



HINDUSTAN UNIVERSITY

HINDUSTAN INSTITUTE OF TECHNOLOGY & SCIENCE

(Estd. u/s 3 of the UGC Act, 1956)

Padur, Kancheepuram District - 603 103.

SCHOOL OF MANAGEMENT

Regulation, Curriculum & Syllabus (2013)

B.COM. (Full Time - Course)

**ACADEMIC REGULATIONS - BBA / BCA / B.Com
(Effective 2013)**

1. Vision, Mission & Objectives

1.1 The Vision of the Institute is to make everyone a success and no one a failure

In order to progress towards the vision, the Institute has identified itself with a mission to provide every individual with a conducive environment suitable to achieve his / her career goals, with a strong emphasis on personality development, and to offer quality education in all spheres of engineering, technology, applied sciences and management, without compromising on the quality and code of ethics.

1.2 Further, the Institute always strive

- To train our students with the latest and the best in the rapidly changing fields of Engineering, Technology, Management, Science & Humanities.
- To develop the students with a global outlook possessing, state of the art skills, capable of taking up challenging responsibilities in the respective fields.
- To mould our students as citizens with moral, ethical and social values so as to fulfill their obligations to the nation and the society.
- To promote research in the field of science, Humanities, Engineering, Technology and allied branches

1.3 Aims and Objectives of the Institute are focused on

- Providing world class education in engineering, technology, applied science and management.
- Keeping pace with the ever changing technological scenario to help the students to gain proper direction to

direction to emerge as competent professionals fully aware of their commitment to the society and nation.

- To inculcate a flair for research, development and entrepreneurship.

2. Admission

2.1. The admission policy and procedure shall be decided from time to time by the Board of Management (BOM) of the Institute, following guidelines issued by Ministry of Human Resource Development (MHRD), Government of India. The number of seats in each branch of the BBA / BCA/B.Com programme will be decided by BOM as per the directives from MHRD, Government of India and taking into account the market demands. Some seats for Non Resident Indians and a few seats for foreign nationals shall be made available.

2.2. At the time of applying for admission, the candidates should have passed / appeared and be awaiting results of the final examination of the 10+2 system or its equivalent study in the appropriate subjects of study.

2.3. The selected candidates will be admitted to the BBA / BCA/ B.Com programme after he/she fulfills all the admission requirements set by the Institute after payment of the prescribed fees.

2.4. In all matters relating to admission to the BBA / BCA/ B.Com programme, the decision of the Institute and its interpretation given by the Chancellor of the Institute shall be final.

2.5. If at any time after admission, it is found that a candidate has not fulfilled any of the requirements stipulated by the Institute, the Institute may revoke the

admission of the candidate with information to the Academic Council.

3. Structure of the programme

3.1. The programme of instruction will have the following structure:

- i) A general programme of English, Tamil, other Languages and Applied Mathematics
- ii) A core programme introducing the student to the foundations of respective branch.
- iii) An elective programme enabling the student to opt and undergo a set of courses of interest to him/ her.
- iv) Professional practice including project, seminar and industrial training.
- v) General elective courses, such as, Environmental Studies, Physical Education, Professional ethics, and National Service Scheme.

The distribution of total credits required for the degree programme into the above five categories will nominally be 15%, 60%, 15%, 5% and 5% respectively.

3.2. The duration of the programme will be a minimum of 6 semesters. Every branch of the BBA / BCA/ B.Com programme will have a curriculum and syllabi for the courses approved by the Academic Council.

3.3 The academic programmes of the Institute follow the credit system. The general pattern is:

- One credit for each lecture hour per week per semester
- One credit for each tutorial hour per week per semester

- One credit for each laboratory practical of three hours per week per semester.
- One credit for 4 weeks of industrial training and
- One credit for 4 hours of project per week per semester

3.4. For the award of degree, a student has to earn certain minimum total number of credits specified in the curriculum of the relevant branch of study. The curriculum of the different programs shall be so designed that the minimum prescribed credits required for the award of the degree shall be within the limits specified below

Program	Minimum prescribed credit range
B.Com / BBA	135-145
BCA	115- 125

3.5. The medium of instruction, examination and the language of the project reports will be English.

4. Faculty Advisor

4.1. To help the students in planning their courses of study and for getting general advice on the academic programme, the concerned Department will assign a certain number of students to a Faculty member who will be called their Faculty Advisor.

5. Class Committee

5.1 A Class Committee consisting of the following will be constituted by the Head of the Department for each class:

- (i) A Chairman, who is not teaching the class.
- (ii) All subject teachers of the class.

- (iii) Two students nominated by the department in consultation with the class.

The Class Committee will meet as often as necessary, but not less than three times during a semester.

The functions of the Class Committee will include:

- i) Addressing problems experienced by students in the classroom and the laboratories.
- (ii) Analyzing the performance of the students of the class after each test and finding ways and means of addressing problems, if any.
- (iii) During the meetings, the student members shall express the opinions and suggestions of the class students to improve the teaching / learning process.

6. Grading

- 6.1 A grading system as below will be adhered to.

Range of Marks	Letter Grade	Grade points
90 -100	S	10
80 - 89	A	09
70 - 79	B	08
60 - 69	C	07
50 - 59	D	06
40 - 49	E	05
< 40	U	00
	I (Incomplete)	

6.2 GPA & CGPA

GPA is the ratio of the sum of the product of the number of credits C_i of course "i" and the grade points P_i earned for that course taken over all courses "i" registered by the student to the sum of C_i for all "i". That is,

$$GPA = \frac{\sum_i C_i P_i}{\sum_i C_i}$$

CGPA will be calculated in a similar manner, at any semester, considering all the courses enrolled from first semester onwards.

- 6.3. For the students with letter grade I in certain subjects, the same will not be included in the computation of GPA and CGPA until after those grades are converted to the regular grades S to F.

- 6.4 Raw marks will be moderated by a moderation board appointed by the Vice Chancellor of the University. The final marks will be graded using absolute grading system. The Constitution and composition of the moderation board will be dealt with separately.

7. Registration & Enrollment

- 7.1 Except for the first semester, registration and enrollment will be done in the beginning of the semester as per the schedule announced by the University.

- 7.2 A student will be eligible for enrollment only if he/she satisfies regulation 10 (maximum duration of the programme) and will be permitted to enroll if (i) he/she has cleared all dues in the Institute, Hostel & Library up to the end of the previous semester and (ii) he/she is not debarred from enrollment by a disciplinary action of the University.

- 7.3. Students are required to submit registration form duly filled in.

8. Registration requirement

8.1. (i) BBA/B.Com

The student shall not register for less than 16 credits or more than 28 credits in any given semester.

(ii) **BCA**

The student shall not register for less than 14 credits or more than 24 credits in any given semester.

- 8.2** If a student finds his/her load heavy in any semester, or for any other valid reason, he/she may withdraw from the courses within three weeks of the commencement of the semester with the written approval of his/her Faculty Advisor and HOD. However the student should ensure that the total number of credits registered for in any semester should enable him/her to earn the minimum number of credits per semester for the completed semesters.

9. Minimum requirement to continue the programme

- 9.1.** For those students who have not earned the minimum required credit prescribed for that particular semester examination, a warning letter to the concerned student and also to his parents regarding the shortage of his credit will be sent by the HOD after the announcement of the results of the university examinations

10. Maximum duration of the programme

- 10.1.** The normal duration of the programme is six semesters. However a student may complete the programme at a slower pace by taking more time, but in any case not more than 10 semesters excluding the semesters withdrawn on medical grounds or other valid reasons.

11. Temporary discontinuation

- 11.1.** A student may be permitted by the Director (Academic) to discontinue temporarily from the programme for a semester or a longer period for reasons of ill health or other valid reasons. Normally a student will be permitted to

discontinue from the programme only for a maximum duration of two semesters.

12. Discipline

- 12.1.** Every student is required to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the University.

- 12.2.** Any act of indiscipline of a student reported to the Director (Academic) will be referred to a Discipline Committee so constituted. The Committee will enquire into the charges and decide on suitable punishment if the charges are substantiated. The committee will also authorize the Director (Academic) to recommend to the Vice-Chancellor the implementation of the decision. The student concerned may appeal to the Vice-Chancellor whose decision will be final. The Director (Academic) will report the action taken at the next meeting of the Council.

- 12.3.** Ragging and harassment of women are strictly prohibited in the University campus and hostels.

13. Attendance

- 13.1.** A student whose attendance is less than 75% in a semester is not eligible to appear for the end-semester examination. The details of all students who have less than 75% attendance in a course will be announced by the teacher in the class. These details will be sent to the concerned HODs and Director (Academic).

- 13.2** Those who have less than 75% attendance will be considered for condonation of shortage of attendance. However, a condonation of 10% in attendance will be given on medical

reasons. Application for condonation recommended by the Faculty Advisor, concerned faculty member and the HOD is to be submitted to the Director (Academic) who, depending on the merits of the case, may permit the student to appear for the end semester examination. A student will be eligible for this concession at most in two semesters during the entire degree programme. Application for medical leave, supported by medical certificate with endorsement by a Registered Medical Officer, should reach the HOD within seven days after returning from leave or, on or before the last instructional day of the semester, whichever is earlier.

13.3 As an incentive to those students who are involved in extra curricular activities such as representing the University in Sports & Games, Cultural Festivals, and Technical Festivals, NCC/ NSS events, a relaxation of up to 10% attendance will be given subject to the condition that these students take prior approval from the officer-in-charge. All such applications should be recommended by the concerned HOD and forwarded to Director (Academic) within seven instructional days after the programme / activity.

14. Assessment Procedure

14.1. The Academic Council will decide from time to time the system of tests and examinations in each subject in each semester.

14.2 For each theory course, the assessment will be done on a continuous basis as follows:

Test / Exam	Weightage	Duration of Test / Exam
First Periodical Test	5%	1 Period
Second Periodical Test	10%	2 Period
Third Periodical Test	10%	3 Periods
End - semester examination	75%	3 Hours

14.3. For practical courses, the assessment will be done by the subject teachers as below:

- (i) Weekly assignment/Observation note book / lab records - weightage 60%.
- (ii) End semester examination of 3 hours duration including viva - weightage 40%.

14.4. For courses on Physical Education, NSS, etc the assessment will be as satisfactory/not satisfactory only.

15. Make up Examination/Periodical Test

15.1. Students who miss the end-semester examinations / periodical test for valid reasons are eligible for make-up examination /periodical test. Those who miss the end-semester examination / periodical test should apply to the Head of the Department concerned within five days after he / she missed examination, giving reasons for absence.

