

ANNAMALAI UNIVERSITY
Syllabi for the Affiliated Colleges
BACHELOR OF ARTS
B.COM.
DEGREE COURSE
CBCS PATTERN
(2021 - 2022)

The Course of Study and the Scheme of Examinations

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3	III	Core Theory	Paper-1	5	3	Financial Accounting -I	25	75	100
4	III	Core Theory	Paper-2	5	3	Business Organization	25	75	100
5	III	ALLIED -1	Paper-1	6	3	(to choose 1 out of 3) 1. Indian Economy I 2. Elements of Insurance 3. Consumerism	25	75	100
6	III	PE	Paper-1	6	3	Professional English I	25	75	100
7	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II							CIA	Uni. Exam	Total
8	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9	II	English (CE)	Paper-2	4	4	Communicative English I	25	75	100
10	III	Core Theory	Paper-3	5	3	Financial Accounting –II	25	75	100
11	III	Core Theory	Paper-4	5	3	Office management	25	75	100
12	III	ALLIED-1	Paper-2	6	5	(to choose 1 out of 3) 1. Indian Economy II 2. Merchant banking 3. Business Mathematics	25	75	100
13	III	PE	Paper-2	6	3	Professional English II	25	75	100
14	IV	Value Education		2	2	Value Education	25	75	100
15	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	25		200	600	800

B.COM. GENERAL

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: To excel with the much needed business education, to ensure that students to be more competitive for employment and higher education.

PEO 2: To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

PROGRAMME OUTCOMES (POs)

PO 1: To have comprehensive knowledge of finance, accounting, taxation, economics and business laws.

PO 2: To equip with professional, inter-personal and entrepreneurial skills for economic and social growth.

PO 3: To gear up with updated knowledge in implementing business practices.

PO 4: To acquire effective skills like communication, decision making, problem solving in business activities.

PO 5: To blend knowledge, skill and attitude that will sustain an environment of learning and creativity.

PO 6: To impart value based and job oriented education, which ensures that the students are trained into up-to-date.

ANNAMALAI UNIVERSITY
B.Com. (GENERAL)

SYLLABUS
UNDER CBCS
(2021-2022)

SEMESTER I

CORE PAPER - 1

FINANCIAL ACCOUNTING I

OBJECTIVES

1. To understand the basic Principles and practical Applications of Accounting
2. To have practical knowledge in the preparation of Double Entry System
3. To draft the Final Accounts as per the Accounting standards
4. To acquire knowledge about Depreciation accounting
5. To gain expertise in preparation of Single Entry System
6. To gain knowledge about importance of Tally

UNIT-I: Introduction

Meaning of accounting – objectives– advantages -limitations - Accounting concepts and conventions - Methods of accounting - Journal - Ledger– Trial Balance - Rectification of Errors with and without suspense a/c.

UNIT-II: Final accounts

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

UNIT-III: Depreciation

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

UNIT-IV: Single entry system

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit:

Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

UNIT-V: Introduction to Tally

Accounts Basics- Accounts Basics - Understanding the Components of Computer, Classification of Softwares - Challenges associated with accounting on computers and solutions there on - Software training to enhance employability - Growth of Tally.

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1	T.S. Reddy & Dr. A.Murthy	Financial Accounting	Margham Publications Chennai.
2.	Jain & Narang,	Financial Accounting	Kalyani Publishers
3	S.N. Maheshwari	Financial Accounting	S.Chand Publications

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Hanif and Mukherjee	Financial Accounting	McGraw-Hill Publications
2.	Murugadoss, Jaya, Charulatha and Baskar	Financial Accounting	Vijay Nicholes Imprint Pvt. Ltd., Publications
3.	Shukla & Grewal	Advanced Accounting	S.Chand & Co. Publications
4.	Parthasarathy.S. & Jaffarulla,	Financial Accounting	Kalyani Publishers, New Delhi
5.	Gupta, R.L & Gupta V.K,	Advanced Accounting	Sulthan chand and sons Publications
6.	Ashok Sehgal & Deepak Sehgal	Fundamental of Financial Accounting	Taxman Publications
7.	Tulsian	Financial Accounting	Pearson Publications

