fund and Bond certificates.
6	Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, Filling up of Proxy form. Filling up of Income tax returns, Sales tax forms and applying for income tax refund.

<b>Course Outcome</b>
<b>Students should able</b>

CO1:	understand the layout of business letter and various forms used in office.
CO2:	gain the knowledge of the partnership deed and company statement of affairs.
CO3:	learn the preparation of cost sheet and its registers
CO4:	know about the filling up of an account of various forms like, DD, cheque Deposit and money orders forms etc.
CO5:	get the knowledge on the different types of advertisement
CO6:	be trained to fill up share & mutual funds application and certificate forms and dividend and proxy forms etc.
CO7:	learn about the filling up of Income tax, sales tax and refund of tax forms.

### **TEXT BOOKS**


### **REFERENCE BOOKS**


### **Subject Name: Advertising and Salesmanship Subject Code: CCRJN61**

Unit No.	Content
1	Meaning of advertising — Characteristic Features of Advertising — Nature and Scope of Advertising — Benefits or Advantages of Advertising — Criticisms of Advertising — Is Advertising Economic Waste? — Difference between Advertising and Salesmanship.
2	Advertising Media — Indoor and Outdoor Advertising — Advertising agency — Role Importance.
3	Personal Selling — Definition — Salesmanship — Definition Features — Objectives — Benefits — Criticisms against Salesmanship.
4	Qualities of a successful salesman; Physical, Mental, Social and, Moral Qualities — Other Requisites of a Salesman.
5	Recruitment of Salesman — Sources — Remuneration of Salesman; Methods.

### **Course Outcome**

#### **Students should able**

CO1: gain knowledge on the basics of advertising and criticism against advertising. CO2: understand the various types of advertising media.  
CO3: know the concepts of salesmanship and criticism against salesmanship. CO4: understand the qualities of a successful salesman.  
CO5: know the concept of sources and remuneration of salesman.

### **TEXT BOOKS**

Advertising and Salesmanship	–	P.Saravanel & S.Sumathi
Essential of Advertising	–	S. Chandran
Advertising and Sales Promotion —		Dr.R.L.Varshny & Dr.S.L.Gupta
Advertising and Personal Selling —		Dr. C.B.Gupta
Advertising and sales promotion —		Mishra & Harikumar

### **REFERENCE BOOKS**
