

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE  
(AUTONOMOUS),  
POONDI, THANJAVUR DIST.**

**Question Pattern for UG and PG Programmes for students to  
be admitted during 2014 – 2015 and afterwards**

**Total Marks: 75**

**QUESTIONS PATTERN**

**SECTION – A  
(Question 1 to 10)**

**10 x 2 = 20 Marks**

1. Short Answer Questions
2. Two Questions from each units (All are answerable)

**SECTION – B  
(Question 11 to 15)**

**5 x 5 = 25 Marks**

1. 5 Paragraph type questions with "either / or" type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C  
(Question 16 to 20)**

**3 x 10 = 30 Marks**

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus.

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
<b>I</b>	<b>14U1CMT1</b>	$\sqrt{\mathfrak{R}} \mid \zeta \vdash \sqrt{\mathfrak{R}} \mid B\Delta$ $(\chi \mid \leftrightarrow \Sigma \mid f, E \rightarrow \mid \mid >, \Sigma \zeta f \mid \Delta,$ $\sqrt{\mathfrak{R}} \mid B \kappa \leftrightarrow \vdash \zeta \rightarrow)$	<b>6</b>	<b>3</b>

$\{ \rightarrow: 1 \quad \neg \otimes \Phi \infty \perp$

... $\Sigma \leftrightarrow \Delta: 18$

1.  $\sqrt{\leftrightarrow \zeta} \therefore o \equiv \mid \partial \mid \mid \zeta \zeta \mid \square \mid \vdash \kappa \vdash \otimes \wp \zeta \square \mid \zeta \otimes E \heartsuit \neg \wp \vdash \tau > \Delta$

$(\mid \vdash \kappa o > \zeta B \Delta \quad \xi \vdash \kappa \mu \Delta)$

2.  $\Sigma \zeta \therefore \mathfrak{R} \mid \_ \mid \sigma \Theta \vdash \square > \tau \infty \uparrow \dots > \mid$

$(\wp \mid \kappa \uparrow \square \mid > \lambda \mid E \oplus \heartsuit A)$

3.  $\wp \zeta \leftrightarrow \mid B \zeta \vdash \square \bullet > \subseteq \mid \leftrightarrow \heartsuit \wp \zeta f \_ \mid \perp$

$(\bullet > \subseteq \mid \leftrightarrow \heartsuit \neg \wp \vdash \therefore, \bullet > \subseteq \mid \leftrightarrow \heartsuit \wp \lambda \vdash \bullet > \subseteq \mid \leftrightarrow \uparrow > \zeta \mid \Delta,$

$\bullet > \subseteq \mid \leftrightarrow \dots > \sigma \lambda \mid \mu \mid)$

4.  $\wp \zeta \leftrightarrow \mid > \zeta \otimes \mid \square \mid T \leftrightarrow \uparrow > \zeta \Phi$

5.  $\wp \otimes \mid \mathfrak{R} \dots \mid \zeta \otimes \mid f \mid \_ B \zeta \square \bullet \subseteq > \leftrightarrow \Delta \square \Sigma \zeta \mid$

$(\diamond \equiv \dots \mid \chi \mathcal{J} \mid \therefore \diamond \vdash \Sigma \zeta \dots f, \diamond \equiv \mid \perp \Sigma \zeta \mid (> \tau \infty \Sigma \zeta \mid, \gamma \subseteq \mid \leftrightarrow \zeta \Sigma \zeta \mid,$

$\mid \vdash \spadesuit f \Sigma \zeta \mid, \therefore \mid \vdash B \zeta \langle \Sigma \zeta \mid))$

6.  $\mid \kappa \leftrightarrow \xi \uparrow \mu \square \mid \sigma \leftrightarrow \zeta \Leftrightarrow \mid \mid > (\mid \zeta \vee \rightarrow \Delta \mid \sigma \Theta \angle \Delta \therefore \neg \heartsuit \wp \_ \mid \vdash)$

$\{ \rightarrow: 2 \quad \chi \mid \leftrightarrow \Sigma \mid f$

... $\Sigma \leftrightarrow \Delta: 18$

1.  $\dots \mid \otimes \mid \sigma \square \sqrt{\leftrightarrow \zeta} \mid \wp \zeta \kappa \Delta (1 \xi > \_ 15 \kappa \mid \leftrightarrow)$

2.  $\dots \mid \otimes \mid \sigma \square \wp B \square \equiv \mid \perp \neg > \zeta f \mid \Delta$

$\{ \rightarrow: 3 \quad E \rightarrow \mid \mid >$

... $\Sigma \leftrightarrow \Delta: 18$

1.  $\dots \mid \otimes \mid \sigma \square \zeta \leftrightarrow \_ \neg \mid \zeta \mid \mathfrak{R} \zeta \Delta \kappa \zeta \spadesuit \Delta \wp \zeta \mid (1 \xi > \_ 10 \kappa \mid \leftrightarrow)$

$$2. \dots | \textcircled{R} | \sigma \square \therefore \dots \spadesuit \zeta \leftrightarrow \Rightarrow E > \Delta \xi \lhd \kappa \mu \Delta$$


---

$$\{ \rightarrow : 4 \ \Sigma_{\zeta} f | \Delta$$

$$\dots \Sigma \leftrightarrow \Delta : 18$$

$$\zeta . \neg \kappa . \wp \zeta \ulcorner \bullet \heartsuit \div \leftrightarrow \therefore \setminus B [ \square \neg | \langle > \therefore A \Uparrow > \lceil$$


---

$$\{ \rightarrow : 5 \ \sqrt{\Re} | B \ \kappa \leftrightarrow \rceil \zeta \rightarrow$$

$$\dots \Sigma \leftrightarrow \Delta : 18$$

$$E \rightarrow || > , A ] \spadesuit \Delta , \Sigma_{\zeta} f | \Delta , | \sigma | > , \chi | \leftrightarrow \Sigma | f$$


---

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
<b>I</b>	<b>14U1CME1</b>	<b>PART – II ENGLISH PROSE, POETRY AND COMMUNICATION SKILLS</b>	<b>6</b>	<b>3</b>

**Objective**

- To initiate the Students to understand English through Prose, Poetry and Basic Communicative Grammar

**Unit – I**

- 1) The Running Rivulets of Man,
- 2) Parliament is Marking Time,
- 3) The Lady in Silver Coat,
- 4) Mr. Applebaum at Play.

**Unit – II**

- 1) The Feigning Brawl of an Impostor,
- 2) Thy Life Is My Lesson,
- 3) Solve The Gamble,
- 4) The Stoic Penalty.

**Unit – III**

- 1) Nobility In Reasoning,
- 2) Malu the Frivolous Freak,
- 3) Bharath! Gird Up Your Loins!
- 4) Honesty is the Cream Of Chastity

**Unit – IV**

John Milton – On His Blindness.  
Oliver Goldsmith – The Village Schoolmaster.  
William Wordsworth – The Daffodils.  
P.B.Shelley – Ozymandias.  
Keats – La Belle Dame Sans Merci.  
Hopkins – Thou Art Indeed, Just Lord.

**Unit – V**

Parts of Speech, Nouns, Pronouns, Conjunctions, Adjectives, Articles, Verbs, Adverbs, Interjection – sentence.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>14U1CMC1</b>	<b>INTRODUCTION TO ACCOUNTANCY</b>	<b>5</b>	<b>5</b>

**Objective:**

- To make the students to gain adequate knowledge of both principles and practice of Accounting.

**Unit I:**

Fundamentals of Book Keeping – Accounting concepts and conventions – Journal – Ledger – Subsidiary Books – Trial Balance- Institute of Chartered Accountants of India (ICAI).

**Unit II:**

Final accounts with adjustments – closing entries.

**Unit III:**

Rectification of Errors – Suspense Account – Sale or Return - Self balancing ledgers and sectional balancing methods.

**Unit IV:**

Bills of Exchange including Accommodation Bills – Average Due Date – Account Current.

**Unit V:**

Bank Reconciliation statement – methods – causes for differences between cash book and pass book.

**Distribution of Marks:** Problem 80%                      Theory 20%

**Reference Book:**

1. N. Vijayakam, P.L. Mani and K.L. Nagarajan – Principles of Accountancy.
2. T.S. Grewal – Introduction to Accountancy.
3. R.L. Gupta, VK Gupta – Financial Accounting.
4. Dr. B. Charumathi, Prof. N. Vinayakam – Financial Accounting.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>14U1CMC2</b>	<b>MARKETING</b>	<b>4</b>	<b>5</b>

**Objective:**

- To provide the students about basic knowledge in the marketing field.