COURSE OUT COMES

Units	CO Statement
Unit1	After studied unit-1, the student will be able to Understand the basic fundamentals of Double Entry System Accounting
Unit2	After studied unit-2, the student will Prepare Final Accounts

Unit3	be able to After studied unit-3, the student will be able to	Understand the depreciation accounting
Unit4	After studied unit-4, the student will be able to	Prepare the accounts in Single Entry system
Unit 5	After studied unit-5, the student will be able to	Understand the importance of Tally Accounting

**CORE THEORY
PAPER – 2**

BUSINESS ORGANIZATION

OBJECTIVES:

1. To enable the students to understand the basic concepts of Business Organization.
2. To make the students to know the functioning of MNC's in India.

UNIT – 1

Introduction

Business – Meaning – Characteristics - Objectives - Criteria for Success in Modern Business – Classification of Business-Profession - Meaning-Distinction between Business and Profession - Social Responsibility of Business.

UNIT – 2

Forms of Business Organisation

Sole Trader, Partnership Firm, Limited Liability Partnership , Cooperative Societies and Joint Stock Company: Definition – Meaning – Characteristics – Advantages – Limitations - One Man Company- Virtual Organization- Private and Public Limited Company – Government Companies – Public Utilities.

UNIT – 3

Location of Industry

Plant Location: Meaning - Theories of Location - Factors Influencing Location - Plant Layout: Definition - Meaning – Objectives - Characteristics of Good Layout - Size of Firm: Meaning - Concept of Size - Measures of Size.

UNIT-4

Business Combination

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce: Meaning – Advantages and functions – Trade Associations: Features and functions.

UNIT-5

Multinational Corporations (MNC's)

Definition - Distinction among IC, MNC, GC and TNC - Characteristics of MNC's-cultural impact of MNC's. Factors contributed for the growth of MNC's – Advantages and Disadvantages of MNC's – Control over MNC's – Organization Design and Structure of MNC, s – Relationship between Headquarters and Subsidiaries – MNC's in India.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dinkar Pagare	Business Organization & Management	Sultan Chand & Sons, New Delhi.
2.	C.B. Gupta	Business Organization & Management	Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	P.N. Reddy & S.S. Gulshan	Business Organization	Eurasia Publishing House (Pvt.) Ltd, New Delhi.
2.	Prof. C.D. Balaji & Dr. G. Prasad	Business Organization	Margham Publications, Chennai.
3.	Kathiresan & Dr. Radha	Business Organization	Prasana Publishers, Chennai.
4.	Y.K. Bhushan	Fundamentals of Business Organization & Management	Sultan Chand & Sons, New Delhi.
5.	Dr. P. Subba Rao	International Business – Text and Cases	Himalaya Publishing house, New Delhi.

COURSE OUTCOMES

UNITS	CO STATEMENT
Unit1	After studied unit-1, the student will be able to Knowledge about Business and Profession
Unit2	After studied unit-2, the student will be able to Understand the different Forms of Business Organization.
Unit3	After studied unit-3, the student will be able to Explore the theories of Plant Location and characteristics of Layout.
Unit4	After studied unit-4, the student will be able to Know the concept of Business Combinations and functions of Chamber of commerce, Trade Association.
Unit 5	After studied unit-5, the student will be able to Understand the basic Concepts of MNCs

ALLIED – 1
(To choose any 1 out of the given 3)
PAPER –1
1. INDIAN ECONOMY - I

Course Objectives:

1. The salient objective of this paper is to introduce the students to understand the main concepts of the Indian Economy.
2. The concepts which help to the students to assess gain knowledge on various Economic Policies of the Government and also students should know that India is a fifth largest economy.
3. The students become aware of the Agriculture and Agriculture Labour.
4. The students become aware of the various challenges of the Indian economy.
5. Students are able to analyse current economic scenario in India.
6. To impart knowledge about the functioning of industries.