15.2. Permission to appear for make-up examination / model exam will be given under exceptional circumstances such as admission to a hospital due to illness. Students should produce a medical certificate issued by a Registered Medical Practitioner certifying that he/ she was admitted to hospital during the

period of examination / model exam and the same should be duly endorsed by parent / guardian and also by a medical officer of the University within 5 days

16. Project evaluation

- 16.1 For Project work, the assessment will be done on a continuous basis as follows:

Review / Exam	Weightage
First Review	10%
Second Review	20%
Third Review	20%
End-semester Exam	50%

For end - semester exam, the student will submit a Project Report in a format specified by the Director (Academic). The first three reviews will be conducted by a Committee constituted by the Head of the Department. The end - semester examination will be conducted by a Committee constituted by the Registrar / Controller of examination. This will include an external expert.

17. Declaration of results

- 17.1. A candidate who secures not less than 40% of total marks prescribed for a course with a minimum of 40% of the marks prescribed for the end semester examination shall be declared to have passed the course and earned the specified credits for the course.
- 17.2 After the valuation of the answer scripts, the tabulated results are to be scrutinized by the Result Passing Boards of UG and PG programmes constituted by the Vice-Chancellor. The recommendations of the Result Passing Boards will be placed before the Standing Sub Committee of the Academic Council constituted by the Chancellor for scrutiny. The minutes of the Standing Sub Committee along with

the results are to be placed before the Vice-Chancellor for approval. After getting the approval of the Vice-Chancellor, the results will be published by the Controller of Examination / Registrar.

- 17.3. If a candidate fails to secure a pass in a course due to not satisfying the minimum requirement in the end semester examination, he/she shall register and re-appear for the end semester examination during the following semester. However, the sessional marks secured by the candidate will be retained for all such attempts.
- 17.4. If a candidate fails to secure a pass in a course due to insufficient sessional marks though meeting the minimum requirements of the end semester examination, wishes to improve on his/her sessional marks, he/she will have to register for the particular course and attend the course with permission of the HOD concerned and Director (Academic) with a copy marked to the Registrar. The sessional and external marks obtained by the candidate in this case will replace the earlier result.
- 17.5. A candidate can apply for the revaluation of his/her end-semester examination answer paper in a theory course within 2 weeks from the declaration of the results, on payment of a prescribed fee through proper application to the Registrar/ Controller of Examinations through the Head of the Department. The Registrar/ Controller of Examinations will arrange for the revaluation and the results will be intimated to the candidate concerned through the Head of the Department. Revaluation is not permitted for practical courses and for project work.

18. Grade Card

18.1 After results are declared, grade sheet will be issued to each student which will contain the following details:

- (i) Program and branch for which the student has enrolled.
- (ii) Semester of registration.
- (iii) List of courses registered during the semester and the grade scored.
- (iv) Semester Grade Point Average (GPA)
- (v) Cumulative Grade Point Average (CGPA).

19. Class / Division

Classification is based on CGPA and is as follows:

CGPA \geq 8.0 : **First Class with distinction**

7.0 \leq CGPA < 8.0 : **First Class**

6.0 \leq CGPA < 7.0 : **Second Class**

5.0 \leq CGPA < 6.0 : **Third Class**

20. Transfer of credits

20.1. Within the broad framework of these regulations, the Academic Council, based on the recommendation of the transfer of credits committee so consulted by the Chancellor may permit students to earn part of the credit requirement in other approved institutions of repute and status in the country or abroad.

21. Eligibility for the award of BBA / BCA / B.Com. Degree

21.1. A student will be declared to be eligible for the award of the BBA / BCA / B.Com Degree if he / she has

- i) Registered and successfully obtained credit all the core courses
- ii) Successfully acquired the credits in the different categories as specified in the curriculum corresponding to the discipline (branch) of his/her study within the stipulated time
- iii) Has no dues to all sections of the Institute including Hostels, and
- iv) Has no disciplinary action pending against him/her.

The award of the degree must be recommended by the Academic Council and approved by the Board of Management of the University.

22.2 All students who have successfully completed the first semester of the course will be eligible for consideration for change of branch subject to the availability of vacancies.

23. Power to modify

23.1. Notwithstanding all that has been stated above, the Academic Council shall modify any of the above regulations from time to time subject to approval by the Board of Management.

**BACHELOR OF COMMERCE
CURRICULUM
I SEMESTER**

S.No	Course Code	Course Title	L	T	P	C	TCH
1	BA 1101 BA 1102	Language I Tamil French	3	0	0	3	3
2	EL 1105	English - I	3	0	0	3	3
3	BA 1103	Financial Accounting	3	1	0	4	4
4	BA 1104	Business Communication	3	1	0	4	4
5		Allied I - Any one of the following.					
a)	BA 1105	Business Economics					
b)	BA 1011	Business Mathematics I	4	1	0	5	5
6	BA 1107	Soft Skill Subject I	2	0	0	2	4
7	-	Non Tamil Students - Tamil (VI Std) Tamil Students (OR)Any One of the Electives	2	0	0	2	2
		TOTAL				23	25

NON MAJOR ELECTIVE - SEM I

S.No	Course Code	Course Title	L	T	P	C	TCH
1	BA 1012	Basics of Computer	2	0	0	2	2
2	BA 1110	Basics of Retail Marketing	2	0	0	2	2
3	BA 1013	An Overview of ISO	2	0	0	2	2
4	BA 1014	Basics of Healthcare Management	2	0	0	2	2

II SEMESTER

S.No	Course Code	Course Title	L	T	P	C	TCH
1	BA 1113 BA 1114	Language II Tamil French	3	0	0	3	3
2	EL 1106	English - II	4	0	0	4	4
3	BA 1115	Advanced Financial Accounting	3	1	0	4	4
4	BA 1106	Principles of Management	3	1	0	4	4
5		Allied I - Any one of the following.					
a)	BA 1117	Indian Economy					
b)	BA 1021	Business Mathematics II	4	1	0	5	5
6	BA 1111	Soft Skill Subject II	2	0	0	2	4
7	-	Non Tamil Students - Tamil (VI Std) Tamil Students (OR)Any One of the Electives	2	0	0	2	2
		TOTAL				24	24

NON MAJOR ELECTIVE - SEM II

S.No	Course Code	Course Title	L	T	P	C	TCH
1	BA 1022	Basic of Cyber law	2	0	0	2	2
2	BA 1112	Basics of Business Insurance	2	0	0	2	2
3	BA 1023	Fundamentals of Disaster Management	2	0	0	2	2
4	BA 1024	Concept of Self Help Groups	2	0	0	2	2

III SEMESTER

S.No	Course Code	Course Title	L	T	P	C	TCH
1	BA 1208	Corporate Accounting	3	1	0	4	4
2	BA 1209	Business Law	3	1	0	4	4
3	BA 1210	Banking Theory Law and Practice	3	1	0	4	4
4	BA 1211	Marketing	3	1	0	4	4
5		Allied III - Any one of the following					
a)	BA 1212	Business Statistics and OR - I					
b)	BA 1213	Rural Economics	3	1	0	4	4
6	BA 1206	Soft Skill Subject - III	2	0	0	2	4
7	BA 1207	Environmental Studies * (Examination will be held in semester IV)	1	0	0	0	1
		TOTAL				22	25

IV SEMESTER

S.No	Course Code	Course Title	L	T	P	C	T C H
1	BA 1220	Advanced Corporate Accounting	3	1	0	4	4
2	BA 1221	Company Law	3	1	0	4	4
3	BA 1222	Financial Services	3	1	0	4	4
4	BA 1214	Business taxation	3	1	0	4	4
5		Allied IV - Any one of the following					
a)	BA 1223	Business Statistics and OR- II					
b)	BA 1224	International Economics	3	1	0	4	4
6	BA 1219	Soft Skill Subject - IV	2	0	2	2	4
7	BA 1207	Environmental Studies*	2	0	0	2	2
		TOTAL				24	26

***NOTE: Examination for Environmental Studies will be held in Semester IV**

SEMESTER - V

S.No	Course Code	Course Title	L	T	P	C	TCH
1	BA 1307	Cost Accounting	3	1	0	4	4
2	BA 1308	Practical Auditing	3	1	0	4	4
3	BA 1309	Entrepreneurship Development	3	1	0	4	4
4	BA 1201	Financial Management	3	1	0	4	4
5	BA 1305	Elective I					
		a)Income Tax Law and Practice -I	4	1	0	5	5
6		Value Education	1	0	0	0	0
		TOTAL				21	21

SEMESTER - VI

S.No	Course Code	Course Title	L	T	P	C	TCH
1	BA 1314	Advanced Cost Accounting	3	1	0	4	4
2	BA 1116	Management Accounting	3	1	0	4	4
3	BA 1310	Business Environment	3	1	0	4	4
4		Elective II					
a)	BA 1315	Income Tax Law and Practice -II	4	1	0	5	5
5		Elective III- Any one of the following					
a)	BA 1312	Human Resource Management					
b)	BA 1316	Portfolio Management	4	1	0	5	5
6	GE1103	Extension Activities (NCC,NSS,YRC)	0	0	1	1	0
		TOTAL				23	22

SYLLABUS 2012 - B.COM
BA 1101 Part - I TAMIL
B.A., B.S.C., B.COM., DEGREE COURSE - TAMIL

அனைத்துப் பட்டப்படிப்புப் பிரிவுகளுக்கும் ஐந்தாண்டு ஒருங்கு முறைப்பட்ட மேற்படிப்புப் பிரிவுகளுக்கும் பொதுவானது.
Common to all undergraduate Courses and five year integrated Post graduate Courses.