**Unit I:**

Market- Marketing- Definition – Importance of Marketing- Concept of marketing- Traditional and Modern- Marketing functions.

---

**Unit II:**

Market Environment - consumer Behaviour – Product Decisions - Market Segmentation- basis- Criteria- Benefits- Product Policy- Product planning and development- Product Life Cycle- Product Mix.

---

**Unit III:**

Pricing – Importance- Objective- Procedure for Price determination- kinds of Pricing- Factors affecting Pricing policy. Pricing Decisions – Distribution Decisions.

---

**Unit IV:**

Promotion Decisions – Marketing decisions - Promotion- Sales promotion- Importance – Objectives - Advertising- Definition- Objectives- Functions- Importance- Advantages and Disadvantages.

---

**Unit V:**

Distribution Channels: Concept- Types of Channels, Choice of distribution- Channels- Retailers and Wholesalers- Branding and packaging. On line – Marketing- Direct Marketing – Social Marketing – Legal aspects of marketing in India.

---

**Reference:**

1. Marketing Management – Rajan Nair.
2. Marketing Management – Varshney.
3. Marketing Management- S.A. Sherlekar.
4. Principles of Marketing- Philip Kotler.
5. Fundamentals of Marketing – C.B. Memoria.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>14U1CMA1</b>	<b>BUSINESS STATISTICS</b>	<b>5</b>	<b>3</b>

**Objective:**

- To provide the students gain knowledge in statistical tools and techniques. Statistics– meaning – characteristics – scope and importance – collection of Data – methods– classification – tabulation – charts and diagrams.

**Unit I:**

Measures of Central Tendency and Measures of Dispersions.

---

**Unit II:**

Correlation and Regression Analysis.

---

**Unit III:**

Analysis of Variance (one way classification) and Methods of Interpolation (Language's Methods)

---

**Unit IV:**

Curve fitting, Time Series and Index Number.

---

**Unit V:**

Linear Programming (Graphical Method only) – PERT-CPM

---

**Reference:**

1. S.P. Gupta – Statistical Methods – Sultan Chands & Sons.
2. C.B. Gupta – Statistical Methods – Vikas Publications

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>I &amp; II</b>	<b>14U2CMA2</b>	<b>Allied: II (NS) BUSINESS ENVIRONMENT</b>	<b>3+3</b>	<b>-</b>

**Unit I:**

Business Environment – Introduction - Nature - importance – Components – Business strategy and its relation to environment.

---

**Unit II:**

Political Environments –meaning – Effect of political ideologies – Social and cultural Environment – Impact of foreign culture.

---

**Unit III:**

International Environment – Globalisation – IMF – GATT – WTO. Technological Environment – meaning and concepts – Demographic environment – meaning and concepts and its variables.

---

**Unit IV:**

Current issues in Business environment – Urbanisation – population – Public distribution system – Patents and Trademarks – Insurance and MNCs.

---

**Unit V:**

Legal Environment – Consumer protection Act – MRTP Act.

---

**Book References:**

Namita Gopal – Business Environment Tata Mc Graw – Hill Publishing Company Limited – New Delhi.



Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
<b>II</b>	<b>14U2CMT2</b>	$\forall f \mathcal{R}   \zeta \vdash \sqrt{\mathcal{R}}   B \Delta -$ $\wp B[\xi] \oplus \uparrow > \tau \alpha - \sqrt{\mathcal{R}}   \square \kappa \leftrightarrow \vdash \zeta \rightarrow$	<b>6</b>	<b>3</b>

$\{\rightarrow: 1$

... $\Sigma \leftrightarrow \Delta$ : 18

1.  $\vdash \ominus \zeta \spadesuit \otimes \Delta \wp \subseteq \vdash \square \dots > \kappa \zeta \leftrightarrow \Delta \square \dots | \zeta \langle \rightarrow \vdash \heartsuit \wp \rangle | \Delta$
2.  $\vdash \vdash \zeta \Upsilon \mathcal{R} | \leftrightarrow \otimes \vdash \square \dots > \kappa \zeta \leftrightarrow \Delta \square \wp \gamma \Delta \vdash \xi | \oplus \square \vdash \uparrow > \zeta \vdash f | \Delta \square$   
 $\vdash \mathcal{R} | \vdash \zeta \wp \vdash \wp \rangle | \Delta$
3.  $\bullet \subseteq \leftrightarrow \vdash \square \dots > \kappa \zeta \leftrightarrow \Delta \square \vdash \kappa \zeta^{\text{TM}} \vdash \wp \rangle | \Delta (\forall \oplus | \dots \langle \zeta | | \otimes \subseteq \vdash \wp \Delta \dots)$
4.  $\therefore \zeta \setminus \mathcal{R} | \kappa \zeta \otimes | \vdash \square \vdash \kappa \zeta \otimes | \Delta \square \wp \wp \uparrow \mu$

$\{\rightarrow: 2$

... $\Sigma \leftrightarrow \Delta$ : 18

1.  $\neg \wp \setminus B \zeta \alpha \kappa \zeta \vdash \square \vdash \neg \therefore \zeta \alpha \square$  4.  $\therefore \zeta \setminus \mathcal{R} | \equiv | \otimes |$
2.  $\Sigma \Delta \therefore \zeta \alpha \kappa \zeta \vdash \square \vdash \kappa \zeta \Phi \neg \therefore \zeta \alpha \square$   
 $(\chi B \vdash \kappa \oplus \Upsilon B \vdash \Sigma \vdash \Delta \dots \xi > \_ 10 \wp \zeta f \_ | \perp)$
3.  $\gamma \vdash f \zeta \perp \square \vdash \heartsuit \wp \zeta | \kappa$   
 $(\therefore \zeta | \alpha \uparrow \vdash \equiv | \perp \dots \xi > \_ 10 \wp \zeta f \_ | \perp)$
4.  $\vdash \therefore \equiv | B \zeta \alpha \kappa \zeta \vdash \square \neg \wp \setminus B \vdash \neg \therefore \zeta \alpha (\xi > \_ 10 \wp \zeta f \_ | \perp)$

$\{\rightarrow: 3$

... $\Sigma \leftrightarrow \Delta$ : 18

1.  $\vdash \wp \vdash \vdash \vdash \therefore \subseteq \vdash \leftrightarrow \Delta \square (\xi > \_ > \subseteq \vdash \leftrightarrow \Delta \square | \_ \sigma: 10 \wp \zeta f \_ | \perp)$
2.  $\zeta \therefore \leftrightarrow \zeta \vdash \wp \leftrightarrow \vdash \square * \spadesuit \zeta \otimes E B \Delta \vdash \therefore \div \perp | \langle \uparrow > \tau \alpha (\xi \vdash \kappa \mu \Delta)$
3.  $\vdash \wp \vdash f \leftrightarrow \zeta \otimes \heartsuit \wp \mathcal{R} | \sigma \leftrightarrow \zeta B \vdash \square \zeta \cup \oplus \zeta \vdash \mathcal{R} \zeta \oplus \kappa \Rightarrow E \square \Sigma \zeta \otimes | \kappa \langle \Delta$
4.  $T \leftrightarrow \therefore \zeta \xi M \kappa \vdash \square \vdash \mathcal{R} | \zeta \kappa \wedge \vdash \vdash \Delta \wp | \Delta \square A B \kappa \zeta \heartsuit A$
5.  $\zeta \square \equiv \zeta | \therefore \setminus > \zeta [ \otimes \zeta ] A \square \xi | \psi [ \otimes > | \Delta (1 \xi > \_ 4 \wp \zeta f \_ | \perp)$