UNIT: I Introduction

Features of developing Economies - Economic and Non-Economic factors impeding Economic development - Concept of growth and development.

UNIT: II Human Development, Poverty and Unemployment.

Human development – Components of human development – HD Index – Population Growth – Measures to control population - Recent Population Policy – Poverty Alleviation Programmes – Unemployment – Types – Causes and Effects.

UNIT: III Agriculture

Indian Agriculture – Contribution to Economic Development – Agricultural Productivity – Land Reforms – Green Revolution II.

UNIT: IV Agricultural labour

Agricultural labour – Definition – Features - Problems – Remedies - Agricultural Credit - Grameen Bank.

UNIT: V Industry

Meaning and Definition of Industry – Role of Industries – Industrial Policy of 1991 and recent changes – Role of Small Scale Industry in economic development – Large Scale Industry in India – Industrial Development Under Five Year Plans.

Text Books

Unit- I : Indian Economy Sankaran.S Margham Publications 7th edition 2014

Unit-II: Indian Economy Rudder Dutt & Sundaram KPN Sulan Chand Publishing 7th edition 2016

Unit-III: Indian Economy Sankaran.S Margham Publications 7th edition 2014

Unit-IV: Indian Economy Sankaran.S Margham Publications 7th edition 2014

Unit- V: Indian Economy Sankaran.S Margham Publications 7th edition 2014

Reference Books:

1.Rudder Dutt & Sundaram KPN Indian Economy S Chand Publishing 7th edition 2016

2. Sankaran .S.IndianEconomy Margham Publications 7th 2014

3. Dhingra I.C. Indian Economy Manakin Press Sultan Chand & Sons 28th edition.

4.Puri V.K & Misra S.K Indian Economy Himalaya Publishing House 35th 2017

5. Agarwal A.Indian Economy New Age 41st 2016

6. KK Dewett JD Varma & M Sharma Indian Economy S Chand & Company Pvt Ltd 1st 2016

7. Jhingan M.L Economics of Development & Planning Vrinda Publication 41st 2016

E- Materials

1. www.studydhaba.com/indian-economy-study-material-pdf
2. www.examrace.com/IEcoS/IEcoS-Study-Material
3. www.winmeen.com/tnpsc-indian-economy-study-materials
4. www.jagranjosh.com/articles/ias-prelims-2015-gs...
5. www.governmentexams.co.in/tnpsc-indian-economy-notes
6. www.clearias.com/ias-study-materials
7. www.tnpscshouters.com/2019/02/tnpsc-indian...
8. www.hirensir.com/indian-economy-in-gujarati-pdf

Course Out Comes

1. After studied unit-1, the student will be able to understand the various indicators of economic development.
2. After studied unit-2, the student will be able to understand the importance, causes and impact of population growth.
3. After studied unit-3, the student will be able to gain knowledge about the role of agriculture in economic development.
4. After studied unit-4, the student will be able to gain knowledge about the role of agriculture labour problems and remedies .
5. After studied unit-5, the student will be able to understand the industrial development during plan periods.

**ALLIED – 1
PAPER –1**

2. ELEMENTS OF INSURANCE

OBJECTIVES

1. To aims to educate students about the significance and purpose of insurance.
1. To enable the Knowledge about the Insurance.
2. To acquire skills about the Life Insurance and its types.
3. To know about the Fundamental principles of fire insurance.
4. To know about the Fundamental principles of marine insurance.
5. To gain insights in E insurance.

UNIT-1: Introduction

Insurance- purpose and Need - Benefits of Insurance - Functions of Insurance -Importance of Insurance - Principles of Insurance - Nature of Insurance Contract -Types of Insurance Contract - Fundamentals of Insurability - Classification of Insurance.