முதற்பருவம் (First Semester)

1. செய்யுள்- பல்கலைக்கழக வெளியீடு
 2. இலக்கணம் - இலக்கணக்குறிப்பு மட்டும்
 3. மொழித்திறன்
 4. பாடந்தழுவிய இலக்கிய வரலாறு
 5. பொதுக்கட்டுரை
1. செய்யுள்
 - அ மனோன்மனீயம் தமிழ்த் தெய்வ வணக்கம் "நீராருங் கடலுடுத்த.. என்று தொடங்கும் முதற்பாடல் "கடல் குடித்த.." என்று தொடங்கும் ஆறு கண்ணிகள்
 - ஆ இராமலிங்க அடிகளார் ஆறாந்திருமுறையில் இடம் பெற்றுள்ள "அருள் விளக்க மாலையில" "கோடையிலே" "கதிக்கு வழி" "தனித்தனி" எனத் தொடங்கும் மூன்று பாடல்கள் மட்டும்
 - இ கவிமணி தேசிய விநாயகம் பிள்ளை மலரும் மாலையும் என்னும் நூலில் இடம் பெற்றுள்ள "கோவில் வழிபாடு" வாழ்க்கைத் தத்துவங்கள் எனும் தலைப்பிலுள்ள கவிதை முழுமையும்.
 - ஈ பாரதியார் "கண்ணன் என் சேவகன்" என்ற தலைப்பில் அமைந்துள்ள கவிதை முழுமையும்
 - உ பாரதிதாசன் "அழகின் சிரிப்பு" நூலில் இடம் பெற்றுள்ள "ஆல்" என்ற தலைப்பில் உள்ள பாடல்கள்
 - ஊ ஈரோடு தமிழன்பன் "அந்த நந்தனை எரித்த நெருப்பின் மிச்சம்" என்ற நூலில் இடம் பெற்றுள்ள "வாக்குச் சீட்டுகளுக்கு ஒரு அர்த்தம் வரட்டும் என்னும் கவிதை மட்டும்
 - எ கவிஞர் வைரமுத்து "திருத்தி எழுதிய தீர்ப்புகள் என்னும் நூலில் இடம் பெற்றுள்ள நிலத்தை ஜெயித்த விதை" கவிதை மட்டும்
2. இலக்கணம்
இலக்கணக்குறிப்பு பாடத்திட்டத்தில் இடம் பெற்றுள்ள செய்யுட்களில் அமைந்துள்ள இலக்கணக்குறிப்புகளை எடுத்துக் காட்டுதல்
 3. மொழித்திறன்
 - 1.கலைச் சொல்லாக்கம்
 - 2.நேர் காணல்
 - 3.பொருந்திய சொல் தருதல்
 - 4.மரபுத் தொடர்
 4. பாடந்தழுவிய இலக்கிய வரலாறு
 5. பொதுக்கட்டுரை
இடஞ்சுட்டிப் பொருள் விளக்கம் செய்யுள் பகுதியில் இடம் பெறவேண்டும்.

**BA1102 FOUNDATION FRENCH
SEMESTER I - (PART I)**

Objectives:

- i. To teach basic skills in written and spoken French.
- ii. To encourage students oral and written mastery of the language.

Prescribed text book :

- Krishnan, C & Alber Adeline, Le Tramway Volant-I, Saraswathi House Pvt Ltd, India 2011

Syllabus :

Lessons 0 to 7 taken from the prescribed textbook

Reference Books :

- CAPELLE Guy; MENAND, Robert Taxi-1, Hachette, Paris,2008
- MERIEUX, Regine; LOISEAU, Yves, Connexions-1,Didier,Paris,2004
- MIQUEL, Claire, Vite et Bien-1, CLE International, Paris, 2009
- POISSON QUINTON, Sylvie, SIREJOLS, Evelyne, Amical-1, CLE International, Pairs, 20011

Websites :

- <http://bouche-a-oreille.pagesperso-orange.fr>
- www.francparler.org
- www.francaisfacile.com/exercices/
- www.lepointdufle.net
- www.ccdmd.qu.ca/fr/

COURSE CONTENT

Unit I (12 hours-lecons 1 et 2)

1.1	Se presenter a des publics different et saluer	-1 hr
1.2	Saluer et prendre conge	-1 hr
1.3	La presentation, s 'appeler et etre et pronoms sujets, C' est / il est / elle est.	-1 hr
1.5	Articles definis /indefinis, Voici / voila/il ya	-1 hr
1.6	Des cartes d'identite.	-1 hr
1.7	Presenter quelqu'un	-2 hrs
1.8	Parler de soi	-1 hr
1.9	Les nationalites, les verbs er(commencer, habiter...)	-2 hrs

1.2.1 Les chiffres 1 a 50	-30 minutes
1.2.2 Des vedettes et leurs nationalities	-30 minutes
1.2.1 Epreuves	-1 hr
Unit II (12 hours-lecons 3 et 4)	
2.1 Exprimer ses goûts, ses preferences.	-1 hr
2.2 La negation, les articles definis.	-1 hr
2.3 Les mois et les jours / le calendrier.	-1 hr
2.4 Les verbs er (suite).	-1 hr
2.5 L'interrogation avec intonation	-1 hr
2.6 decrire un lieu, les noms des differentes salles...	-2 hrs
2.7 Les adjectives qualificatifs mon, ma, mes et notre, nos	-1 hr
2.8 Epreuves	-1 hr
Unit III (12 hours - lecons 5 et 6)	
3.1 Donner des directions / localizer un lieu / trouver un lieu	-2 hrs
3.2 Les verbs aller et mettre.	-1 hr
3.3 L'article contracte et les prepositions de lieu (en, a, au...)	-1 hr
3.4 L' imperatif	-1 hr
3.5 Les mots de caracterisation d'un lieu et les lieux urbains	-2 hrs
3.6 Les transports	-1 hr
3.7 Discuter et acheter des produits, Ca fait...et les expressions De quantite, les fruits, les legumes, les produits alimentaires Les produits propres aux pays different.	-1 hr
3.8 La negation et le COD	-1 hr
3.9 Le conditionnel (je voudrais) et les verbes Irreguliers : pouvoir, vouloir, prendre.	-1 hr
3.9.1 Epreuves	-1 hr
Unit IV (12 hours - Lecon 7)	
4.1 fixer un rendez-vous avec le medecin	-2 hrs
4.2 L'heure	-1 hr
4.3 Les nombres de 51 a 100	-1 hr
4.4 Les verbes sortir et partir	-1 hr
4.5 L'interrogation avec est-ce que	-2 hrs

4.6	Les parties du corps, avoir + les expressions et les Maladies communes	-1 hr
4.7	Les adjectifs possessifs - notre/nos, votre/vos, sa/ses/son,....	-1 hr
4.8	Le COI	-1 hr
4.9	L'entrainement DELF	-1 hr
4.9.1	Epreuves	-1 hr

EL 1105 ENGLISH I
(Common to all Under Graduate Students)

UNIT I : LISTENING SKILL

Listening to a short Conversations, telephone conversations and monologues - Listening to prose and poetry reading - Listening to sounds and silent letters in English - Listening to movies - Listening for the gist of the text - Listening for general meaning and specific information - Listening for multiple choice questions - listening for positive and negative comments - Listening for interpretation

UNIT II : SPEAKING SKILLS

Self - introduction - Giving information about one-self - Expressing personal opinion - Simple oral interaction - Dialogue - Conversation - Giving and receiving feedback using Johari Window - Debates - Brief Presentations - Difference between disagreeing and being disagreeable - Participating in group discussions, role plays and interviews - Generating talks based on visual or written prompts

UNIT III : READING SKILL

Reading for skimming - Reading for scanning - Reading for the gist of a text - Reading for specific information transfer and interpretation (pie chart & bar chart) - Reading and interpretation of anecdotes, short stories, poems - Reading prose passages for comments - Reading and explaining a fish bone diagram for pros and cons - Reading comprehension passages for multiple- choice questions.

UNIT IV: WRITING SKILL

Writing emails, messages, notices, agendas - leaflets and brochures -Writing paragraphs-comparisons and contrasts - Letter Writing - Letter to the editor - Letter inviting, letter accepting or declining the invitation - Arranging appointments - Asking for permission - Apologizing and offering compensation- Dealing with requests - Writing presentation with a plan - Introduction, body and Conclusion.

UNIT V: THINKING SKILL

Eliciting and imparting the knowledge of English using thinking Blocks - Developing thinking Skills along with critical interpretation side by side with the acquisition of English - Decoding diagrams and pictorial representations into English words, phrases and expressions.

Reference Books :

1. Norman Whitby: Business Benchmark: Pre - Intermediate to Intermediate - BEC Preliminary. New Delhi: Cambridge University Press, 2008 (Latest South Asian Edition)
2. Devika Reddy & Shreesh Chaudhary. Technical English. New Delhi: Macmillan, 2009.

3. Rutherford, Andrea J. Basic Communication Skills for Technology. 2nd Edition. New Delhi: Pearson Education, 2010.

**BA1103 FINANCIAL ACCOUNTING
(Core Subject - I)**

UNIT : I

Branch Accounts: - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded)

UNIT : II

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling price

UNIT : III

Hire Purchase and installment - Default and repossession - Hire Purchase trading account Installment Purchase System, Royalty Accounts

UNIT : IV

Admission of a partner - Retirement of a partner - Death of a partner

UNIT : V

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932) - Insolvency of all partners - Gradual realization of assets and piecemeal distribution

Reference Books :

1. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
3. T.S. Reddy & A.Murthy, Financial Accountign - Margham Publications -Chennai.
4. Shukls & Grewal, Advanced Accountign - S Chand - New Delhi.
5. P.C. Tulsian, Financial Accounting
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.

BA1104 BUSINESS COMMUNICATION
(Core Subject - II)

UNIT : I

Management: Importance - Definition - Nature and Scope of Management Process - Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

UNIT : II

Planning: Nature - Importance - Forms - Types - Steps in Planning - Objectives - Policies - Procedures and Methods - Natures and Types of Policies - Decision -making - Process of Decision - making - Types of Decision.

UNIT : III

Organisation: Types of Organisations - Organisation Structure - Span of Control and Committees - Departmentalisation - Informal Organisation.

UNIT : IV

Authority - Delegation - Decentralisation - Difference between Authority and Power - Responsibility - Recruitment - Sources, Selection, Training - Direction - Nature and Purpose.

UNIT : V

Co-ordination - Need, Type and Techniques and requisites for excellent Co-ordination - Controlling - Meaning and Importance - Control Process.

Reference Books :

1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.
3. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
4. Wehrich and Koontz, Management - A Global Perspective.
5. N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.
6. J.Jayasankar, Business Management - Margham Publication - Chennai.

(ANY ONE OF THE ALLIED SUBJECT)
BA1117 (a) INDIAN ECONOMY
(Allied Subject - I)

UNIT : I

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT :II

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

UNIT : III

Agriculture -Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT : IV

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

UNIT : V

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

Reference Books :

1. I.C. Dingra, Indian Economy
2. Rudder Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy - Problem of Development of Planning - Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy - Its Development - Himalaya Publishing House - Mumbai.

**BA1011 (b) BUSINESS MATHEMATICS - I
(Allied Subject - I)****UNIT : I**

Plane Analytical Geometry: - Cartesian coordinate system: Length of a Line Segment - Section Formulae (Ratio) - Gradient of a Straight Line - Equations of a Straight Line

UNIT : II

Arithmetic, Geometric and Harmonic Progressions

UNIT : III

Integral Calculus: Integration, Meaning and Rules of Integration - Integration by Substitution and by Parts - Indefinite and Definite Integration - Application in Business (Trigonometric Functions to be excluded)

UNIT : IV

Interpolation: Binomial, Newton and Lagrange's Method

UNIT : V

Matrices - Meaning and Operations - Matrix inversion - Solutions to Linear Equations - Payroll, Wages and Commission

Reference Books :

1. Business Mathematics - P.R. Vittal
2. Business Mathematics - D.C. Sancheti and V.K. Kapoor
3. Business Mathematics - B.M. Agarwal
4. Business Mathematics - A.P. Varma
5. Business Mathematics - R.S. Soni

Note: No Theory Questions to be asked.