$\{\rightarrow: 4 \wp B[\xi] \oplus \uparrow > \tau \alpha$

... $\Sigma \leftrightarrow \Delta$ : 18

$\kappa \zeta \mathcal{R} | B \wp \therefore \heartsuit A \square A \square \vdash \downarrow E \kappa | | \perp \square \kappa \otimes \zeta \Delta, \kappa \otimes \tau | \zeta \sqrt{f} \equiv | \perp \square \spadesuit \downarrow \uparrow \mu \heartsuit \div | \omega \mathcal{R} | \Delta \vdash | \leftrightarrow$   
 $, \langle | \leftrightarrow, \omega | \leftrightarrow \dots \kappa \rightarrow \wp \zeta | \perp \square \neg \otimes \zeta \cup | | \langle \heartsuit \div \rangle \uparrow \mu \heartsuit \neg \wp \zeta | \perp | \zeta \beta \Delta \xi | \oplus \square \Omega \rightarrow \uparrow > \nu \zeta \Xi | \perp$   
 $\square \otimes \setminus B \zeta \spadesuit > \tau \alpha \kappa | \kappa \Delta \wp > \_.$   
 $\neg \otimes \zeta \_ \otimes B \_ \square \neg \otimes \zeta \_ \kappa | \square \sqrt{\mathcal{R}} | \square \kappa | \square \sqrt{\mathcal{R}} | B \kappa | \square \neg \wp B \vdash \downarrow \neg \otimes \zeta \_ \square \sqrt{\zeta} / \square |$   
 $\zeta \leftrightarrow \square \Delta \square \wp \rightarrow \neg \wp \zeta \vdash \otimes \neg \wp B \vdash (\neg \wp \zeta | \perp, \sqrt{f} \Delta, | \zeta \Delta, E | \spadesuit, \zeta \square \Delta, \neg > \zeta \alpha \_ ) \square \sigma | \spadesuit \downarrow \neg \otimes \zeta \_$

$\square \vee \downarrow f \downarrow \neg \otimes \zeta_- \square \chi \downarrow \neg \otimes \zeta_- \square \xi \vee \rightarrow \square \blacklozenge \downarrow \otimes \Delta \square \sigma \zeta \mid \perp \square \vee \downarrow f \Omega \mid \Gamma \square > [\sigma \spadesuit \square \div \oplus \sigma \spadesuit \square$   
 $\neg > \downarrow \Omega \mid \Gamma \sigma \spadesuit \square \zeta / \heartsuit A \sigma \spadesuit \square \kappa \lrcorner \kappa \mid \therefore ]$ .

---

$\{ \rightarrow : 5 \quad \sqrt{\mathfrak{R}} \mid \square \kappa \leftrightarrow \Gamma \zeta \rightarrow$

$\dots \Sigma \leftrightarrow \Delta : 18$

$\sqrt{\mathfrak{R}} \mid \square \kappa \leftrightarrow \Gamma \zeta \rightarrow \square > \tau \propto \uparrow \mu \mid \oplus \neg \kappa \neq \Xi \mid$ .

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
<b>II</b>	<b>14U2CME2</b>	<b>PART – II ENGLISH EXTENSIVE READERS AND COMMUNICATIVE SKILLS</b>	<b>6</b>	<b>3</b>

**Objective**

- To impart language and communicative skills through short stories, one act plays and communicative grammar

**Unit – I**

K.A.Abbas – The Sparrows  
O’Henry – The Cop and the Anthem.  
Guy de Maupassant – The Necklace.  
R.K.Narayan – Engine Trouble.

**Unit – II**

Anton Chekov – The Proposal  
O’Henry – While the Auto Watts

**Unit - III**

Saki – The Death Trap  
Mahesh Dattani –The Girl who touched the stars  
Claudia I.Haas – The Cellphone Epidemic

**Unit – IV**

Tense, Question Tag, Dialogue Writing, Paragraph Writing, Adjectives, Adverb

**Unit – V**

Voices, Degree of Comparison, Direct and Indirect

**Book Prescribed:**

Unit IV & V – Communicative grammar by the Department of English

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>14U2CMC3</b>	<b>BUSINESS MANAGEMENT</b>	<b>4</b>	<b>5</b>

**Unit I:**

Management – Meaning – Art or Science – Management and Administration – functions – Contributions by F.W. Taylor – Hendry Fayal – Scientific Management.

---

**Unit II:**

Planning – Nature – Characteristics – Steps in planning – Types – components – MBO – MBE.

---

**Unit III:**

Organization – principles of organization – Types – organization charts – Departmentation – authority – responsibility – delegation of authority – centralization and decentralization – committee form of organization.

---

**Unit IV:**

Manpower planning – Objectives – recruitment and selection – Training methods – Motivation – Communication – Leadership.

---

**Unit V:**

Controlling – Meaning – Importance – steps in controlling processs – essentials of effective control – controlling techniques – budgetary control.

---

**Reference:**

1. Business Management – Dinkar Pagere.
2. Business Management – Y.K. Bhushan
3. Principles of Business Management – S.A. Sherelakar
4. Essential of Management – Koontz O'Donnel

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>14U2CMC4</b>	<b>FINANCIAL ACCOUNTING – I</b>	<b>5</b>	<b>5</b>

**Objective:**

- To expose the students to the accounting procedure of partnership firms and allied aspects of accounting.

**Unit I:**

Consignment - meaning – Account sales – Entries in the book of consignor and consignee – Abnormal loss - Joint Venture – meaning – Journal entries – memorandum joint venture account.

---

**Unit II:**

Final accounts of non-trading concerns – Receipts and payments account – Income and Expenditure account – Balance sheet.

---

**Unit III:**

Depreciation-Methods – Straight Line Method – Written Down Value Method – Sinking Fund Method – Annuity Method – Insurance Policy Method – Depletion Method.

---

**Unit IV:**

Royalties – Minimum Rent – Short Working – Recoupment – Strike Period (Excluding sub – lease)

---

**Unit V:**

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

---

**Note:** Distribution of marks: Problem – 80% and Theory -20%

**Reference:**

1. Advanced Accountancy- S.P. Jain & K.L. Narang.
2. Advanced Accounting- M.C. Shukla.
3. Advanced Accounting- R.L. Gupta – I

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>I &amp; II</b>	<b>14U2CMA2</b>	<b>Allied: II (NS) BUSINESS ENVIRONMENT</b>	<b>3+3</b>	<b>4</b>

**Unit I:**

Business Environment – Introduction - Nature - importance – Components – Business strategy and its relation to environment.

---

**Unit II:**

Political Environments –meaning – Effect of political ideologies – Social and cultural Environment – Impact of foreign culture.

---

**Unit III:**

International Environment – Globalisation – IMF – GATT – WTO. Technological Environment – meaning and concepts – Demographic environment – meaning and concepts and its variables.

---

**Unit IV:**

Current issues in Business environment – Urbanisation – population – Public distribution system – Patents and Trademarks – Insurance and MNCs.

---

**Unit V:**

Legal Environment – Consumer protection Act – MRTP Act.

---

**Book References:**

Namita Gopal – Business Environment Tata Mc Graw – Hill Publishing Company Limited – New Delhi.

Semester	Subject Code	Title of the paper	Hours of Teaching / Week	No. of Credits
<b>II</b>	<b>14U2CMA3</b>	<b>Allied: III COMMERCIAL CORRESPONDENCE</b>	<b>5</b>	<b>3</b>

**Unit I:**

Communication: Meaning – Importance of communication in business – functions  
Business letter – Essentials - structure of a business letter.

---

**Unit II:**

Kinds of business letter: letter of enquiry – offer – quotations – status enquiry – order and their execution – complaints and their adjustments - collection letter.

---

**Unit III:**

Bank correspondence – Agency Correspondence.

---

**Unit IV:**

Circular letter – Sales letter – Application for situation – Report writing – types of business reports.

---

**Unit V:**

Listening and communication – Importance of listening and communication – principles of effective listening – telex - facsimile – Teleconferencing – intercom apparatus – modern means of communication – Internet - E mail.

---

**Book References:**

1. Rajendrapal, J.S. Korlahalli – Essentials of Business Communication sultan & Chand Sons.
2. Business Communication – H.S. Ramesh, C.C. Pattanshetti, M.M. Kultkarni.