UNIT-2: Life Insurance

Life Insurance - Definitions of Life Insurance, Advantages of Life Insurance -Fundamental principles of life Insurance - Procedure of taking Life Policy - Meaning of Whole life policy and Endowment policy - Policy conditions, procedure for the settlement of claims - Nomination and assignment - Annuity- Medical policy & Accident Insurance Policy.

UNIT 3: Marine insurance

Marine Insurance - Definition of Marine Insurance contract- Procedure of taking marine policy - Fundamental principles of marine insurance - Warranties in marine insurance - Types of warranties- Types of marine policies, Marine policy conditions.

UNIT 4: Fire Insurance

Fire Insurance- Definition of Fire Insurance contract - Procedure of taking fire policy - Fundamental principles of fire insurance - Types of fire insurance policies - Policy conditions - Implied express conditions.

UNIT 5: E-insurance in India

The Insurance Regulatory and Development Authority (IRDA) – Benefits of e- insurance- challenges of e- insurance- Problems with e-insurance policies and how to deal with them- Companies are providing e-insurance programs - IRDA guidelines for e-insurance policies.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. A.Murthy	Element of Insurance	Margham Publisation

- | | | | |
|----|---------------------------|---|-----------------------------------|
| 2. | E.Gordon and
P.K.Gupta | Banking and Insurance | Himalaya
Publishing house |
| 3. | P.K.Gupta, | Legal Aspects of Insurance | Himalaya
Publishing house |
| 4. | Dr.Sunil kumar | Banking and insurance | Calcotia
Publishing
Company |
| 5. | | https://business.mapsofindia.com/articles/e-insurance-in-india-policy-and-procedures.html | |

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	M.N.Mishra and S.B.Mishra	Insurance principles and practice,	S.Chand
2.	GauravVarshney	Insurance Law	Lexis Nexis.
3.	Neelam C. Gulati	Banking and Insurance Practices	Excel Books
4.	Dr.Biswa Mohana Jena	Principles of Banking and Insurance	Shree Vinayak Publication.
5.	O.P.Agarwal	Banking and Insurance	Himalaya Publishing House

COURSE OUTCOMES

UNITS	CO STATEMENT	
Unit1	After studied unit-1, the student will be able to	Understand the basic fundamentals of Insurance
Unit2	After studied unit-2, the student will be able to	Apply the fundamentals of Life Insurance
Unit3	After studied unit-3, the student will be able to	Understand the fundamentals of Life Insurance
Unit4	After studied unit-4, the student will be able to	Apply the fundamentals of Marine Insurance
Unit 5	After studied unit-5, the student will be able to	Understand the procedure of E- insurance

ALLIED – 1
PAPER –1

3. CONSUMERISM

OBJECTIVES

1. To make students to acquire knowledge of consumerism.
2. To understand the fundamentals of Consumerism.
3. To know the Consumer Protection Act, 1986.
4. To acquire the Consumer Protection Act 2006 (Amendments.)
5. To gain knowledge Consumer Protection Council.
6. To enable the Redressal of consumer grievances.

UNIT – I: Introduction

Consumerism- Concept - Need and Scope of Consumerism- Origin of Consumer Movement – Consumer movement in India- Consumerism in India - Consumer of goods and services - Professional services - Medical, legal, educational and welfare services- Rights and Responsibilities of Consumerism- Unfair Trade Practices

UNIT – II: Consumer Protection Act, 1986

Consumer Protection Act, 1986 – Objectives – Definition of Terms – complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices - UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism.

UNIT – III: Consumer Protection Act 2006

Consumer Protection Act 2006 (Amendments) – Salient features - Objectives -Definitions of the term: - Consumer – Types of Consumer Appropriate authority – Complainant – Consumer dispute – Restrictive Trade Practice. The various Consumer Rights: - Right to Safety, Right to Information, Right to Choose, Right to be heard – Right against exploitation – Right to Consumer Education

UNIT – IV: Consumer Protection Council

Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance - Nature and Functions - Role and working of Consumer Voluntary Organisations in Grievance Settlement-Composition and Powers of National Commission, State Commission and District Consumer Forum.