II SEMESTER
BA 1113 Part - II TAMIL
B.A., B.S.C., B.COM., DEGREE COURSE - TAMIL
இரண்டாம் பருவம் (Second Semester)

1. செய்யுள் - சென்னைப் பல்கலைக்கழகம் வெளியீடு
 2. இலக்கணம் - இலக்கணக்குறிப்பு மட்டும்
 3. உரைநடை - டாக்டர் மு.வரதராசன் எழுதிய நல்வாழ்வு (பாரி நிலையம், சென்னை)
 4. பாடந்தழுவிய இலக்கிய வரலாறு
 5. மொழிபெயர்ப்பு - பொது (ஆங்கிலத்திலிருந்து தமிழ்)
1. செய்யுள்
- அ திருநாவுக்கரசர் தேவாரம் நான்காம் திருமுறை - நமச்சிவாயத் திருப்பதிகம் 10 பாடல்கள்
- ஆ குலசேகர ஆழ்வார் பெருமாள் திருமொழி- ஆலைநீள் கரும்பன்னவன் எனத் தொடங்கும் தேவகி புலம்பல் (முழுமையும்) 21
- இ நளவெண்பா கலி நீங்கு காண்டம் தேர்ந்தெடுக்கப்பட்ட 40 பாடல்கள்
- ஈ சீறாப்புராணம் மானுக்குப் பிணை நின்றபடலம் தேர்ந்தெடுக்கப்பட்ட 65 பாடல்கள்
- உ கண்ணதாசன் ஏசு காவியம் “பாடுகளின் பாதை” தேர்ந்தெடுக்கப்பட்ட பாடல்கள் மட்டும்
- 2 இலக்கணம் இலக்கணக்குறிப்பு - செய்யுட் பகுதியில் அமைதல் வேண்டும்
- 3 ஊரைநடை டாக்டர் மு.வ.வின் “நல்வாழ்வு” நூல் முழுமையும் பாரிநிலையம் சென்னை-600108
- 4 பாடந் தழுவிய இலக்கிய வரலாறு
- 5 மொழி பெயர்ப்பு பொது (ஆங்கிலத்திலிருந்து தமிழ்) இடஞ்சுட்டிப் பொருள் விளக்கம் செய்யுட் பகுதியில் இடம்பெறவேண்டும்

SEMESTER - II (PART II)
BA1114 FOUNDATION FRENCH

Objectives :

- i. To reinforce the basic skills in written and spoken French acquired in the first semester.
- ii. To encourage greater written skills through letter writing and composition writing.

Prescribed Text book :

- Krishnan. C & Albert Adeline, Le Tramway Volant - I, Saraswathi House Pvt Ltd, India.
- Krishnan. C & Albert Adeline, Le Tramway Volant - I, Saraswathi House Pvt Ltd, India.

Syllabus :

- Lessons 8 to 10 taken from the prescribed textbook Le Tramway Volant - I
- Lesson 1 to 3 taken from the prescribed textbook Le Tramway Volant - II

Reference Books :

- CAPELLE Guy; MENAND, Robert Taxi-I, Hachette, Paris, 2008.
- MERIEUX, Régine; LOISEAU, Yves, Connexions-1, Didier, Paris, 2004.
- MIQUEL, Claire, Vite et Bien - 1, CLE International, Paris, 2009.
- POISSON QUINTON, Sylvie, SIREJOLS, Evelyn, Amical-1, CLE International, Paris, 2011.

Websites :

- <http://bouche-a-oreille.pagesperso-orange.fr>
- www.francparler.org
- www.francaisfacile.com/exercices/
- www.lepointdufle.net/
- www.ccdmd.qc.ca/fr/

COURSE PLAN

Unit I (12 hours - leçon 8)

5.1	Acheter un billet	- 2 hrs
5.2	Les nombres au-delà de 100	- 1 hr
5.3	Les different types de places (fumeur, non fumeur, aller-retour)	- 1 hr
5.4	Les adjectives démonstrarifs	- 1 hr
5.5	L'interrogation avec inversion	- 1 hr
5.6	Les vêtements	- 1 hr
5.7	L'entraînement DELF	- 2 hrs
5.8	Compréhension/Production écrite	- 2 hrs
5.9	Epreuves	- 1 hr

Unit II (12 hours - leçon 9 et 10 du texte prescript I)

- | | | |
|-----|------------------------------------------------------------------------------------------------------------------------|---------|
| 1.1 | Discuter les plats au restaurant | - 2 hrs |
| 1.2 | Les recettes, des plats et boissons différent,
Les formules de cuisine, des recettes simples
Des différent pays. | - 1 hr |
| 1.3 | Le passé récent | - 1 hr |
| 1.5 | Les pronoms toniques | - 1 hr |
| 1.6 | Il faut + infinitif, Le pronom en | - 1 hr |
| 1.7 | Faire les projects pour les vacances, decrier le temps
Les lieux touristiques et le climat des différents pays | - 2 hrs |
| 1.8 | le futur proche et les adverbs, le il impersonnel, le pronom y | - 2 hrs |
| 1.9 | Épreuves et entraînement DELF | |

UNIT III (12 hours - leçon 1 du texte prescript II)

- | | | |
|-----|----------------------------------|---------|
| 2.1 | Le passé compose | - 3 hrs |
| 2.2 | Les pronoms relatives (qui, que) | - 1 hr |
| 2.3 | Québec et son histoire | - 2 hrs |
| 2.4 | Parler du passé et de soi | - 2 hrs |
| 2.5 | Compréhension/ production écrite | - 1 hr |
| 2.6 | Entraînement DELF | - 2 hrs |
| 2.7 | Épreuves | - 1 hrs |

UNIT IV (12 hours - leçon 1 du texte prescript II)

- | | | |
|-----|----------------------------------|---------|
| 3.1 | Les verbs réfléchis | - 2 hrs |
| 3.2 | Les pronoms relatives (dont, où) | - 2 hrs |
| 3.3 | L'impératif négative | - 1 hr |
| 3.4 | Québec et son histoire | - 1 hrs |
| 3.5 | Parler du passé et de soi | - 2 hrs |
| 3.6 | Compréhension/ production écrite | - 1 hr |
| 3.7 | Entraînement DELF | - 2 hrs |
| 3.8 | Épreuves | - 1 hrs |

UNIT V (12 hours - leçon 1 du texte prescript II)

4.1	L'imparfait	- 3 hrs
4.2	La place des pronoms doubles	- 2 hrs
4.3	Décrive les mœurs et les pays	- 1 hr
4.4	La Réunion	- 2 hrs
4.5	Compréhension/ production écrite	- 1 hr
4.6	Entraînement DELF	- 2 hrs
4.7	Épreuves	- 1 hrs

EL 1106 ENGLISH II (Common to all Under Graduate Students)

UNIT I: LISTENING SKILL

Listening to long dialogues, extended conversations, discussions, soliloquies-Listening to modern prose & poetry - Listening to sounds and stressed syllables in English - Listening to feature films - Listening to presentations - multiple - choice questions - Listening to interviews - Listening to technical topics - Listening for the gist of the text - Listening for general meaning and specific information - Listening for identifying a topic - Listening for filling the gaps - Listening for advanced interpretations.

UNIT II: SPEAKING SKILL

Speaking casually to an individual, a small group, a large audience - Addressing a gathering formally - Speaking to speculate, compare, contrast, justify, agree and disagree on advanced topics - Talking about present and past experiences and future plans - Debates; discussions on role plays on advanced topics - Job interviews - preparing HR questions with possible answers - Brief presentations - Arguing out a topic without verbal fights - Powe point presentation based on current topics.

UNIT III : READING SKILLS

Reading for advanced skimming and scanning - reading for the gist of the text - reading for specific information- reading for understanding the text structure, sentence structure and error identification - reading for contextual meaning - reading newspapers, magazines, articles and critical texts - reading advanced short stories, poems and prose passages for intellectual emotional comments- reading short texts for identifying unnecessary words. Reading exercises for multiple choice questions.

UNIT IV: WRITING SKILLS

Writing instructions; recommendations, functional checklists - writing the minutes of the meeting - writing formal business letters - sales, placing orders, complaints-letter requesting permission for industrial visit or implant training, enclosing an introduction to the educational institution-Letters of application for a job, enclosing a CV or resume-Writing short reports -describing, summarizing - Industrial accident reports - Writing short proposals - describing, summarizing, recommending, persuading.

UNIT V : THINKING SKILL

Imparting the knowledge of English using thinking blocks - Conversion of thinking blocks into orthographic version - Interpretation and acquisition of English - Decoding diagrams and pictorial representations into English idioms, sayings and proverbs.

Reference Books :

1. Norman Whitby. Business Benchmark: Pre- Intermediate - BEC Preliminary. New Delhi: Cambridge University Press, 2008.
2. Devaki Reddy & Shreesh Chaudhary. Technical English. New Delhi: Macmillan, 2009.
3. Rutherford, Andrea J. Basic Communication Skills for Technology. 2nd edition. New Delhi: Pearson Education, 2010.

BA1115 ADVANCED FINANCIAL ACCOUNTING (Core Subject - III)

UNIT : I

Branch Accounts: - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded)

UNIT : II

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling price

UNIT : III

Hire Purchase and installment - Default and repossession - Hire Purchase trading account Installment Purchase System, Royalty Accounts

UNIT : IV

Admission of a partner - Retirement of a partner - Death of a partner

UNIT : V

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932) - Insolvency of all partners - Gradual realization of assets and piecemeal distribution

Reference Books :

1. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
3. T.S. Reddy & A.Murthy, Financial Accountign - Margham Publications -Chennai.
4. Shukls & Grewal, Advanced Accountign - S Chand - New Delhi.
5. P.C. Tulsian, Financial Accounting
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.

**BA1106 PRINCIPLES OF MANAGEMENT
(Core Subject - IV)**

UNIT : I

Management: Importance - Definition - Nature and Scope of Management Process - Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

UNIT : II

Planning: Nature - Importance - Forms - Types - Steps in Planning - Objectives - Policies - Procedures and Methods - Natures and Types of Policies - Decision -making - Process of Decision - making - Types of Decision.

UNIT : III

Organisation: Types of Organisations - Organisation Structure - Span of Control and Committees - Departmentalisation - Informal Organisation.

UNIT : IV

Authority - Delegation - Decentralisation - Difference between Authority and Power - Responsibility - Recruitment - Sources, Selection, Training - Direction - Nature and Purpose.

UNIT : V

Co-ordination - Need, Type and Techniques and requisites for excellent Co-ordination - Controlling - Meaning and Importance - Control Process.

Reference Books :

1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.
3. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
4. Wehrich and Koontz, Management - A Global Perspective.
5. N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.
6. J.Jayasankar, Business Management - Margham Publication - Chennai.