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
<b>III</b>	<b>14U3CMT3</b>	$ _{\zeta} \heartsuit \div B \equiv  _{\perp},  _{\textcircled{R}}  \leftrightarrow  _{\perp}, \sqrt{ } \Re   B \kappa \leftrightarrow  _{\zeta} \rightarrow$	<b>6</b>	<b>3</b>

$\{ \rightarrow: 1 \quad |_{\zeta} \heartsuit \div B \equiv |_{\perp} \quad 1$

... $\Sigma \leftrightarrow \Delta: 18$

1.  $E[ \heartsuit \wp ] |_{\zeta} \leftrightarrow \Delta \square A |_{\zeta} ( \Re |_{\zeta} J f \Delta \square |_{\zeta} \spadesuit \_ \kappa )$

2.  $\therefore \setminus \dots \therefore || \Uparrow \square \therefore \Uparrow ( \kappa \spadesuit \Delta A \Re | \quad |_{\zeta} ) >$

3.  $( \kappa | \quad E \subseteq \zeta \therefore \setminus \square \sigma \therefore | \Uparrow B | \sqrt{|} \Delta \wp | \Delta$

4.  $| \Delta \wp \leftrightarrow \zeta \therefore \zeta B \square \Delta \square \bullet \subseteq \leftrightarrow |_{\zeta} J f \Delta \square ( f_{\zeta} \therefore \setminus \heartsuit \wp f \Uparrow \Delta ( 84 \wp \zeta f \_ | \perp )$

$\{ \rightarrow: 2 \quad |_{\zeta} \heartsuit \div B \equiv |_{\perp} \quad 2$

... $\Sigma \leftrightarrow \Delta: 18$

1.  $\neg \wp \setminus B A \leftrightarrow \zeta \square \Delta \square \sqrt{|} \langle B_{\zeta} [ \zeta | \quad \therefore \zeta \oplus \Sigma \zeta B \spadesuit \zeta | \quad A \leftrightarrow \zeta \square \Delta ( 27 \wp \zeta f \_ | \perp )$

2.  $\Sigma ( \neg \kappa J \wp \zeta \square \bullet B \Delta \kappa \leftrightarrow |_{\zeta} J f \Delta ( \xi > \_ 20 \wp \zeta f \_ | \perp )$

3.  $\dots > \Delta \wp \zeta \kappa \setminus \square \Sigma \zeta \textcircled{R} | \heartsuit \wp f \Uparrow \Delta ( \xi > \_ 10 \wp \zeta f \_ | \perp )$

4.  $( \oplus \zeta \heartsuit A \leftrightarrow \zeta \square \Delta \square \sigma \Uparrow \zeta > \uparrow \mu \Re |_{\zeta} J f \Delta \square \Sigma \div \partial \kappa > \zeta \leftrightarrow \heartsuit \wp f \Uparrow \Delta ( \xi > \_ 10 \wp \zeta f \_ | \perp )$

$\{ \rightarrow: 3 \quad |_{\textcircled{R}}| \leftrightarrow \uparrow \neg > \zeta \zeta \heartsuit A$

... $\Sigma \leftrightarrow \Delta: 18$

$|_{\textcircled{R}}| \leftrightarrow \uparrow \neg > \zeta \zeta \heartsuit A \square > \tau \alpha \uparrow \mu | \oplus \neg \kappa \neq \Xi |$

$\{ \rightarrow: 4 \quad \neg \wp \zeta \mu \Re |_{\textcircled{R}}| \leftrightarrow, \neg \therefore \zeta \alpha \neg \wp B | \heartsuit A \heartsuit \wp \lambda \vee E$

... $\Sigma \leftrightarrow \Delta: 18$

1.  $\sqrt{|} > \tau \alpha \Re |_{\textcircled{R}}| \leftrightarrow | \textcircled{C} \Delta, | | > \equiv | \textcircled{C} \Delta \square A \Uparrow \kappa | \therefore \zeta \dots \wp \div \otimes \dots \leftrightarrow \zeta \leftrightarrow \zeta,$

$\wp \zeta | \kappa \wp \heartsuit \neq \dots | \uparrow [ |$

$|_{\textcircled{R}}| \leftrightarrow \heartsuit \wp \lambda \vee E \square 10 \therefore ] \heartsuit \neg \wp J$



$$\neg \therefore \zeta \alpha \neg \wp B \left[ \heartsuit A \heartsuit \wp \lambda \upsilon E \square 5 \therefore \right] \heartsuit \neg \wp J$$

$$|| \Uparrow \neg \otimes \zeta \_ \Uparrow \zeta \Re | \Delta$$


---

$$\{ \rightarrow : 5$$

$$\dots \Sigma \leftrightarrow \Delta : 18$$

$$\partial. \sqrt{\Re} | B \kappa \leftrightarrow \Uparrow \zeta \rightarrow$$

$$\wp \Re ] \sqrt{\Re} | B \equiv | \perp \square | \zeta \heartsuit \div B \sqrt{\Re} | B \equiv | \perp \square E \upsilon \sqrt{\Re} | B \equiv | \perp$$


---

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
<b>III</b>	<b>14U3CME3</b>	<b>PART – II ENGLISH SHAKESPEARE, EXTENSIVE READERS AND COMMUNICATIVE SKILLS</b>	<b>6</b>	<b>3</b>

**Objective**

- To introduce the language of the world renowned dramatist and novelist to enhance the vocabulary and communicative skills of the learners.

**Unit – I**

Funeral Oration – Julius Caesar

Trial for a Pound of Flesh – The Merchant of Venice

**Unit – II**

He Kills Sleep – Macbeth

A Real Love at First Sight – Twelfth Night

**Unit – III**

When the Moor Kills, "So Good a wife" – Othello

In Love is a "Midsummer Madness" – Tempest

**Unit – IV**

The Mayor of Casterbridge (Abridged) – Thomas Hardy

**Unit – V**

Note making, Hints Developing, Expansion of Ideas and Proverbs, Sequence of Sentences Synonyms, Antonyms.

**Book Prescribed:**

Unit-I : II & III: Selected scenes from Shakespeare.

Unit IV: The Mayor of Casterbridge Abridged by E.F.Dodd

Unit V : Communicative Grammar.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>III</b>	<b>14U3CMC5</b>	<b>Core: MODERN BANKING</b>	<b>4</b>	<b>5</b>

**Objective:**

- To have an idea of about Banking.
- To know the recent developments and have an awareness of latest methods.

**Unit I:**

Origin of banking- Scheduled Commercial banks- functions-importance- kinds- Credit creation and credit contraction-central banking- RBI – management and functions- credit control-Institute Banking and Personnel Selection (IBPS)

---

**Unit II:**

Opening of new accounts- savings, current, fixed and recurring. Precautions to be taken before opening a new accounts- KYC- Special types of customers – minor, married women ,illiterate persons , lunatic and drunkards, pardhanishin women

---

**Unit III:**

Banker and customer- Definition - relationship – rights and obligations – Right of lien – Setoff- appropriation of payments- Secrecy of accounts- consequences of unwarranted disclosure.

---

**Unit IV:**

Cheque: features – crossing and endorsements – paying banker- statutory protection- payment in due course- collecting banker- statutory protection- Holder in due course.

---

**Unit V:**

Recent Trends in Indian banking: E-fund transfer- IFSC, NEFT, RTGS, SWIFT- Phone Banking – internet Banking – Mobile Banking – Anywhere banking(AWB) – ATM cum Debit card,Credit card,Smart Card.Truncated cheque-electronic cheque-MICR cheque – Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, (SARFAESI) 2002 – salient features – Credit Information Bureau of India Limited (CIBIL), 2000-Financial inclusion.

---

**Reference:**

1. Banking theory Law and Practice- Sundaram & Varshney.
2. Banking theory Law and Practice- KPM Sundaram.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>III</b>	<b>14U3CMC6</b>	<b>Core: FINANCIAL ACCOUNTING – II</b>	<b>5</b>	<b>5</b>

**Unit I:**

Branch Accounts – types of Branches – Debtors system – cost price – invoice price – stock and Debtors system – Independent Branches.

---

**Unit II:**

Partnership Accounts – past adjustments and Guarantees – Fixed capital method – Fluctuating capital method – partnership Final Accounts.

---

**Unit III:**

Partnership accounts – Admission of a partner – Retirement of a partner – Death of a partner – Joint life policy.

---

**Unit IV:**

Partnership Accounts – Dissolution of partnership firm – insolvency of a partner – single partner insolvent – Garner VS Murray – insolvency of all partners – piece – meal distribution of cash.

---

**Unit V:**

Partnership Accounts – sale of firm to a company– Amalgamation of partnership firms.

---

**Note:** Distribution of marks: Problem – 80% and Theory -20%

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>III</b>	<b>14U3CMA4</b>	<b>Allied: MONEY AND FINANCIAL SYSTEM</b>	<b>5</b>	<b>3</b>

**Objective:**

To make the student to understand the conceptual framework underlying the Indian Financial System and the constituents.