UNIT – V: Consumer redressal

Redressal of consumer grievances-Goods & Services covered under Consumer Protection Act-Procedure for filing of complaints with District Forum, State Commission , National Commission.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. Rega Surya Rao	Lecture on Torts and Consumer Protection Laws	Asia Law House, Hyderabad.
2.	Prof. Rakesh Khanna	Consumer Protection Laws	Central – Law Agency.
3.		Consumer Protection (Amendment) Act, 2002.	S. Chand & Sons.2012.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. V.K. Agarwal	Consumer Protection (Law & Practice)	Bharat Law House Pvt. Ltd.
2.	H.D. Pithawalla, c. Jamnadas & co	The Consumer Protection Act 2019	
3.	Avtar Singh	Consumer Protection (Law & Practice)	Eastern Book Co.

COURSE OUTCOMES

UNITS	CO STATEMENT
Unit1	After studied unit-1, the student will be able to Understand the basic fundamentals of Consumerism
Unit2	After studied unit-2, the student will be able to Apply the fundamentals Consumer Protection Act
Unit3	After studied unit-3, the student will be able to Understand the Amendments of Consumer Protection Act
Unit4	After studied unit-4, the student will be able to Apply the fundamentals Consumer Protection Council
Unit 5	After studied unit-5, the student will be able to Understand the procedure of Consumer Redressal

SEMESTER II

CORE THEORY PAPER – 3

FINANCIAL ACCOUNTING II

OBJECTIVES

1. To gain knowledge about the different systems of Accounting
2. To understand the branch accounts and its types
3. To have practical knowledge in the preparation departmental accounting
4. To draft the Hire purchase and Installment purchase systems
5. To acquire practical knowledge in Partnership accounts
6. To gain expertise in preparation of Tally -ERP

UNIT-I Branch accounts

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books

UNIT – II: Departmental Accounting

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

UNIT - III: Hire purchase and Installment purchase systems

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded) Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

UNIT - IV: Partnership accounts

Introduction- Admission of a partner – Retirement of a partner – Death of a partner – treatment of goodwill as per AS 10- Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners

UNIT - V: Basics of Tally:

ERP - Introduction to ERP 9 Advantages and Salient Features of Tally.ERP 9 - Company Creation Ledger Creation with predefined Primary Groups, Predefined Sub Groups and New Sub Groups

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
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1.	T.S. Reddy & Dr. A.Murthy,	Financial Accounting	MarghamPublications, Chennai.
2.	Jain &Narang,	Financial Accounting	Kalyani Publishers
3.	S.N. Maheshwari	Financial Accounting	S.Chand

REFERENCES BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Hanif and Mukherjee	Financial Accounting	McGrawhill.
2.	Murugadoss, Jaya, Charulatha and Baskar	Financial Accounting	Vijay Nicholes Imprint Pvt. Ltd.,
3.	Shukla & Grewal	Advanced Accounting	S.Chand & Co.
4.	Parthasarathy.S. & Jaffarulla	FinancialAccounting	KalyaniPublishers, NewDelhi
5.	Gupta, R.L & Gupta V.K	Advanced Accounting	Sulthan chand and sons
6.	AshokSehgal &Deepak Sehgal	Fundamental of Financial Accounting	Taxman Publication
7.	Tulsian	Financial Accounting	Pearson

COURSE OUTCOMES

UNITS	CO STATEMENT
Unit1	After studied unit-1, the student will be able to Understand the basic fundamentals of branch accounting
Unit2	After studied unit-2, the student will be able to Understand the basic fundamentals of Departmental accounting
Unit3	After studied unit-3, the student will be able to Understand the Hire purchase and Installment System of accounting
Unit4	After studied unit-4, the student will be able to Prepare the accounts partnership
Unit 5	After studied unit-5, the student will be able to Understand the basics of Tally Accounting