Funds flow and Cash flow analysis. Budgets and budgetary control - Meaning, objectives, merits and demerits.

UNIT : V

Marginal costing (excluding decision making) Absorption costing and marginal costing - CVP analysis.

Reference Books :

1. SN Maheswari, Management Accounting - Sultan Chand & Sons.
2. RSN Pillai & Bagavati, Management Accounting - S Chand & Co Ltd - New Delhi.
3. Horngren Sunderu Stratton, Introduction to Management Accounting - Pearson Education.
4. T. S. Reddy and Hari Prasad Reddy. Management Accounting, Maegham Publication.

(ANY ONE OF THE ALLIED SUBJECT)
BA1117 (a) INDIAN ECONOMY
(Allied Subject - II)

UNIT : I

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT : II

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

UNIT : III

Agriculture -Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT : IV

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

UNIT : V

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

Reference Books :

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy - Problem of Development of Planing - Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy - Its Development - Himalaya Publishing House - Mumbai.

Balance of Trade, Balance of Payment Concepts, causes of disequilibrium methods to correct disequilibrium: Fixed and floating exchange rates

UNIT : IV

International Monetary system:- IMF - International Liquidity - IBRD

UNIT : V

WTO and its implications with special reference to India

Reference Books :

1. Cherunilam Francis, Internatioanl Trade and Export Management - Himalaya Publishing House - Mumbai.
2. T.T. Sethi, Money Banking & International Trade - S.Chand & Co., - Delhi.

3. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi-92.
4. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadwon Publishing Company - California.
5. H.G. Mannur, International Economics - Vikas Publishing House (P) Ltd.- New Delhi - 14.

BA1021 (b) BUSINESS MATHEMATICS - II
(Allied Subject - II)

UNIT : I

Plane Analytical Geometry: - Cartesian coordinate system: Length of a Line Segment - Section Formulae (Ratio) - Graduate of a Straight Line - Equations of a Straight Line

UNIT : II

Arithmetic, Geometric and Harmonic Progressions

UNIT : III

Integral Calculus: Integration, Meaning and Rules of Integration - Integration by Substitution and by Parts - Indefinite and Definite Integration - Application in Business (Trigonometric Functions to be excluded)

UNIT : IV

Interpolation: Binomial, Newton and Lagrange's Method

UNIT : V

Matrices - Meaning and Operations - Matrix inversion - Solutions to Linear Equations - Payroll, Wages and Commission

Reference Books :

1. Business Mathematics - P.R. Vittal
2. Business Mathematics - D.C. Sancheti and V.K. Kapoor
3. Business Mathematics - B.M. Agarwal
4. Business Mathematics - A.P. Varma

III SEMESTER
BA 1208 CORPORATE ACCOUNTING
(Core Subject - V)

UNIT : I

Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures.

UNIT : II

Redemption of Preference Shares and Debentures - Purchase of business - Profits Prior to Incorporation.

UNIT : III

Preparation of company final accounts - Company balance sheet - Computation of Managerial Remuneration.

UNIT : IV

Valuation of Shares and Goodwill

UNIT : V

Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.

Reference Books :

- 1) R.L. Gupta and M. Radhaswamy -Advanced Accounts -New Delhi, Sultan Chand.
- 2) S.P. Jain and N.L. Narang - Advanced Accounting - Kalyani Publication.
- 3) T.S. Reddy A. Murthy - Corporate Accounting,- Margham Publication, Chennai.
- 4) Shukla, Grewal and Gupta - Advanced Accounts - S.Chand New Delhi.

BA 1209 BUSINESS LAWS
(Core Subject - VI)

UNIT : I

Indian Contract Act - Formation - Terms of contract - Forms of contract - Offer and acceptance - consideration.

UNIT : II

Capacity - Flaw in consent, Void agreements - Illegal agreements.

UNIT : III

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

UNIT : IV

Sale of Goods Act - Sale and agreement to sell - Formation - Caveat emptor

UNIT : V

Conditions and warranty - Rights of unpaid seller.

Reference Books :

- Business Laws- N.D. Kapoor , Sultan Chand and Sons
- Business Laws - M.R. Sreenivasan , Margam Publications
- Business Laws - M.V. Dhandapani, Sultan Chand ad Sons
- Mercantile Law - S. Badre Alam and P. Saravanavel
- Business Law - R.S.N. Pillai - S. Chand
- Mercantile Law - Gogna, S. Chand.
- Business Law - Gogna , S. Chand
- Business Law - KN. Ramaswamy
- Business Law - M.C. Shukla , S. Chand & Co.

**BA 1210 BANKING THEORY, LAW AND PRACTICE
(Core Subject - VII)**

UNIT : I

Banking Regulation Act, 1949(Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) - Role of RBI and their functions.

UNIT : II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds,E-Banking - ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility - Electronic Fund Transfer - Electronic Clearing System.

UNIT : III

Opening of an Account- Types of Deposit Account - Types of customers(Individuals, firms, Trusts, and Companies) - Importance of customer relations - Customer grievances and redressal - Ombudsman.

UNIT : IV

Principles of lending - Types of Borrowings - Precautions to be taken by a banker.

UNIT : V

Negotiable instruments: Promissory Note - Bills of Exchange, Cheque, Draft - Definitions, Features - Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of collecting banker.

Reference Books :

1. Banking Law Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam(Margham Publishers)
3. Banking Law Theory and Practice - S.N. Maheswari - Kalyani Publications
4. Indian Banking - Parameswaran - S. Chand and Co.
5. Banking Law Theory and Practice - Tanon
6. Banking Law Theory and Practice - Sherlaker & Sherlaker.

BA 1211 MARKETING
(Core Subject - VIII)

UNIT : I

Introduction to Marketing -Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets

UNIT : II

Market Segmentation - Concept - Benefits - Basis and Levels. Introduction to Consumer Behaviour - Need for study - Consumer buying decision process - Buying motives.

UNIT : III

Marketing mix. Product - Meaning - Introduction to Stages of New Product Development - Types - Introduction to PLC - Product Mix - Price - Pricing Policies and Methods.

UNIT : IV

Channels of Distribution (Levels) - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales promotion and personal selling.

UNIT : V

Recent Trends in Marketing. A Basic understanding of E - Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

Reference Books :

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

BA 1212 a) BUSINESS STATISTICS AND O.R.-I
(Allied Subject - III)

UNIT : I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

UNIT : II

Measures of Central tendency - Mean, median and mode - Dispersion , Range, Quartile Deviation, Mean Deviation , Standard Deviation - Measures of Skewness.

UNIT : III

Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation - Regression Lines and Coefficients.

UNIT : IV

Introduction to OR - Linear Programming - Graphical and Algebraic Solution (Simple Problems only)

UNIT : V

Network Analysis - PERT and CPM (no crashing)

Reference Books :

1. Statistical Methods - S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research - Dr. P.R. Vittal, Margham Publications
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha, Macmillan Publishers.

BA 1213 b) RURAL ECONOMICS
(Allied Subject - III)

UNIT : I

Structure of the Rural Economy of India - Predominance of the Rural sector in the Indian Economy - Features of the Indian Rural Economy.

UNIT : II

Role of Agriculture in Rural Development - Pattern of Agricultural holding - Strategy of Agricultural development and Green Revolution - Problems of Agricultural Labourers and Artisans in the Rural Economy - Measures to solve their problems.

UNIT : III

Non-farm sector in the Rural Economy - Role of Small Scale Industries, Cottage industries, Khadi and village Industries in the Rural Economy.

UNIT : IV

Rural Indebtedness - Causes and magnitude - Role of RBI, Commercial Banks, RRBs and NABARD in rural Economy.

UNIT : V

Poverty and unemployment Problem in the rural Economy - Steps taken to solve the problems - Rural Development - Strategy for Rural Development with special reference to PURA.

Reference Books :

1. Rural Economics - T.N.Chhabra and P.L.Taneja
2. Rural Economics - I.C.Dhingra
3. Fundamentals of Rural Economics - S.S.M.Desai.
4. Rural Economy of India - A.N.Agrawal and Kundan Lal

SEMESTER - IV
BA 1220 ADVANCED CORPORATE ACCOUNTING
(Core Subject - IX)

UNIT : I

Accounting for Price Level Changes - Social responsibility Accounting - Human Resources Accounting -Mechanised Accounting.

UNIT : II

Amalgamation, Absorption and External reconstruction.

UNIT : III

Consolidated final statement of Holding companies and subsidiary companies (Inter company owing excluded) - treatment of dividend.

UNIT : IV

Final statements of Banking companies and Insurance companies (As per New provisions).

UNIT : V

Liquidation - Statement of affairs and Liquidator's Final statement of Account.

Reference Books :

1. R.L. Gupta and M. Radhaswamy -Advanced Accounts- New Delhi, sultan Chand.
2. S.P. Jain and K.L. Narang - Advanced Accounts - Ludhi No Space ana Kalyani Publishers.
3. T.S. Reddy and A. Murthy - Corporate Accounting - margham publication Chennai.
4. M.C. Shukla and J.S. Grewal - Advanced Accounts - New Delhi, S. Chand and Company.

BA1221 COMPANY LAW
(Core Subject - X)

UNIT : I

Definition of Joint Stock Company - Kinds - Formation - Incorporation

UNIT : II

Memorandum of Association - Contents - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Statement in lieu of Prospectus .

UNIT : III

Share Capital - Kinds of Shares - Voting Rights - Borrowing powers of companies.

UNIT : IV

Meetings and Resolutions - Statutory Meeting - Annual general meeting - Extra- Ordinary general Meeting - Resolutions - Ordinary & Special.

UNIT : V

Winding up of a company - Modes of winding up - winding up by the court - Voluntary winding up - Members' voluntary winding up - Creditors' voluntary winding up.

Reference Books :

1. Business Laws - N.D. Kapoor, Sultan Chand and Sons
2. Business Laws - M.R. Sreenivasan, Margam Publications
3. Business Laws - M.V. Dhandapani, Sultan Chand and Sons
4. Company Law - Avtar Singh
5. Company Law N.D. Kapoor
6. M.C.Shukla and S.S. Gulshan - Principles of Company Law
7. S.M.Shah - Lectures on Company Law
8. S.Badri Alam and Saravanavel - Company Law- Himalaya Publications
9. P.P.S. Gogna - Text Book of Company Law - S.Chand

BA 1222 FINANCIAL SERVICES (Core Subject - XI)

UNIT : I

Meaning and importance of financial services - Types of financial services - Financial services and economic environment - Players in Financial Services Sector.