**Unit I:**

Indian Financial System – Definition – significance and segments – Functions - Financial services – Functions – characteristics – problems of Financial service sector.

---

**Unit II:**

Financial Market – Types – players in Financial markets – Interest Rate determination – financial institutions - financial instruments - types.

---

**Unit III:**

New issues market – services – NIM Vs Secondary market – methods of marketing securities – Indian money market – Structure – features – Functions – growth.

---

**Unit IV:**

Indian Capital Market – definition – Features, constituents Primary market – Secondary market – functions – growth of capital market in India.

---

**Unit V:**

Securities and Exchange Board of India (SEBI) – Salient features – functions – measures of SEBI in safeguarding the interest of investors – DEMAT and REMAT – Online Trade.

---

**Reference Book:**

1. Vasant Desai – The Indian financial system.
2. Machiraju H.R. – Industrial financial system.
3. P.N. Varshney & D.K. Mittal – Indian financial system.
4. E. Gordon & K. Natarajan – Indian Financial Market & Services.
5. Chandra Prasanna – Financial Management Theory and Practices.
6. L.M. Bhole – Financial Market.
7. Dr. K. Sauthraman – Financial Services.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>III &amp; IV</b>	<b>14U4CMA5</b>	<b>Allied: (NS) BUSINESS LAWS</b>	<b>3+3</b>	<b>-</b>

**Objective:**

- To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act.

**Unit I:**

Indian Contract Act, 1872 – law of contract – formation of contracts- Essentials of valid contract- Classification of contracts.

---

**Unit II:**

Offer and acceptance- consideration- capacity to contract- Free consent – Legality of object.

---

**Unit III:**

Performance of contracts- Discharge of contract- Remedies for breach of contract- Quasi contracts.

---

**Unit IV:**

Contracts of agency- Different classes of agents- creation of agency- rights - duties and liabilities of an agent and Principal – Termination of Agency – Sale of Goods Act, 1932 – Sale and agreement to sell – price – unpaid seller – rights of unpaid seller.

---

**Unit V:**

Bailment Pledge and Mortgage – Contracts of Indemnity and guarantee- Rights and Duties of indemnity holder- rights and Duties of surety- nature and extent of surety's liabilities.

---

**Reference:**

1. N.D. Kapoor- Elements of commercial law.
2. M.C. Shukla – Mercantile law.
3. P.P.S. Gogna – A Text book of Business law.
4. S.N. Maheswari – Mercantile law.
5. S. Kathiresan, Dr. V. Radha – Business Laws.

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
<b>IV</b>	<b>14U4CMT4</b>	$\otimes \equiv   \sqrt{\mathfrak{R}} \mathfrak{B} \Delta - \partial \oplus \sqrt{\mathfrak{R}} \mathfrak{B} \Delta - \neg \otimes \Delta \neg \therefore \varsigma \alpha - \sqrt{\mathfrak{R}} \mathfrak{B} \kappa \leftrightarrow \mathfrak{C} \rightarrow$	<b>6</b>	<b>3</b>

$\{\rightarrow: 1$

... $\Sigma \leftrightarrow \Delta: 18$

$\zeta \rightarrow \subseteq \neg \rightarrow \mathfrak{C} |$

1.  $\zeta \Rightarrow E \square \dots \rightarrow \varsigma \alpha \{ \mathfrak{v} \rightarrow (\wp \varsigma. \blacklozenge. :1)$  2.  $\xi \_ | \sqcap \neg \otimes \sigma \circ \uparrow \rightarrow \varsigma \Phi \{ \mathfrak{v} \rightarrow (\wp \varsigma. \blacklozenge. 167)$
3.  $\therefore \mathfrak{f} \rightarrow \Delta \square \rightarrow | \sqcap \sigma \{ \mathfrak{v} \rightarrow (\wp \varsigma. \blacklozenge. 181)$  4.  $\neg \Sigma \Phi \rightarrow \_ \square \rightarrow | \sqcap \sigma \{ \mathfrak{v} \rightarrow (290)$
5.  $\wp \mathfrak{C} | \sqcap \rightarrow | \sqcap \kappa [ \{ \mathfrak{v} \rightarrow (347)$

$\Sigma \mathfrak{v} | \square$

1.  $\zeta \Rightarrow E \square (\wp \varsigma. \blacklozenge. 1)$  2.  $\xi \_ | \sqcap (\wp \varsigma. \blacklozenge. 69)$  3.  $\therefore \mathfrak{f} \rightarrow \Delta \square (\wp \varsigma. \blacklozenge. 70)$
4.  $\neg \Sigma \Phi \rightarrow \_ \square (\wp \varsigma. \blacklozenge. 74)$  5.  $\wp \mathfrak{C} | \sqcap (\wp \varsigma. \blacklozenge. 79)$

$| \circ \uparrow \neg \rightarrow \mathfrak{C} |$

1.  $\wp \mathfrak{C} | \sqcap (\wp \varsigma. \blacklozenge. 2)$  2.  $\zeta \Rightarrow E \square (\wp \varsigma. \blacklozenge. 37)$

$\partial | \Sigma \mathfrak{C} \rightarrow$

1.  $\wp \mathfrak{C} | \sqcap (\wp \varsigma. \blacklozenge. 5)$  2.  $\therefore \mathfrak{f} \rightarrow \Delta \square (\wp \varsigma. \blacklozenge. 6)$

$\{\rightarrow: 2$

... $\Sigma \leftrightarrow \Delta: 18$

$\mathfrak{v} \equiv \zeta \rightarrow \pm \rightarrow$

$\zeta \Rightarrow E \square \zeta [ \oplus \mathfrak{R} \zeta \oplus \kappa [ \wp \uparrow \mu$

$A \oplus \Sigma \mathfrak{C} \rightarrow$

$\wp \varsigma f \_ \blacklozenge J | \perp 4, 30, 34, 47, 112, 165, 186, 191, 192, 242$

$\wp ] \mathfrak{v} \rightarrow \heartsuit \wp \uparrow \mu$

$\sqrt{\leftrightarrow} J f \varsigma \Delta \wp \uparrow \mu \wp \varsigma f \_ \blacklozenge J. 4 (\Omega \sqcap \Delta, \aleph \sqcap, \kappa \neq, \sigma \bullet \Delta A)$

$\wp \backslash \wp \varsigma f \_$

$\wp \uparrow \rightarrow \varsigma \Delta \wp \varsigma f \_ \square | \kappa | B$

$\{\rightarrow: 3$

... $\Sigma \leftrightarrow \Delta: 18$

$\wp \circledast | \spadesuit \heartsuit \wp \mathfrak{C} | \sqcap$

$\xi \neg \kappa \mu \Delta$

$] \mathfrak{R} \zeta \oplus \perp$

1.  $\therefore \mathfrak{f} \subseteq \mu$  2.  $\approx \mathfrak{R} | \xi | f | \therefore$  3.  $\chi \omega \Upsilon$

$\{\rightarrow: 4$

... $\Sigma \leftrightarrow \Delta: 18$

$\neg \otimes \Delta \neg \therefore \varsigma \alpha \kappa \leftrightarrow \mathfrak{C} \rightarrow$

$$\neg \therefore \zeta \alpha \sqsubseteq \sigma(\mathfrak{R} \mid \Delta \sqsubseteq \neg \therefore \zeta \alpha \mathfrak{R} \zeta \mid \Delta \wp \equiv \mid \perp \sqsubseteq \chi \mid \mid \Downarrow \neg \otimes \Delta \neg \therefore \zeta \alpha \mid \perp \sqsubseteq \sqrt{\subseteq} \mathbf{B} \Downarrow \neg \otimes \Delta \neg$$

$$\therefore \zeta \alpha \mid \perp \sqsubseteq \neg \otimes \Delta \neg \therefore \zeta \alpha \uparrow \mid \mid \zeta \mid \mid \perp \sqsubseteq \kappa \mid \leftrightarrow \mathbf{B} \mid \oplus \mid \perp \sqsubseteq \kappa \zeta \dashv \Delta > \tau \infty \Downarrow \neg \otimes \Delta \neg \therefore \zeta \alpha \sqsubseteq \neg > \zeta \mid \mid \therefore \sqsubseteq$$

$$> \tau \alpha \mid \mathbf{E} \oplus \heartsuit \mathbf{A} \mid \perp \sqsubseteq > \tau \infty \Downarrow \neg \otimes \Delta \neg \therefore \zeta \alpha \pm \mid \perp$$


---

$\{ \rightarrow : 5$

$\dots \Sigma \leftrightarrow \Delta : 18$

$\partial. \sqrt{\mathfrak{R}} \mathbf{B} \kappa \leftrightarrow \sqrt{\zeta} \rightarrow$

$$\otimes \equiv \mid \sqrt{\mathfrak{R}} \mathbf{B} \equiv \mid \perp, \wp \mid \neg \spadesuit \mathbf{J} \sqsubseteq \infty \mathfrak{R} \mid \sqsubseteq \mathfrak{R} \zeta \pm \mid \perp$$


---



Semester	Subject Code	Title of The Paper	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>14U4CME4</b>	<b>PART – II ENGLISH ENGLISH FOR COMPETITIVE EXAMINATIONS</b>	<b>6</b>	<b>3</b>

**Objective**

- To prepare the learners for competitive examinations and to know the fundamentals of practical communication.

