

**ANNAMALAI UNIVERSITY**  
**BACHELOR OF ARTS**  
**B.COM. (FINANCE AND ACCOUNTS)**  
**DEGREE COURSE**  
**CBCS PATTERN**  
(With effect from 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
<b>SEMESTER I</b>									
1	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2	II	English (CE)	Paper-1	6	4	<b>Communicative English I</b>	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	Financial Services	25	75	100
5	III	ALLIED -1	Paper-1	6	3	<b>(to choose 1 out of 3)</b> 1. Indian Economy 2. Business Communication 3. Logistics Management	25	75	100
6	III	PE	Paper-1	6	3	<b>Professional English I</b>	25	75	100
7	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				<b>36</b>	<b>22</b>		<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER II</b>									
8	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9	II	English (CE)	Paper-2	4	4	<b>Communicative English I</b>	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	Merchant Banking	25	75	100
12	III	ALLIED-1	Paper-2	6	5	<b>(to choose 1 out of 3)</b> 1. Business Economics 2. Business Mathematics 3. Office Management	25	75	100
13	III	PE	Paper-2	6	3	<b>Professional English II</b>	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
				<b>36</b>	<b>25</b>		<b>200</b>	<b>600</b>	<b>800</b>

**ANNAMALAI UNIVERSITY**  
**B.COM. (FINANCE AND ACCOUNTS)**

**SYLLABUS**  
**UNDER CBCS**  
**(With effect from 2021-2022)**

**SEMESTER I**

**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, Classifications of Software - 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, NewDelhi
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 OUTCOMES

#### 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 be able to	Prepare Final Accounts
Unit3	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

# SEMESTER I

## CORE THEORY PAPER – 2

### FINANCIAL SERVICES

---

#### OBJECTIVE

1. To enable the students to gain knowledge of business financial services.
2. Financial system of a country is closely related to the economic development.
3. There is drastic change in the functioning of financial system in this era of liberalization, privatization and globalization.
4. The purpose of including Indian Financial system as a subject is to give a clear understanding and knowledge of financial system in the present scenario.

#### UNIT-I

Financial services – meaning – Financial services and economic environment – legal and regulatory framework – financial institutions and other participants in the financial services sector – capital and money markets – Instruments – Government – Securities market – SWAP Analysis

#### UNIT-II

Introduction to leasing – legal and tax aspects – lease evaluation – Merits and Demerits – Accounting and Reporting for Lease – lease funding – Types of lease – Lease agreement – Hire purchase Vs lease – Legal aspects of Hire purchase – rights and duties of hire vendor and hire purchaser.

#### UNIT-III

Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services – forfeiting.

#### UNIT-IV

Venture capital – meaning and characteristics – criteria for assistance – schemes and guidelines – infrastructure financing – assessment of risk – legal aspects.

#### UNIT-V

Mutual funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – Symbols.

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

#### TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr.S.Gurusamy	Financial Services	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.	Dr. N. Premavathy	Financial Services and Stock Exchange	Sri Vishnu Publications, Chennai.
2.	Dr.S.Gurusamy	Financial Services and Systems	Vijay Nicholes Imprint Pvt. Ltd., Chennai

## RELATED JOURNALS:

1. Journal of Finance.
2. The Review of Financial Studies.
3. Journal of Financial Economics.
4. Journal of Accounting and Economics.
5. Journal of International Money and Finance.
6. Journal of Business Finance & Accounting.
7. Journal of International Financial Management and Accounting.
8. [Journal of Financial Services Research](#)

## E-MATERIALS:

1. "Financial Services: Getting the Goods". IMF. 28 March 2012. Retrieved 8 September 2015.
2. "Access to a financial account or services". Our World in Data. Retrieved 15 February 2020.
3. "Bill Summary & Status 106th Congress (1999 - 2000) S.900 CRS Summary - Thomas (Library of Congress)". Retrieved 2011-02-08.
4. Roberts, Richard (2008). The City: A Guide to London's Global Financial Centre. Economist. p. 2.
5. "Research and statistics FAQ". The City of London. Archived from the original on 26 September 2011. Retrieved 23 February 2012.
6. "Triennial Central Bank Survey - Foreign exchange and derivatives market activity in 2004"

## COURSE OUTCOMES

UNITS	CO STATEMENT
Unit1	After studied unit-1, the student will be able to To gain knowledge about Financial Services, Capital and Money Markets
Unit2	After studied unit-2, the student will be able to To gain effective knowledge about leasing.
Unit3	After studied unit-3, the student will be able to To impart knowledge about Factoring.
Unit4	After studied unit-4, the student will be able to To know about Venture capital.
Unit 5	After studied unit-5, the student will be able to To learn about Mutual funds.