UNIT : II

Merchant Banking - Functions - Issue management - Managing of new issues - Underwriting - Capital market - Stock Exchange - Role of SEBI

UNIT : III

Leasing and Hire purchase - Concepts and features - Types of lease Accounts. Factoring - Functions of Factor

UNIT : IV

Venture Capital - Credit Rating - Consumer Finance

UNIT : V

Mutual Funds : Meaning - Types - Functions - Advantages - Institutions Involved - UTI

Reference Books :

1. Financial Services - M.Y.Khan
2. Financial Services - B.Santhanam
3. Law of Insurance - Dr.M.N. Mishra
4. Indian Financial System - H.r. Machiraju
5. A Review of current Banking Theory and Practice - S.K. Basu.

BA 1214 BUSINESS TAXATION
(Core Subject - XII)

UNIT : I

Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types.

UNIT : II

Central Excise Duty - Classification - Levy and Collection of Excise duty - Clearance of excisable goods- Exemption from excise duty - Excise and Small Scale Industries - Excise and Exports - Demand, Refund, Rebate of Central Excise duty - Offences and Penalties - Settlement - Appellate provisions.

UNIT : III

The Customs duty - Levy and Collection of customs duty - Organisation of the customs department - Officers of the customs - Powers - Appellate machinery - Infringement of the law - offences and penalties - Exemption from duty - customs duty drawback - duties free zones.

UNIT : IV

Central Sales Tax Act - Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax - Registration of dealers - Goods of Special Importance - Offences and penalties.

UNIT : V

Value added tax - objectives - Levy of VAT - Arguments in favour of VAT - Difficulties in administering VAT - Set off / Input Tax credit - Carrying over of Tax credit - Registration - TIN - Returns - Assessment of VAT Liability - Declaration form - Service Tax - Tax on different services - Rate of Service Tax.

Reference Books :

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax - Ahuja Girish and Gupta Ravi
5. Students Guide to Income Tax by Dr. Vinod K. Singhanian and Monica Singhanian.
6. Indirect Taxes - Datt
7. Business Taxation - T.S. Reddy & Dr. Y. Hariprasad Reddy

BA 1223 a) BUSINESS STATISTICS & O.R. - II
(Allied Subject - IV)

UNIT : I

Time Series Analysis - Trend - Seasonal Variation.

UNIT : II

Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.

UNIT : III

Probability - Addition and Multiplication Theorem - Conditional probability - Bayes's Theorem (without proof) - Simple problems.

UNIT : IV

Sampling Techniques - Types of Sample and Sampling procedures - Tests of Significance - Normal , t, F, Chi -square - Simple problems.

UNIT : V

Assignment and Transportation Problems.

Reference Books :

1. Statistical Methods - S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research - Dr. P.R. Vittal, Margham Publications
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha, Macmillan Publishers

BA 1224 b) INTERNATIONAL ECONOMICS
(Allied Subject - IV)

UNIT : I

International Trade - Importance of International Trade , Theories of Foreign Trade - Theories of Adam Smith, Ricardo, Haberler's Heckscher - Ohlin.

UNIT : II

Balance of Trade, Balance of Payment - Concepts - Causes of Disequilibrium - Fixed and Floating Exchange Rates - Euro-Dollar Marketing (An overview)

UNIT : III

Export Management - Export procedure and Documents - Export Finance - Export Promotion - Export pricing.

UNIT : IV

International Economic Organizations and its Functions, IMF, IDA , IFA, IBRD , ADB , UNCTAD , UNIDO

UNIT : V

WTO and Trade Liberalization - Liberalization of Trade in Manufacturing and in Agricultural Trade - TRIPS , TRIMS - Indian Patent Law.

Reference Books :

1. International Trade and Export Management - Francis Cherunilam.
2. International Economics - K.R. Gupta.
3. International Economics (Theory and Policy) - Paul R. .Krugam and Maurice Obstfeld.
4. International Economics - Robert J. Carbaugh
5. International Economics - H.G. Mannur.

BA 1207 ENVIRONMENTAL STUDIES

UNIT I : THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, Scope and Importance Need for Public Awareness.

UNIT II : NATURAL RESOURCES

Renewable and non-renewable resources: Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems - changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
 - f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.

UNIT III : ECOSYSTEMS

- Concepts of an ecosystem

- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT IV : BIODIVERSITY AND ITS CONSERVATION

- Introduction - Definition Genetic species and ecosystem diversity.
- Biogeographically classification of India.
- Value of biodiversity: consumptive use, productive use, social ethical, aesthetic and option values.
- Biodiversity at global, national and local levels.
- India as a mega-diversity nation.
- Hot - spots of biodiversity.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man - wildlife conflicts.
- Endangered and endemic species of india
- Conservation of biodiversity: IN - situ and Ex-situ conservation of biodiversity.

UNIT V: ENVIRONMENTAL POLLUTION

- Definition
- Causes, effects and control measures of:
 - a) Air pollution
 - b) Water pollution
 - c) Soil pollution
 - d) Marine pollution
 - e) Noise pollution
 - f) Thermal pollution
 - g) Nuclear hazards
- Solid waste management: Causes, effects and control measures of urban and industrial wastes

- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: Floods, earthquake, cyclone and landslides.

UNIT VI : SOCIAL ISSUES AND THE ENVIRONMENT

- From unsustainable to sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people, its problems and concerns, case studies
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust case studies.
- Wasteland reclamation.
- Consumerism and waste products
- Environment protection Act. Air (Prevention and Control of pollution) Act.
- Water(Prevention and control of pollution) Act.
- Wild Life Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

UNIT VII: HUMAN POPULATION AND THE ENVIRONMENT

- Population growth, variation among nations
- Population explosion - Family welfare programme.
- Environment and Human health.
- Human rights
- Value education
- HIV/AIDS
- Women and child welfare
- Role of information technology in environment and human health.
- Case Studies.

SEMESTER - V
BA 1307 COST ACCOUNTING
(Core Subject - XIII)

UNIT : I

Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers.

UNIT : II

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

UNIT : III

Material purchase control, Level, aspects, need and essentials of material control.

Stores control - Stores Department , EOQ , Stores records, ABC analysis, VED analysis.

Material costing - Issue of materials - FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

UNIT : IV

Labour cost - Computation and control. Time keeping, Methods of wage payment - Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

UNIT : V

Overheads - Classification, Allocation, Apportionment and Absorption.

Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.

Reference Books :

1. Jain S.P. and Narang K.L. - Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. - Practical costing.
3. T.S. Reddy and Y. Hariprasad Reddy - Cost Accounting
4. N.K. Prasad and V.K. Prasad - Cost Accounting.
5. Saxena and Vashist - Cost Accounting.
6. Hansen / Mowen - Cost Management Accounting and Control.

BA 1308 PRACTICAL AUDITING
(Core Subject - XIV)

UNIT : I

Meaning and definition of auditing - Distinction between auditing and accounting - objectives - Advantages and limitations of audit - scope of audit - classifications of audits - Audit planning, meaning - Audit programme, meaning, objectives and contents - audit note book, contents, usefulness of audit note book - Audit working papers, meaning. Ownership and custody - Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system - Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.

UNIT : II

Vouching, meaning and definitions, objectives - Trading transactions - audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability - verification, meaning objectives and process - valuation of assets and liabilities- Distinction between verification and valuation.

UNIT : III

Depreciation and reserves - meaning - Auditor's duty with regard to depreciation - Reserves and provisions- Distinguish reserves and provision - Depreciation of wasting Assets.

UNIT : IV

Appointment of auditors - appointment of first auditor - appointment by central government - filling of casual vacancy - Appointment by special resolution - Re-appointment and compulsory re-appointment - ceiling on the number of Auditorship - Removal of auditor - Remuneration - auditors lien - qualification and disqualification - Duties of the company auditor - Rights and powers of auditors - different classes of auditors - Audit Report - Preparation and Presentation.

UNIT : V

EDP audit - meaning -Division of auditing in EDP environment - Impact of computerization on audit approach - online computer system audit - Types of online computer systems - audit around with the computers - procedure of audit under EDP system.

Reference Books :

1. Auditing - D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice - Ravinder Kumar and virender Sharma, East ern economy edition.
3. Practical Auditing - B.N. Tandon Sultan Chand and Co.,
4. Contemporary Audinting, Kamal Gupta Tata MC Graw Hill.

BA 1309 ENTREPRENEURIAL DEVELOPMENT
(Core Subject - XV)

UNIT : I

Concept of Entrepreneurship

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

UNIT : II

Entrepreneurial Development Agencies.

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions - IDBI - IFCI - ICICI - IRDBI

UNIT : III

Project Management

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities -Preparation of Project Report - Tools of Appraisal.

UNIT : IV

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs - Critical evaluation.

UNIT : V

Economic development and entrepreneurial growth

Role of entrepreneur in economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play , Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.

Reference Books :

1. Srinivasan N.P. - Entrepreneurial Development
2. Saravanavel - Entrepreneurial Development
3. Vasant Desai - Project management
4. Jayashree Suresh - Entrepreneurial development
5. Holt - Entrepreneurship - New Venture Creation
6. J.S. Saini & S.I. Dhameja - Entrepreneurship and small business.
7. P.C. Jain - Handbook for New Entrepreneurs
8. Dr. C.B. Gupta & Dr. S.S. Khanka - Entrepreneurship and Small Business.

**BA 1201 FINANCIAL MANAGEMENT
(Core Subject - XVI)**

UNIT : I

Meaning, objectives and Importance of Finance - Sources of finance - Functions of financial management - Role of financial manager in Financial Management.

UNIT : II

Capital structures planning - Factors affecting capital structures - Determining Debt and equity proportion - Theories of capital structures - Leverage concept.

UNIT : III

Cost of capital - Cost of equity - cost of preference capital - Cost of debt - Cost of retained earnings - weighted Average (or) composite cost of capital (WACC)

UNIT : IV

Dividend policies - Factors affecting dividend payment - Company Law provision on dividend payment - Various Dividend Models (Walter's Gordon's - M.M. Hypothesis)

UNIT : V

Working capital - components of working capital - working capital operating cycle - Factors influencing working capital - Determining (or) Forecasting of working capital requirements.

Reference Books :

1. Financial Management - I.M. Pandey
2. Financial Management - Prasanna Chandra
3. Financial Management - S.N. Maheswari
4. Financial Management - Y. Khan and Jain

**BA 1305 a) INCOME TAX LAW AND PRACTICE -I
(Elective - I)**

UNIT : I

Meaning and features of income - Important definitions under the Income Tax Act - Tax Rates of Individual Assessee - Residential status - Scope of total income - Capital and revenue - Incomes exempt from tax.

UNIT : II

Heads of income - Salaries - Allowances - Perquisites and their valuations - Deductions from salary - Gratuity - Pension - Commutation of pension - Leave Salary - Profits-in-lieu of salary - Provident funds - Deductions under section 80C.

UNIT : III

Income from House property - Definition of annual value - Deductions from annual value - Computation of income under different circumstances.