**Unit – I**

**Grammar** – Number, Subject, Verb, Agreement, Articles, Sequence of Tenses, Common Errors.

**Unit – II**

**Word Power** - Idioms & Phrases, one word substitutes, Synonyms, Antonyms, Words we often confuse, foreign words & phrases, spelling.

**Unit – III**

Reading & Reasoning – Comprehension, Jumbled Sentences.

**Unit - IV**

**Writing Skills** – Paragraph, Precis Writing, Expansion of an idea, Report Writing, Essay, Letters, Reviews (Film & Book)

**Unit – V**

**Speaking**- Public speaking, Group Discussion, Interview, Spoken English.

**Prescribed Text:**

1. V.Saraswathi, English for Competitive Examinations, Chennai, Emerald Publishers, 2000.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>14U4CMC7</b>	<b>Core: COMPANY ACCOUNTS</b>	<b>4</b>	<b>5</b>

**Objective:**

- To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

**Unit I:**

Issues of shares - at Par – Premium and Discount – Forfeiture – Reissue – Surrender of Shares – Right Issue – Underwriting.

---

**Unit II:**

Debentures – Issue – Redemption: Methods – Redemption of preference shares.

---

**Unit III:**

Final Accounts of Companies – managerial remuneration - Divisible Profits and dividend – Bonus shares.

---

**Unit IV:**

Profit prior to incorporation – Valuation of Goodwill and Shares.

---

**Unit V:**

Financial Reporting Practices–Accounting standard AS I – AS II – AS III – AS IV – AS V.

---

**Note:** Distribution of Marks: - Problem: 80% and Theory: 20%

**Reference:**

1. S.P.Jain, K.L. Narang, "Advanced Accounting". Kalyani Publication, New Delhi.
2. Gupta R.L., Radhaswamy M., "Corporate Accounting", Theory Method and Application – 13<sup>th</sup> Revised Edition 2006, Sultan Chand. Co., New Delhi.
3. Reddy, Murthy, "Financial Accounting", Margham Publications, Chennai, 2004.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>14U4CMC8</b>	<b>AUDITING</b>	<b>5</b>	<b>5</b>

**Objective:**

- To make the students gain adequate knowledge of both the principles and practice of auditing in India.

**Unit I:**

Auditing – Definition – Meaning – Objectives – Types of Audit – Advantages – Qualities of a Professional auditor – Investigation Vs auditing.

---

**Unit II:**

Internal Check – Objectives – Principles – Advantages – Internal check system and Auditor – Internal Control – Internal Audit.

---

**Unit III:**

Vouching – Objectives – Importance – Vouching of Cash Transactions, Trading Transactions and Impersonal ledger.

---

**Unit IV:**

Verification and valuation of Assets and Liabilities – Cash investments – Advances – Land and Building – Plant and Machinery – Furniture – stock – capital – Creditors – bills payable

---

**Unit V:**

Company Audit – Provision of the companies Act relating to auditor's qualification – appointment – removal – rights – duties and liabilities, (Civil and Criminal).

---

**Reference:**

1. B.N. Tandon – 'A Practical Hand Book of Auditing'.
2. Dinkar Pagare – 'Principles and Practice of Auditing'.
3. R.G. Saxena – 'Principles and Practice of Auditing'.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>III &amp; IV</b>	<b>14U4CMA5</b>	<b>Allied: (NS) BUSINESS LAWS</b>	<b>3+3</b>	<b>4</b>

**Objective:**

- To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act.

**Unit I:**

Indian Contract Act, 1872 – law of contract – formation of contracts- Essentials of valid contract- Classification of contracts.

---

**Unit II:**

Offer and acceptance- consideration- capacity to contract- Free consent – Legality of object.

---

**Unit III:**

Performance of contracts- Discharge of contract- Remedies for breach of contract- Quasi contracts.

---

**Unit IV:**

Contracts of agency- Different classes of agents- creation of agency- rights - duties and liabilities of an agent and Principal – Termination of Agency – Sale of Goods Act, 1932 – Sale and agreement to sell – price – unpaid seller – rights of unpaid seller.

---

**Unit V:**

Bailment Pledge and Mortgage – Contracts of Indemnity and guarantee- Rights and Duties of indemnity holder- rights and Duties of surety- nature and extent of surety's liabilities.

---

**Reference:**

1. N.D. Kapoor- Elements of commercial law.
2. M.C. Shukla – Mercantile law.
3. P.P.S. Gogna – A Text book of Business law.
4. S.N. Maheswari – Mercantile law.
5. S. Kathiresan, Dr. V. Radha – Business Laws.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>14U4CMA6</b>	<b>Allied: BUSINESS PROCESS OUTSOURCING</b>	<b>5</b>	<b>3</b>

**Objective:**

- To give brief introduction to Business Process Outsourcing and its types. In specific the health care segment is discussed as a case study:

**Unit I: Introduction to BPO**

What is BPO – Features of Outsourcing – Effect of BPO in the global trends of outsourcing opportunities – Types of BPO – Voice & Non – Voice Process – Different BPO Domain – Work habits of USA & UK – Indian's Strength towards positive outsourcing from USA & UK.

---

**Unit II: Types of BPO**

Different types of BPO (s) – Call Center – Healthcare – Transaction Processing – Human Resources – Data Management – Transcription – Insurance – KPO Basics.

---

**Unit III: U S HC Industry**

Introduction to Health Care – Health Care Insurance – Terminologies – types of Health Insurance – HIPPA – Claim Types – Standard and Non Standard Forms – HCFA UB – Attachments – Non-Standard claim Process – Dental – Terminology.

---

**Unit IV: Output Format**

Introduction to ANSI and NSF – Objectives – Version & Overview of ANSI – Formats of ANSI – Components & Structure of ANSI – ANSI Loop Structure – Sample ANSI Layout – Field Mapping – Validation Process – ANSI Checker – Error Types.

---

**Unit V: Quality Concepts**

Quality concepts – Quality View Point – Statistical Process Control & QC Techniques – Problem Solving Techniques – Quality Management systems – QMA – Introduction to SIX SIGMA.

---

**Reference:**

1. Material compiled by Staff members, Dept of Computer Science, A.V.V.M Sri Pushpam College, Poondi.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>14U5CMC9</b>	<b>Core: MANAGEMENT ACCOUNTING</b>	<b>6</b>	<b>5</b>

**Objective:**

- To make the students to understand the conceptional framework of Management Accounting.

**Unit I:**

Management Accounting- Definition – Nature – Scope – Objectives – Functions – Merits- Limitations – Differences between Management accounting and Financial accounting – Financial Statement Analysis – Comparative Financial Statements – Common Size – Financial Statement – Trend Percentages – Ratio Analysis.

---

**Unit II:**

Funds Flow Statement – Cash Flow Statement – (AS)

---

**Unit III:**

Budget and Budgetary control – objectives –advantages – limitations – types of Budgets – Production – Raw Material – Sales – Cash – flexible – Standard costing (Material Variance Only).

---

**Unit IV:**

Capital Budgeting – Importance – methods – payback period – accounting rate of return – Discounted Cash Flow – Net Present Value – Profitability Index-Internal Rate of Return.

---

**Unit V:**

Marginal costing – CVP Analysis – Break even analysis – Managerial applications.