**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 7<sup>th</sup> edition 2014

**Unit-II:** Indian Economy Ruddar Dutt & Sundaram KPN Sulan Chand Publishing 7<sup>th</sup> edition 2016

**Unit-III:** Indian Economy Sankaran.S Margham Publications 7<sup>th</sup> edition 2014

**Unit-IV:** Indian Economy Sankaran.S Margham Publications 7<sup>th</sup> edition 2014

**Unit- V:** Indian Economy Sankaran.S Margham Publications 7<sup>th</sup> edition 2014

## Reference Books:

1. Ruddar Dutt & Sundaram KPN Indian Economy S Chand Publishing 7<sup>th</sup> edition 2016
2. Sankaran .S. Indian Economy Margham Publications 7<sup>th</sup> 2014
3. Dhingra I.C. Indian Economy Manakin Press Sultan Chand & Sons 28<sup>th</sup> edition.
4. Puri V.K & Misra S.K Indian Economy Himalaya Publishing House 35<sup>th</sup> 2017
5. Agarwal A.N Indian Economy New Age 41<sup>st</sup> 2016
6. KK Dewett JD Varma & M Sharma Indian Economy S Chand & Company Pvt Ltd 1<sup>st</sup> 2016
7. Jhingan M.L Economics of Development & Planning Vrinda Publication 41<sup>st</sup> 2016

## E- Materials

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

**OBJECTIVES**

1. To acquire knowledge about basic concepts of business Correspondence
2. To acquire knowledge about business communication.
3. To understand structure and layout business letter
4. To acquire the knowledge of types of business letter
5. To gain knowledge about the Letters of Application with CV, Resume.
6. To enable the business report and its types
7. To enable the students to know importance of communication in commerce and trade and to draft business letters.

**UNIT-I**

Business Communication – Meaning – Definition - Features of Business Communication – Importance of effective Communication in Business – Classification of Communication – Characteristics and Guidelines of Effective Business Communication.

**UNIT-II**

Analysis of Business Letters – Basic Principles in Drafting – Appearance, Structure and Layout .

**UNIT-III**

Various types of Business Letters – Letters of Enquiry – Offers, Quotations, Orders, Complaints and Settlement, Circular Letters, Status Enquiry – Collection Letters – Letters of Application – C.V.– Reference Letters.

**UNIT-IV**

Business Report – Importance – Characteristics – Types – Reports by Individuals and Committees.

**UNIT-V**

Business Communication in High-Tech Environment – Introduction –Computers in Communication– Factors determining Modern Means of Communication – Benefits – Obstacles .

## TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Ramesh and Pattanchetti.R	Business Communication	Chand&Co
2.	Rajendra Pal and J.S.Korlahall	Essentials of Business communication	
3.	Dr.K.Sundar and Dr.A.Kumara raj	Business Communication	Vijay Nicoles Imprints Pvt., Ltd.,
4.	Herta Murphy	Effective business Communication	Mc Graw Hill Education
5.	Madhukant Jha	Business Communication	Gyan books.

## COURSE OUTCOMES

UNITS	CO STATEMENT	
Unit1	After studied unit-1, the student will be able to	The student will be able to understand the basic concepts of business correspondence.
Unit2	After studied unit-2, the student will be able to	The students will be able to prepare the business letter and letter style.
Unit3	After studied unit-3, the student will be able to	The students will be able to know the different types of business letter's, offers, orders and complaints.
Unit4	After studied unit-4, the student will be able to	The students will able to acquire the knowledge of preparing letters of application with cv, resume etc.
Unit 5	After studied unit-5, the student will be able to	The students will be able to understand the types and characteristics of business report.

**ALLIED – 1**  
**PAPER –1**

**3. LOGISTICS MANAGEMENT**

**OBJECTIVE:**

To understand the comprehensive nature of Logistics Management.

**UNIT-I**

Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

**UNIT-II**

Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

**UNIT-III**

Transportation - infrastructure - freight management - transportation net work - route planning - containerization.