UNIT : IV

Income from Business or Profession -Allowable and not allowable expenses -General deductions - Provisions relating to depreciation - deemed business profits - Undisclosed Income / Investments - compulsory maintenance of books of accounts - audit of accounts of certain persons - special provision for computing incomes on estimated basis - Computation of income from business or profession.

UNIT : V

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession including sec. 80C - Computation of Tax) - Filing of Return - Various Return Forms - Permanent Account Number (PAN) and its usage.

Reference Books :

1. Students Guide to Income Tax - Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice - T.S. Reddy and Y Hariprasad Reddy Margham Publications.

SEMESTER - VI
BA 1314 ADVANCED COST ACCOUNTING
(Core Subject - XVII)

UNIT : I

Methods of Costing : Unit Costing - Tenders or Quotations - Job Costing - Batch Costing EBQ.

UNIT : II

Contract Costing - Preparation of Contract Account - Contractee Account - Preparation of Balance Sheet.

UNIT : III

Process Costing - Features of Process Costing - Process Accounts - Process Losses and Gains.

UNIT : IV

Operating Costing - Transport , Power Supply, Cinema Theater.

UNIT : V

Marginal Costing as a Technique - Marginal Costing - BEP Analysis - Profit Planning - Contribution - Key Factor - Margin of Safety.

Marginal Costing - Decision - making - Sales - Mix Exploring New Markets - Make or Buy Decisions - Shut down or Continue.

Reference Books :

1. S.P. Jain and K.L. Narang Cost Accounting
2. P.T. Pattanshetty and Dr. Palekar Cost Accounting
3. S.P. Iyengar Cost Accounting
4. Khanna, Pandey, Ahuja and Arora Practical Costing
5. T.S. Reddy and Y. Hariprasad Reddy Cost Accounting
6. Saxena and Vashist Cost Accounting
7. Hansen/Mowen Cost management Accounting and Control

BA 1116 MANAGEMENT ACCOUNTING
(Core Subject - XVIII)

UNIT : I

Management Accounting - Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

UNIT : II

Analysis and Interpretation of Financial Statements - Nature, objectives, tools - Methods - Comparative Statements, Common Size statement and trend analysis.

UNIT : III

Ratio Analysis - Interpretation, benefits and limitations - Classification of ratios - Liquidity, Profitability, turnover, capital structure and leverage.

UNIT : IV

Funds flow and Cash flow statements.

Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, Cash and Flexible Budgets.

UNIT : V

Capital Expenditure Control - Capital Budgeting Techniques - Pay Back Period - Accounting Rate of Return - Net Present Value Method.

Reference Books :

1. Dr.Maheswari S.N. - Management Accounting.
2. Chadwick - The Essence of Management Accounting
3. Charles T.Horngren and Gary N.Sundem - Introduction to Management Accounting.
4. Sharma and Shashi K.Gupta - management Accounting
5. T.S. Reddy & Dr. Y.Hariprasad Reddy - Management Accounting.
6. Hansen-Mowen - Cost management Accounting and Control.

**BA 1310 BUSINESS ENVIRONMENT
(Core Subject - XIX)****UNIT : I**

The concept of Business Environment - its nature and significance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions.

UNIT : II

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business.

UNIT : III

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business.

UNIT : IV

Economic Environment - Economic systems and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanisation - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - Five Year Planning.

UNIT : V

Financial Environment - Financial system - Commercial Banks - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).

Reference Books :

1. Sankaran.S. - Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Daasgupta & Sengupta - Government and Business in India.
5. Srinivasan.K. - Productivity and social Environment.

BA 1315 a) INCOME TAX LAW AND PRACTICES - II **Elective -II**

UNIT : I

Income under capital gains - Short term, long term capital gains - certain transactions not included as transfer - cost of acquisition - cost of improvement - Indexation of cost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains.

UNIT : II

Income from other sources - their computation - grossing up - deductions in computing income under the head and other related provisions.

UNIT : III

Clubbing of Income - Deemed incomes - Provisions of the Act relating to clubbing of income - Set off - Carry forward and set off of losses.

UNIT : IV

Permissible deductions from gross total income - Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U - Assessment of Individual (Covering Capital gains, Income from other sources including the above mentioned deductions - Computation of Tax).

UNIT : V

Income Tax Authorities - Powers of the central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers - Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance payment of Tax - Meaning and Due dates - Deduction of Tax at source - Meaning.

Reference Books :

1. Students Guide to Income Tax - Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
3. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
4. Income Tax Theory, Law & Practice - T.S. Reddy and Y Hariprasad Reddy Margham Publications.

BA 1312 a) HUMAN RESOURCES MANAGEMENT
Elective -III

UNIT : I

Nature and scope of Human Resources Management - Differences between personnel management and HRM - Environment of HRM - Human resource planning - Recruitment - Selection - Methods of Selection - Uses of various tests - interview techniques in selection and placement.

UNIT : II

Induction - Training - Methods - Techniques - Identification of the training needs - Training and Development - Performance appraisal - Transfer - Promotion and termination of services - Career development.

UNIT : III

Remuneration - Components of remuneration - Incentives - Benefits - Motivation - Welfare and social security measures.

UNIT : IV

Labour Relation - Functions of Trade Unions - Forms of collective bargaining - Workers' participation in management - Types and effectiveness - Industrial Disputes and Settlements (laws excluded)

UNIT : V

Human Resource Audit - Nature - Benefits - Scope - Approaches.

Reference Books :

1. Human Resource Management - V S P Rao
2. Human Resource Management - Ashwathappa
3. Human Resource Management - Garry Deseler
4. Human Resource Management - L M Prasad
5. Human Resource Management - Tripathi.

BA 1316 b) PORTFOLIO MANAGEMENT

UNIT : I

Port Folio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk - Return - Introduction to Portfolio Management - Role of a Portfolio Managers.

UNIT : II

Time value of money - Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

UNIT : III

Portfolio Analysis - Planning - Selection - Evaluation - Revision - Various Steps involved in Portfolio Development - Theories relating to Portfolio Analysis.

UNIT : IV

Interpretation of Risk & Return - Mean - Variance Analysis - B (Beta) Measures - Portfolio Diversification - Bond Valuation.

UNIT : V

Portfolio Management Vs Wealth Management - Introduction to Derivatives - Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations.

Reference Book :

1. Management of Investments by Francis
2. Investment Management by V.K. Bhalla
3. Security Analysis & Portfolio Management by Fisher & Jordan.
4. Security Analysis & Portfolio Management by Punithaathi Pandian.

**NON MAJOR ELECTIVE -
ANY ONE OF THE FOLLOWING (SEMESTER WISE)
SEMESTER - I**

**BA 1012
1. BASICS OF COMPUTER**

INTRODUCTION

UNIT : I

1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

MS WORD - UNIT : II

5. Text Manipulations
6. Usage of Numbering, Bullets, Footer and Headers
7. Usage of Spell check, Find & Replace
8. Text Formatting
9. Picture insertion and alignment
10. Creation of documents, using templates

11. Creation templates
12. Mail Merge Concepts
13. Copying Text & Pictures from Excel

MS-EXCEL - UNIT : III

14. Cell Editing
15. Usage of Formulae and Built-in Functions
16. File Manipulations
17. Data Sorting (both number and alphabets)
18. worksheet Preparation
19. Drawing Graphs
20. Usage of Auto Formatting

MS-POWER POINT - UNIT : IV

21. Inserting Clip arts and Pictures
22. Frame movements of the above
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates

INTERNET - UNIT : V

27. Introduction to Internet
28. WWW
29. E-Mail

Reference Books :

1. A first Course in Computers, Sanjay Saxena, Vikas Publishing House Pvt. Ltd.,
2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.

BA 1110
2. BASICS OF RETAIL MARKETING

UNIT : I

Retailing - Definition - Retail Marketing - Growth of organized retailing in India - Importance of retailing

UNIT : II

Functions of Retailing - characteristics of Retailing - Types of Retailing - store retailing - Non-store retailing

UNIT : III

Retail location factors - Branding in retailing - private labeling - Franchising concept.

UNIT : IV

Communication tools used in Retailing - Sales promotion, e-tailing- window display

UNIT : V

Supply chain management - definition - importance - Role of information Technology in retailing.

Reference Books :

1. Modern Retail Management - J.N.Jain & P.P.Singh Regal Publications , New delhi
2. Retail Management - Suja Nair, Himalaya Publishing house.

BA 1013
3. AN OVERVIEW OF ISO

UNIT : I

An Introduction to ISO 9000, 9001,9002,9003. The Quality systems to be certified- Meaning of ISO- Benefits of ISO 9001- Certification- General Scheme of ISO 9001.

UNIT : II

QMS (Quality Management Systems). Meaning- Principles of ISO 9001-2000-Preparing a specimen QMS - future of ISO? - QMS Documentation- QMS Process & Measurement.

UNIT : III

ISO 9001-2000 Requirements- Explanation of main clauses - Time Line and cost Implication of Implementing.

UNIT : IV

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

UNIT : V

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

Reference Books :

1. Guide to ISO 9001-2000.
A.K.Chakraborty
P.K.Basu
S.C.Chakravarthy
PUBLICATIONS: Asian Books Pvt. Ltd.

BA 1014

4. BASICS OF HEALTH CARE MANAGEMENT

UNIT : I PERSONAL (SELF) HEALTH CARE

Personal Hygiene - Personal Diet pattern - Self health maintenance by yoga and other spiritual practice - Drills

UNIT : II FAMILY HEALTH CARE

Family hygiene - group health care by vaccination - propitiation and prevention - Sanitation and diet patterns

UNIT : III COMMUNAL HEALTH CARE

Mass - Hygiene (Social Hygiene) - Environmental Hygiene - Communal health care centres - Hospitals - Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

UNIT : IV HEALTH AWARENESS

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

UNIT : V HEALTH DISASTER MANAGEMENT

First Aid - Disaster management techniques like epidemic eruption control, management and eradication.

Reference Books :

1. Social and preventive Medicine, K. Park, Brimnot publishers.

**NON MAJOR ELECTIVE - ANY ONE OF THE FOLLOWING(SEMESTER WISE)
SEMESTER - II
BA1112 2. BASICS OF BUSINESS INSURANCE**

UNIT : I

Introduction to Insurance - Type of Insurance - Principles of Insurance.

UNIT : II

Salient Features of IRDA Act- Administration of IRDA Act - Regulatory Measures of IRDA.

UNIT : III

Life Insurance Products - Term, Whole Life, Endowment.

UNIT : IV

Introduction to General Insurance - Fire, Marine and Motor Insurance.

UNIT : V

Government and insurance companies - LIC India - Private players in Insurance in India.

Reference Books

- Dr.N.Premavathy - Elements of Insurance, Sri Vishnu Publications.
- Dr.A.Murthy - Elements of Insurance, Margham Publications, Chennai.
- M.N.Mishra - Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi.
- Nalini Prava Tripathy, Prabir Paal- Insurance Theory & Practice, Prentice Hall of India
- Anand Ganguly - Insurance Management, New Age International Publishers.