---

**Problem : 70%      Theory : 30%**

**Reference:**

1. S.N. Maheswari – Management Accounting and Financial control.
2. Sharma & Gupta – Management Accounting.
3. R.S.N. Pillai and Bhagavathy – Management Accounting.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>14U5CMC10</b>	<b>Core: FINANCIAL MANAGEMENT</b>	<b>6</b>	<b>5</b>

**Objective:**

- To make the students to gain knowledge about financial management by studying theory and solving some problems.

**Unit I:**

Financial Management – Nature – Scope- Objectives- Functions- Role of Financial Manager – Time Value of Money.

---

**Unit II:**

Working Capital- meaning- concepts- kinds – need- determining factors – Principal Sources – Determination of working capital requirements.

---

**Unit III:**

Capital structure - Receivables Management – Factors influencing receivables- Inventory management- Objectives – tools of inventory Control.

---

**Unit IV:**

Dividend policy – Determinants – Types – Advantages – Disadvantages – Walter’s approach – Gordon’s approach – MM model.

---

**Unit V:**

Leverages – Financial – operating – Composite Cost of capital- Cost of Debt- Cost of Preference capital – Cost of Equity capital – cost of retained earnings – weighted cost of capital.

---

**Problem: 60% Theory: 40%**

**Reference:**

1. Financial Management Theory and Practice- Shashi K. Gupta and R.K. Sharma- Kalyani Publishers.
2. Financial Management by Dr. S.N. Maheswari, Sultan Chand & Sons.
3. Financial Management- I.M. Pandey.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>14U5CMC11</b>	<b>Core: INCOME TAX LAW AND PRACTICE</b>	<b>6</b>	<b>5</b>

**Objective:**

- To make the students gain adequate knowledge Income Tax Law & Practice.

**Unit I:**

Brief History of Income Tax Act – Basic Concepts – Agricultural Income – previous year – Assessment year - Assesses – Person – Income –Residence and Taxability – Incomes exempt from Tax.

---

**Unit II:**

Income from Salaries.

---

**Unit III:**

Income from House properties – Capital Gains.

---

**Unit IV:**

Income from Business, Profession and other Sources.

---

**Unit V:**

Deduction to be made in computing total income – Tax Liability for Individuals.

---

Problem : 60%      Theory : 40%

**Reference:**

1. Dr. H.C. Mahrotra – Income Tax Law & Practice.
2. V.P. Gaur and D.B. Narang – Income Tax Law & Practice.



Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>14U5CMEL1A</b>	<b>Major Elective: RETAIL MANAGEMENT</b>	<b>4</b>	<b>3</b>

**Objective:**

- To make the students to understand to concepts and practical aspects of retail management.

**Unit I:**

Retail and Retailing - Meaning - Significance - Merchandising - Types of retailers - Retailing in India - Retail Marketing mix - Meaning - Elements - Components.

---

**Unit II:**

Location Strategies for Retailing - Factors influencing retailers-choice of location - Retail location - Retail location strategies - Retail location research and techniques.

---

**Unit III:**

Retail Pricing - Introduction - concept of price - Importance of Retailer's Pricing Policy - Factors influencing Retail Pricing - Promotion - Campaign Management.

---

**Unit IV:**

Retailing and Information Technology - Support systems- Role of IT in retailing- Benefits of Data Base Marketing.

---

**Unit V:**

Customer Relationship Management - Importance of CRM Process - Steps involved in Relationship based buying.

---

**Reference Books:**

1. Retail Management - Kisholoy roy - Vrinda Publication, New Delhi.
2. Retail marketing - Inbalakshmi - Kalyani Publishers, New Delhi.
3. Retail Management - Text and cases by Swapna Pradhan - Tata Megraw Hill, co, chain.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>14U5CMEL1B</b>	<b>Major Elective: CONSUMER BEHAVIOUR</b>	<b>4</b>	<b>3</b>

**Objective:**

1. To make students gain expert knowledge in the consumer Behaviour and consumer buying decision related area.

**Unit I:**

Consumer Behaviour: Buyer Behaviour concept – Need for understanding consumer Behaviour – consumer decision making process – factors influencing consumer behaviour – consumer behaviour Theories.

---

**Unit II:**

Consumer Behaviour – Meeting changes and challenges embracing the marketing – Market Segmentation – targeting and positioning – consumer motivation – Dynamic. Motivation – cultural needs – measurement of motivation.

---

**Unit III:**

The consumer research process – Imperative to conduct consumer research – Developing Research objectives – collecting secondary data – primary data.

---

**Unit IV:**

Personality and consumer behaviour – What is personality – Nature of personality – personality and under standing – consumer behaviour Brand personality.

---

**Unit V:**

Consumer perception – Elements of perception learning – Behaviour learning – Informative precessing – Outcomes and Measures of consumer learning – consumer attitude and information change – Attitude objective attitude formation – Structural mode of attitude – Strategies of atitude change.

---

**Reference Book:**

1. Consumer Behaviour – Leon G. Schifforan,  
Lesline Lazar Kanuk,  
S. Ramesh Kumar.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>V</b>	<b>14U5CMEL2A</b>	<b>Major Elective: INSURANCE AND RISK MANAGEMENT</b>	<b>4</b>	<b>3</b>

**Unit I:**

Insurance - Definition - Nature- Importance - Functions - Insurance contract - elements - Fundamental Principles - Types - Concepts in Insurance, Insurer, Insured, premiums and claims - Reinsurance - Double Insurance.

---

**Unit II:**

Life Insurance - Advantages - Classification of policies - Risk Factors in life insurance - procedure for settlement of life insurance claims - different kinds of life insurance policies including endowment and whole life policies.

---

**Unit III:**

General Insurance - Fire Insurance - kinds of policies - fire policy conditions - subjects matter of fire insurance - Fire insurance contract - marine Insurance - Motor, burglary and personal Accident Insurance - Differences between life and General Insurance - health insurance.

---

**Unit IV:**

Concept of Risk - Types of Risks - Risk Management Information Systems (RMIS) - Risk Management and control - Risk Management by Individuals - Government in insurance - LIC, GIC, PLI.

---

**Unit V:**

Reforms in Insurance sector - principles and types - I.R.D.A - Privatisation of Insurance - Insurance and Employment - Insurance Agents and career Agents - Rural Insurance in India.

---

**Reference Books:**

1. Dr. Mr. Mishra - Law of Insurance - Central law Agency Allahabad.
2. Dr. M.M. Verma & R.K. Agarwal - Insurance.
3. Kakkar D.N & Srivastava SN - Insurance and Risk Management.
4. Principles and practice of Insurance - M.N. Mishva, S. Chand.

Semester	Subject Code	Title of the paper	Hours of Teaching / Week	No. of Credits
<b>V</b>	<b>14U5CMEL2B</b>	<b>Major Elective: BANK MANAGEMENT</b>	<b>4</b>	<b>3</b>

**Unit I:**

Bank Management – Purpose – Organisation – Management of assets and liabilities – Balance Sheet Management – Accounting Framework.

---

**Unit II:**

Management of commercial Banks-Board of Directors - Decision making- Organizational Structure of Commercial Banks-Powers and duties of a Branch manager- Government control over Banks – nationalization.

---

**Unit III:**

Deposit mobilization-cash Reserve Ratio (CRR) – Statutory Liquidity Ratio (SLR)- Repo rate –Reverse Repo Rate - Deregulation of interest rates on deposits-Optimal cash holding-liquidity considerations-primary reserve-secondary reserve-factors influencing primary and secondary reserves.

---

**Unit IV:**

Capital Adequacy in Banks-Functions of capital funds in commercial banks – Capital adequacy – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present Position of capital adequacy in Indian commercial banks.

---

**Unit V:**

Personnel management - Objectives - policies – Recruitment - Selection and Training of Bank Personnel-motivation of bank employees-Appraisal of Performance-computerization in Banks-objectives.

---

**Reference:**

1. Chatterjee, management techniques of Bank lending, Himalaya Publishing House, Mumbai.
2. Kothari, C.A., 1992, Social Banking and profitability, Book Man Associates, Jaipur.
3. Soni & Aggarwal 1996, computers and Banking, Sultan Chand & Sons, New Delhi.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>14U6CMC12</b>	<b>Core: COST ACCOUNTING</b>	<b>6</b>	<b>5</b>

**Objective:**

- To make the students to know the fundamentals of costing and to gain further knowledge about its practical applications.