**CORE THEORY
PAPER – 4**

OFFICE MANAGEMENT

OBJECTIVE

Understand the range of responsibilities and skills required by the office manager

1. Apply various approaches when dealing with the management of tasks, teams and individuals
2. Apply techniques to plan and manage workload effectively and achieve objectives
3. Create and apply a checklist of systems and procedures to aid the smooth running of the office
4. Apply assertive communication and problem-solving skills

UNIT-I

Meaning and Scope -Function and Qualifications of Office Manager -Poor and Good Organization Departments -Flow of Work -Organization Charts and manual.

UNIT-II

Administrative arrangements and physical conditions - Centralization and Decentralization of Office services - Office Accommodation and Layout -Office Furniture - Meaning of Various terms - Basic pattern of work -Sub-division - Standardization and Standards - Work Measurement and control

UNIT-III

Office equipments - Reproduction equipments - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments - Dictaphone - Intercom - Telephone - Telex – Tele printers - PABX - PBX - STD - Storage equipment - Filing Cabinets - Time Clocks - Use of Computers in Office Management

Office System - Procedure - Routine - And methods - Paper work in office Filing functions - essentials of good filing systems - Central vs. Departmental Filing classification - Methods of filling Old and Modern - Micro filing - Indexing Types.

UNIT-IV

Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Postal Services - Postbag and Post Box Numbers -

Registered and Insured Posts - VPP Communications - Oral written - Internal and external communication - Records Management Types - Forms Controls - Principles - Foremost - Continuous stationery

UNIT-V

Office Supervisor - Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	R.S.N.Pillai & Bhagwathi. V	Office Management	S.Chand, New Delhi.
2.	Arora S.P	Office Management	Vikas Publications Pvt. Ltd., Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Balachandiran.V & Chandrasekaran	Office Management	Vijay Nicole imprints Private Limited, Chennai

REFERENCE JOURNALS

1. Journal of Accounting & Marketing
2. Journal of Business & Financial Affairs
3. Journal of Defense Studies and Resource Management
4. Journal of Entrepreneurship & Organization Management

E- MATERIALS

1. Office management
2. Elements Of Office Management
3. office management skills
4. Business organization and office management

COURSE OUTCOMES

UNITS

CO STATEMENT

Unit1	After studied unit-1, the student will be able to	To gain knowledge about nature and scope of organization.
Unit2	After studied unit-2, the student will	To gain effective knowledge about

	be able to	Administrative arrangements and physical conditions
Unit3	After studied unit-3, the student will be able to	To gain a knowledge of Office equipments and Office System
Unit4	After studied unit-4, the student will be able to	To know about Office Correspondence
Unit 5	After studied unit-5, the student will be able to	To learn about Office Supervisor

ALLIED – 1
(To choose any 1 out of the given 3)
PAPER –2

1. INDIAN ECONOMY - II

Course Objectives:

1. To acquire sufficient knowledge about India's Economic Development and fundamental Concept about National Income in India.
2. The knowledge acquired through this paper will help the students to know the current changes towards economic development.
3. To equip the students to enhance their knowledge about the economic progress and problems of our country.
4. To impart the knowhow of planning and its methodologies.
5. To understand the importance of logistics and movement of people through various transport system.
6. To bring awareness on Information Technology and its impact on Economic Development.

UNIT: I National Income

National Income – Definitions – Concepts – Methods of measuring National Income – Difficulties in the Measurement of National Income – Trends in National Income Growth and Structure – Limitations of National Income estimation in India.

UNIT: II Planning

Planning in India – Objectives – Importance – Evaluation of Economic Planning – Strategy of India's development Plan's – Regional Planning in India – Assessment of Indian Planning – Establishment of NITI Aayog and its functions.