**UNIT-IV**

Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

**UNIT-V**

Government policies and regulations - Motor Vehicles Act, carriage by air, sea, multi-modal transportation etc., Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading etc.

**REFERENCE BOOKS:**

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.
3. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.
4. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
5. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.

## **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 Instalment 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
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**

**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.N	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 To impart effective knowledge about

Unit3	be able to After studied unit-3, the student will be able to	Public Issue Management. 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**

**(To choose any 1 out of the given 3)**

### **PAPER - 2**

#### **1. BUSINESS ECONOMICS**

##### **Course Objectives**

1. The main objective of this paper is to apply in business decision making, demand, utility, demand forecasting and production.
2. The students understand the role and responsibilities of Business.
3. Understands Utility concept.
4. The students acquires the knowledge of the Demand forecasting and methods of Forecasting.
5. Gains knowledge of production function and returns to scale.

##### **UNIT: I Introduction**

Introduction to Business Economics - Objectives of Business - Profit maximization – Importance of Business – Scope of Business - Social responsibility of Business.

##### **UNIT: II Demand Analysis**

Demand analysis – Demand Function - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.

##### **UNIT: III Utility Analysis**

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve analysis.

##### **UNIT: IV Demand Forecasting**

Demand Forecasting – Meaning – Objectives – Purpose – Steps involved in Demand Forecasting - Types of Demand Forecasting.

##### **UNIT: V Production**

Production - Production function - The law of variable proportions - Economies of scale - Law of returns to scale.

### **Text Books**

**Unit-I:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Unit-II:** S. Sankaran, Business Economics, Margham Publications, Chennai.

**Unit-III:** S. Sankaran, Business Economics, Margham Publications, Chennai.

**Unit-IV:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Unit-V:** S. Sankaran, Business Economics, Margham Publications, Chennai

### **Reference Books:**

1. K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi.
2. H.L. Ahuja, Business Economics, S.Chand, New Delhi.
3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
4. Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.
5. H.L.Ahuja, Managerial Economics, S Chand and Co ltd, New Delhi. Sankaran,. S, Managerial Economics, Margham Publication.

### **E - Resources**

1. [www.tutorialspoint.com/managerial\\_economics/...](http://www.tutorialspoint.com/managerial_economics/)
2. [www.yourarticlelibrary.com/managerial-economics/...](http://www.yourarticlelibrary.com/managerial-economics/)
3. [economicsconcepts.com/managerial\\_economics.htm](http://economicsconcepts.com/managerial_economics.htm)
4. [www.tutorialspoint.com/managerial\\_economics/...](http://www.tutorialspoint.com/managerial_economics/)
5. [www.economicdiscussion.net/managerial-economics/notes...](http://www.economicdiscussion.net/managerial-economics/notes...)
6. [www.simplynotes.in/managerial-economics/characteristics...](http://www.simplynotes.in/managerial-economics/characteristics...)
7. [www.managerial-economics-club.com/managerial...](http://www.managerial-economics-club.com/managerial...)
8. [www.ebookphp.com/managerial-economics-epub-pdf](http://www.ebookphp.com/managerial-economics-epub-pdf)

9. [www.simplynotes.in/importance-managerial-economics](http://www.simplynotes.in/importance-managerial-economics)
10. [www.scholarpol.com/nature-and-scope-of-managerial-economics](http://www.scholarpol.com/nature-and-scope-of-managerial-economics)

### **Course Out Comes**

1. After studied unit-1, the student will be able to understand the concept of Business Economics, Objectives and scope.
2. After studied unit-2, the student will be able to gain knowledge of the demand and elasticity of demand.
3. After studied unit-3, the student will be able to gain knowledge on Utility concept .
4. After studied unit-4, the student will be able to acquire Knowledge of Demand forecasting and Demand Forecasting methods.
5. After studied unit-5, the student will be able to gain knowledge of Production Function and Returns to scale.

## PAPER –2

### 2. 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  $x^n$ ,  $e^x$ ,  $\log_e$  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

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

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

Unit 3 After studying 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.

Unit 4 After studying 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 After studying unit-5, the student will be able to find maxima and minima - applications in business problems using differentiations.

**ALLIED – 1**  
**PAPER –2**

**3. 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 and 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 be able to	To gain effective knowledge about 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

\*\*\*\*\*