**Unit I:**

Cost accounting – Meaning – Definitions – Objectives – Scope – Relationship with financial accounting – Limitations – Elements of cost – cost sheet – Tender and Quotation.

---

**Unit II:**

Materials – Levels of Inventory – EOQ – Methods of Pricing of material issues – Labour – system of wage payment – Time rate – Piece rate – Taylor – Merrick piece rate system – Incentive scheme – Halsey – Rowan plans.

---

**Unit III:**

Overheads – Allocation – Apportionment – Reapportionment and absorption.

---

**Unit IV:**

Process Costing (Excluding Inter Process, equivalent production- by product- joint product) – Operating Costing.

---

**Unit V:**

Contract Costing- Job costing – Reconciliation of cost and financial accounting.

---

**Distribution of Marks :-** Problem: 70% and Theory: 30%

**Reference:**

1. Cost Accounting – Jain & Narang.
2. Cost Accounting – S.P. Iyengar.
3. Cost Accounting – Ahuja, Khanna, Pandey, Arora.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>14U6CMC13</b>	<b>Core: CORPORATE ACCOUNTING</b>	<b>6</b>	<b>5</b>

**Objective:**

- To train the student to grasp the principles of Special accounting and Preparing them to solve advanced problems in the prescribed forms.

**Unit I:**

Holding Companies- Consolidated Balance sheet with single subsidiary (Excluding chain and cross holding)

---

**Unit II:**

Accounts of Banking Companies. (New format)

---

**Unit III:**

Accounts of Insurance Companies. (New format)

---

**Unit IV:**

Double Accounting system – Liquidation of Companies.

---

**Unit V:**

Principles of Government Accounting – Human Resource Accounting and Inflation Accounting (Theory only).

---

**Reference:**

1. R.L. Gupta and M. Radhaswamy – Advanced Accountancy Vol. II
2. S.P. Jain K.L. Narang- Advanced Accountancy Vol. II

**Note: Proportion- Problem: 80% and Theory 20%**

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>14U6CMC14</b>	<b>COMPANY SECRETARIAL PRACTICE</b>	<b>6</b>	<b>5</b>

**Objective:**

- To provide the students basic knowledge of company law and secretarial practice.

**Unit I:**

Incorporation of Company- statutory Provisions and procedures- Memorandum of Association- Articles of Association-alterations (in M/A and A/A) –issue of prospectus. Commencement of Business- Secretarial duties and Procedures.

---

**Unit II:**

Company Secretary- Qualification- Appointment- Duties- Liabilities- Position- Dismissal.

---

**Unit III:**

Raising of capital- shares – debentures- kinds- Statutory Provisions regarding issue, Transfer and Transmission of shares- Secretarial duties and procedures.

---

**Unit IV:**

Management of Company- Directors- Appointment – Qualification – Powers – Duties and Liabilities- Remuneration- Retirement- Removal- Managing Director- Secretarial Duties and Procedures.

---

**Unit V:**

Company meetings- kinds- Shareholders Meetings- Board Meetings- Statutory Provisions. Motions- Minutes- Resolutions- Adjournment of Meetings- Secretarial Duties and Procedure.

---

**Reference:**

1. N.D. Kapoor – Company Law and Secretarial Practice.
2. Company Law and Secretarial Practice – Prasanth & K. Khosh

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>14U6CMEL3A</b>	<b>Major Elective: INDUSTRIAL LAW</b>	<b>5</b>	<b>4</b>

**Unit I:**

Industrial law – Introduction – Labour legislation – objectives – Need – Scope – Principles – Social justice – Labour policy – Features – Present Labour Policy.

---

**Unit II:**

The Factories Act 1948 – Factory – Meaning – objects of the Act – Manufacturing Process – power – Worker – occupier – Inspecting Staff – Health – Safety – welfare – working hours – Holidays – Extra wages for overtime.

---

**Unit III: Industrial Disputes Act 1947**

Procedure regarding settlement Adjudication and Arbitration – Lay – off, Retrenchment and closure – Strike and lock-out.

---

**Unit IV: Trade union Act 1926**

Introduction – objectives – Features – Trade dispute and industrial dispute – Trade union procedure for Registration – Rules – Amalgamation – Dissolution – collective bargaining – conditions – process – Advantages – Disadvantages.

---

**Unit V:**

Payment of wages Act 1936 – Introduction – Object – Procedure regarding payment of wages – Fixation of wage period – mode of payment of wages – Deduction from wages.

---

**Books for Reference:**

1. Industrial law – N.D. Kapoor.
2. Industrial law – Dr. M.R. Sreenivasan.



Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>14U6CMEL3B</b>	<b>Major Elective: CORPORATE LAWS</b>	<b>5</b>	<b>4</b>

**Unit I:** The Negotiable Instruments Act, 1881

Introduction – Definition – features – presumptions – promissory Note – Characteristics – Bill of Exchange – kinds of Bills – Distinction between promissory note and Bills of exchange – cheque – Requisites of a cheque – Marketing of cheques.

---

**Unit II:** The payment of Bonus Act, 1965

Introduction – Applicability of the Act – Act not to apply to certain classes of establishments – Definitions – Eligibility for bonus – Disqualification of bonus – payment of minimum and maximum bonus – special provisions with Respect to newly set up establishments – penalties and offences.

---

**Unit III:** Payment of Gratuity Act, 1972

Definition – Determination of Gratuity – Payment of gratuity – Nomination – Protection of gratuity – Recovery of gratuity – compulsory insurance – Rights and obligations of employers and employees – penalties.

---

**Unit IV:** The Employees' provident fund and Miscellaneous provisions Act, 1952

Extent objective and Application – Definitions – Basic wages – Employee's Provident fund Scheme – Executive committee – Appointment of officers – Employee's family pension scheme – features – Employees Deposit linked Insurance scheme – Income Tax act and provident fund – Miscellaneous Provisions.

---

**Unit V:** The Societies Registration Act ,1860

Status of the society. Distinction between a society and a joint stock company – Charitable purpose – Procedure for formation and Registration – procedure for alterations – Management of the society – Annual list of managing body to be filed – Membership – Liability. Disolution of society.

---

**Reference Book:**

Corporate and other laws – Dr. S.S. Gulshan and Dr. G.K. Kapoor  
New Age International (P) Ltd Publishers

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>14U6CMEL4A</b>	<b>Major Elective: International Marketing</b>	<b>5</b>	<b>4</b>

**Objective:**

2. To make the student to understand to concepts to practical aspects of international marketing.

**Unit I:**

International marketing – meaning – definition objectives – importance – kinds and significance – characteristics of international marketing.

---

**Unit II:**

Export Marketing planning – meaning – objectives - factors affecting marketing plan – contents – elements – methods – rules.

---

**Unit III:**

Export pricing – meaning – objectives – methods – factors affecting – advantages – disadvantages – analysis of market oriented export pricing – quotations strategy – Decisions – sources – Dumping – objectives - advantages – Tactics to beat Anti Dumping provisions.

---

**Unit IV:**

Export Finance - Meaning – Terms of payments – Sources of Finance – Export quality Finance sings – types of credit – post shipment credit – Reshipment – Meaning – methods – letter of credit – types.

---

**Unit V:**

New techniques in international marketing – sub contracting – Factors – Joint venture – Advantages – Problems – motivating Factors – origin- Financial Structure.

---

**Reference Book:**

International Marketing Management – R. Sharma.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>14U6CMEL4B</b>	<b>Major Elective: SALES MANAGEMENT</b>	<b>5</b>	<b>4</b>

**Objective:**

- To provide the students about basic knowledge in the sales management field.

**Unit I:**

Sales management- meaning- characteristics- importance-objectives-principles – functions – difference between sales management and marketing management.

---

**Unit II:**

Salesman – types – qualities – duties and responsibilities – salesmanship – characteristics – concepts – importance – kinds – limitations. Advertisement Vs Salesmanship.

---

**Unit III:**

Sales organization – meaning – objectives – principles – importance – functions – types – factors determining structure – sales manager – types – qualities – functions – responsibilities and liabilities.

---

**Unit IV:**

Sales quotas – objectives – factors – methods – types – principles – advantages – disadvantages – Salesman's Report – objectives – utilities – types.

---

**Unit V:**

The selling process – steps – approaches – presentation – demonstration – customer's objection – closing a sale – importance – methods – requisities.

---

**Reference:** Sales Management R.C.Agarwal