UNIT: III Economic Reforms and Liberalisation

Economic Reforms since 1990's – Appraisal of Economic Reforms – Liberalization: Meaning – Advantages and Disadvantages – Privatization: Meaning and Scope – Globalization – its impact on Indian Economy – Merits and Demerits of Globalization.

UNIT: IV Transport System in India

Transport – Importance of Transport (Roadway, Railways, Shipping and Civil Aviations) to Economic Development – Evaluation of Government in Policy in relation to privatisation policy - Transport Coordination.

UNIT: V Information Technology

Role of Technology - Information Technology BPO in India - their impact on Economic Development – Cyber Crime.

Text Books

Unit-I: Sankaran.S Indian Economy Margham Publications 7th edition 2014

Unit-II: Ruddar Dutt& Sundaram Indian Economy KPN Sulan Chand Publishing 7th edition 2016

Unit-III: Sankaran.S Indian Economy Margham Publications 7th edition 2014

Unit-IV: Sankaran.S Indian Economy Margham Publications 7th edition 2014

Unit-V: Sankaran.S Indian Economy Margham Publications 7th edition 2014

Reference Books:

S.No	Title	Authour	Publisher	Edition	Year
1.	Indian Economy	RuddarDutt& Sundaram KPM	S.Chand Publishing	7 TH	2016
2.	Indian Economy	Sankaran S	Margham Publications	7 th	2014
3.	Indian Economy	Dhingra I.C	Manakin Press	21 ST	2013
4.	Indian Economy	Misra S.K &PuriV.K	Himalaya Publishing House	35 TH	2017
5.	Indian Economy	Sanjiv Verma	Unique Publishers	8 th	2019
6.	Indian Economy	Agarwal A.N	New Age	41 ST	2016
7.	Economics of Development & Planning	Jhingan M.L	Vrinda Publication	41 ST	2016

E- Materials

1. www.studyhaba.com/indian-economy-study-material-pdf
2. www.examrace.com/IEcoS/IEcoS-Study-Material
3. www.winmeen.com/tnpsc-indian-economy-study-materials
4. www.jagranjosh.com/articles/ias-prelims-2015-gs...
5. www.examrace.com/NTA-UGC-NET/NTA-UGC-NET-Study...
6. www.governmentexams.co.in/tnpsc-indian-economy-notes
7. www.tnpscshouters.com/2019/02/tnpsc-indian...

Course Out Comes

1. After studied unit-1, the student will be able to understand the formation of National Income.
2. After studied unit-2, the student will be able to acquire knowledge about the planning in India.
3. After studied unit-3, the student will be able to clarify the economic reforms and LPG policy.
4. After studied unit-4, the student will be able to understand the transport system and policy in India.
5. After studied unit-5, the student will be able to understand the information technology in India.

ALLIED – 1
PAPER –2

2. MERCHANT BANKING

OBJECTIVE

To enable the students to understand Merchant banking and its services to corporate sector.

1. To familiarize the students with the concepts of Financial Management
2. Managing investment in primary market and secondary market
3. To acquaint the students in respect to the investment decisions related to Derivative market.
4. Establishing appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision technique

UNIT-I

Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities.

UNIT-II

Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public Issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues.

UNIT-III

Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of OTCEI.

UNIT-IV

Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – E-nomination – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital.

UNIT-V

Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct.

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr.S.Gurusamy	Merchant Banking	Vijay Nicholes Imprint Pvt. Ltd., Chennai
2.	Dr.V.Balu	Merchant Banking & Finance Services	Sri Venkateswara Publication, Chennai

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	H.R. Machiraju	Merchant Banking	New Age International, New Delhi
2.	Dr. J.C.Verma	A Manual of Merchant Banking	Baharat Law House, New Delhi.