BA 1023

3. FUNDAMENTALS OF DISASTER MANAGEMENT

Objectives :

- 1) To develop an understanding of the process of Disaster Management
- 2) To understand the mitigation programmes of Disaster Management
- 3) To develop an understanding of the Disaster Management Poling and Legislation.

UNIT : I

Meaning - Definition - Basic Aspects and Types of Disasters.

UNIT : II

Stages in Disaster - Pre, During and Post Disaster

UNIT : III

Disaster Mitigation - Guiding Principles of Mitigation. Formulation and implementation of Mitigation Programmes.

UNIT : IV

Disaster Training - Utilization of Resources, Training and Public Awareness.

UNIT : V

Disaster Management policy and Legislation; Disaster Management - Strategy in India.

Reference Books :

- i. "Disaster Management". I.Sundar, T.Sezhiyan 1st Edition, Sarup and Sons, New Delhi, 2007.
- ii. "Disaster Management", A Disaster Manager's Hand Book; Carter. W. Astan Development Bank, Manila.
- iii. Natural Disaster Management, Destruction, Safety and Pre cautions, S.Prasad, Mangalam Publishers and Distributors, New Delhi - 2007
- iv. Challenge and Response; K.D. Gangrade, S.Dhadde, Delhi, Rachna Pub., 1973.

BA1024

4. CONCEPT OF SELF HELP GROUPS

Objectives :

- 1) To develop an understanding of the basic concepts of SHGS.
- 2) To enable the students understand the operative mechanisms of SHGS.
- 3) To help the students to know about the various activities undertaken by SHGS.
- 4) To help the students to understand the concept of women empowerment through SHGS.
- 5) To develop an understanding of the role of Govt. and NGO's for the development of SHGS.

UNIT I : Meaning, Concept and Functions of SHGS.

UNIT II : Women empowerment through SHGS

UNIT III : Micro finance through SHGS.

UNIT IV : Social Development through SHGS.

UNIT V : Role of Govt. and NGO's in fostering SHGS.

Reference Books :

- 1) "Clinical Approach to Promotion of Entrepreneurship" E.D. Setty, Anmol publications Pvt. Ltd., New Delhi 2004.
- 2) "India Economic Empowerment of Women", V.S.Ganesamurthy, New Century Publications, New Delhi, First published - May 2007.
- 3) "Readings in Microfinance", N.Lalitha Dominant Publishers and Distibutors, New Delhi, First Edition 2008.
- 4) "Rural Empowerment through SHGS, NGO's & PRI's" S.B Verma, Y.T.Pavar, Deep & Deep Publications, New Delhi - 2005.

- 5) "Women's Own; the Self help movement of Tamil Nadu". C.K.Gariyali, S.K.Vettivel, vetri publishers, New Delhi - 2003.

Journals :

- 1) Yojana, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of Information and Broadcasting.
- 2) Kurukshetra, A Journal on Rural Development, Monthly Journal, Editors - Kapil Kumar, Lalitha Khurance, Published by Ministry of Rural Development.

Websites :

- 1) www.shg-india.net
- 2) www.tnruralbazaar.com

LIST OF COURSES ON SOFT-SKILLS

S.No.	Course Code	Course Title	Credits
1	BA1107	ESSENTIALS OF LANGUAGE AND COMMUNICATION	2
2	BA1111	ESSENTIALS OF SPOKEN AND PRESENTATION SKILLS	2
3	BA1206	PERSONALITY ENRICHMENT	2
4	BA1219	COMPUTING SKILLS	2

BA1107 ESSENTIALS OF LANGUAGE AND COMMUNICATION

Objective :

- enable students to build a repertoire of functional vocabulary and to move from the lexical level to the syntactic level.
- train students to summon words, phrases relevant to the immediate communication tasks.
- enable students to comprehend the concept of communication.
- teach students the four basic communication skills- Listening, Speaking, Reading and Writing.

UNIT : I

Recap of language skills - vocabulary, phrase, clause, sentence.

UNIT : II

Fluency building.

UNIT : III

Principles of Communication.

UNIT : IV

Types of Communication.

UNIT : V

LSRW in Communication.

Reference Books :

- Monippally, Matthukutty. M. 2001. Business Communication Strategies. 11th Reprint. Tata McGraw-Hill. New Delhi.
- Sasikumar. V and P.V. Dhamija. 1993. Spoken English: A Self-Learning Guide to Conversation Practice. 34th Reprint. Tata McGraw-Hill. New Delhi.
- Swets, Paul. W. 1983. The Art of Talking So That People Will Listen: Getting Through to Family, Friends and Business Associates. Prentice Hall Press. New York.
- Hewings, Martin. 1999. Advanced English Grammar: A Self-Study Reference and Practice Book for South Asian Students. Reprint 2003. Cambridge University Press. New Delhi.
- Lewis, Norman. 1991. Word Power Made Easy. Pocket Books.
- Hall and Shepherd. The Anti-Grammar Grammar Book: Discovery Activities for Grammar Teaching. Longman

Websites :

- www.tatamcgrawhill.com/digital_solutions/monippally
- www.dictionary.cambridge.org
- www.wordsmith.org

BA 1111 ESSENTIALS OF SPOKEN AND PRESENTATION SKILLS**Objectives :**

- train students to become aware of their thinking style and to enable them to convert thinking into performance.
- prepare students to evolve mental models for intra-personal and inter-personal transactions.
- make students reflect and improve their use of body language - posture, gesture, facial expression, tone.

UNIT : I

Thinking and Articulation - cognitive, affect, critical, creative aspects of articulation.

UNIT : II

Acquisition of Oral and Aural Skills.

UNIT : III

Communication Boosters - body language.

UNIT : IV

Function of Cultural Codes in Presentation - etiquette.

UNIT : V

Models of Presentation.

Reference Books :

- Powell. In Company. MacMillan.
- Cotton, et al. Market Leader. Longman.
- Pease, Allan. 1998. Body Language: How to Read Others Thoughts by their Gestures. Sudha Publications. New Delhi.
- Gardner, Howard. 1993. Multiple Intelligences: The Theory in Practice: A Reader. Basic Books. New York.
- De Bono, Edward. 2000. Six Thinking Hats. 2nd Edition. Penguin Books.
- De Bono, Edward. 1993. Serious Creativity. Reprint. Harper Business.

BA 1206 PERSONALITY ENRICHMENT**Objectives :**

1. To make students understand the concepts and components of personality, thereby to apply the acquired knowledge to themselves and to march towards excellence I their respective academic careers.
2. To enable students to keep themselves abreast of general knowledge and current information.
3. To bring out creativity and other latent talents with proper goal setting so that self-esteem gets enhanced.
4. To sharpen memory skills and other study skills which are vital for academic excellence.
5. To give training for positive thinking which will keep the students in a good stead at the time of crisis.

UNIT I : INTRODUCTION

- Definition of Personality
- Components of Personality - structural and functional aspects.
- Determinants of Personality- biological, psychological and socio-cultural factors.
- Assessment of Personality - observation, interview and psychological tests.
- Misconceptions and Classifications.
- Need for personality development.

UNIT II : SELF-AWARENESS AND SELF MOTIVATION

- Self analysis through SWOT and Johari widow.
- Elements of motivation.
- Seven rules of motivation.
- Techniques and strategies for self motivation.

- Motivation checklist and Goal setting based on the principle of SMART.
- Self motivation and life.

UNIT III : GENERAL KNOWLEDGE AND CURRENT AFFAIRS

- Regional, National and International events.
- Geographical, political and historical facts.
- Information on sports and other recreational activities.
- Basic knowledge with regard to health and health promotion.

UNIT IV : MEMORY, DECISION MAKING AND STUDY SKILLS

- Definition and importance of memory.
- Causes of forgetting.
- How to forget (thought stopping), how to remember (techniques for improving memory)
- The technique of passing exams.
- The rational decision making process.
- Improving creativity in decision making and components of creativity.

UNIT V : POWER OF POSITIVE THINKING

- Thinking power- seven steps for dealing with doubt.
- Traits of positive thinkers and high achievers,\
- Goals and techniques for positive thinking.
- Enhancement of concentration through positive thinking.
- Practicing a positive life style.

PRACTICAL TRAINING

The course would include the following practical exercises. Ice-breaking, Brainstorming and stimulation exercises. Thought stopping. Memory and study skills training.

Reference Books :

1. Mile, D.J. (2004). Power of positive thinking. Delhi: Rohan Book Company.
2. Pravesh Kumar. (2005). All about self-motivation. New Delhi: Goodwill Publishing House.
3. Dudley, G.A. (2004). Double your learning power. Delhi: Konark Press. Thomas publishing Group Ltd.
4. Lorayne, H. (2004). How to develop a super power memory. Delhi: Konark Press. Thomas publishing Group Ltd.
5. Hurlock, E.B. (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.

BA 1219 COMPUTING SKILLS

Objectives :

The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel, MS Access, Power point etc., at two levels based on their knowledge and exposure. It provides essential skills for the user to get adapted to any work environment, as most of the systems in any work place have MS Office installed for their day to day activities. The course is highly practice oriented rather than regular class room teaching.

PREREQUISITE : NIL

UNIT : I

Introduction to Computers - Classification of Computers; Role of Computers in society; Inside the Computers - Hardware (processing, memory, i/o, storage), Software (systems, application), CPU, OS, (DOS, Windows, Unix, Linux), Storage Devices; Programming - Overview, need for languages, skills; Networking Basics; Virus; Hacking.

UNIT : II

Word Processing - Open, Save and close word document; Editing text - tools, formatting, bullets; Spell Checker; Navigating in word - keyword, Mouse; document formatting - paragraph alignment, indentation, headers and footers, numbering; printing - preview, options.

UNIT : III

File Management - Understanding the importance of file management; backing of files, navigating thru My Computer and Windows Explorer; Files and Folders - editing, retrieving, deleting, renaming, subfolders - manipulate windows - maximize, minimize; Power point basics - terminology, templates, viewing.

UNIT : IV

Spreadsheets - MS Excel - opening, entering text and data, formatting, navigating; Formulas - entering, handling and copying; Charts - creating, formatting and printing, header and footer, centering data, printing.

UNIT : V

Networks - Internet Explorer - components; www - working, browsing, searching, saving - Bookmark - favorite, create, delete - Printing a web page; email - creating, receiving, reading and sending messages.

Note: Unit II to Unit V needs exposure thru practicals.

Reference Books :

1. Introduction to Computers - Peter Norton, Tata McGraw-Hill.
2. Microsoft 2003 - Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, Tata McGraw-Hill.
3. Internal assessment could be based on Theory and/or practicals.
4. End semester is based on practicals.