JOURNALS

1. Merchant banking India: Recent development in merchant banking (2016),ISSN-2455-6602.
2. Performance evaluation of merchant banking in India-A study of SBI capital market limited (2015), ISSN-2347-9671.
3. Recent development in merchant banking and challenges ahead in India,(2016), E-ISSN:2455-295X.
4. A literature review of merchant banking in india (2019), ISSN-2349-5162.
5. <https://www.businessmanagementideas.com/financial-management/merchantbanking/top-7-developments-in-merchant-banking-establishment-in-india/4174>

E-MATERIALS

1. "Business Finance and Financial Management". UpFina. Retrieved 2015-11-04.
2. "Capital Structure Definition | Investopedia". Investopedia. Retrieved 2015-11-04.
3. 'Nobanee, Haitham; Abraham, Jaya (2015). "Current assets management of small enterprises". Journal of Economic Studie.
4. "What are fixed assets? | The e-conomic Accounting Glossary". www.e-conomic.co.uk. Retrieved 2015-11-04.

5. "Current Asset Definition - AccountingTools". www.accountingtools.com. Retrieved 2015-11-04.
6. "The Top 4 Cash Flow Forecasting Mistakes". Entrepreneur. Retrieved 2015-11-04.

COURSE OUTCOMES

UNITS CO STATEMENT

Unit1	After studied unit-1, the student will be able to	To gain knowledge about Merchant Banking .
Unit2	After studied unit-2, the student will be able to	To impart effective knowledge about Public Issue Management.
Unit3	After studied unit-3, the student will be able to	To learn about Post Issue Management.
Unit4	After studied unit-4, the student will be able to	To gain knowledge about Capital Market Instruments.
Unit 5	After studied unit-5, the student will be able to	To learn about Port Folio Management.

**ALLIED – 1
PAPER –2**

3. BUSINESS MATHEMATICS

Course Objectives

1. To develop skills in sets and operation on sets.
2. How to solve simultaneous equations using matrices.
3. To measure the Simple and compound interests as well as annuities in business.
4. Students get familiarize on Discount on Bills-Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary.
5. To find maxima and minima - applications in business problems using differentiations.

UNIT-I

Sets: Finite and infinite sets - equality of sets - Disjoint sets - universal set – set operation Union of sets, intersection of sets - difference of sets - complement of sets -venn diagram - De-Morgan's law - Cartesian product.

UNIT-II

Matrices - type of matrices - matrix operation - Determinant of matrix - Singular and Non Singular matrices - adjoint, inverse of matrix - solving simultaneous linear equations - matrix inversion method and method of reduction.

UNIT-III

Mathematics for Finance - Simple and Compound Interest – Annuities, present value of intermediate, deferred and perpetuity

UNIT-IV

Discount on Bills-Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary

UNIT-V

Differentiations - limits - derivatives of standard function x^n , e^x , $\log_e x$ trigonometric functions - Rules of Differentiation - Differentiation on different types of functions - successive Differentiation - maxima and minima - applications in business problems.

Note: The proportion between theory and problems shall be 20:80

Reference Books:

1. P.R. Vittal, Business Mathematics & Statistics, Margham Publishers, Chennai.
2. S.P.Gupta, Statistical Methods, S.Chand& Co.,
3. Chandran&Agarwal, Business Mathematics.
4. Raghavachari, Mathematics for Management,
5. Raja Gopalan and Sattinathan, Business Mathematics, Vijay Nicole Publications, Chennai.

Course Out Comes

Units CO Statement

Unit1 After studing unit-1, the student will be able to Acquired skills in sets and operation on sets.

Unit2 After studing unit-2, the student will be able to measure the Simple and compound interests as well as annuities in business.

Unit3 After studing unit-3, the student will be able to solve problems Discount on Bills- Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary.

Unit4 After studing unit-4, the student will be able to Get familiarized on Discount on Bills- Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary.

Unit 5 Afterstuding unit-5, the student will be able to find maxima and minima - applications in business problems using differentiations.
